

TAHOE TRANSPORTATION DISTRICT (TTD)

FINANCE AND PERSONNEL COMMITTEE

Meeting Agenda

Tahoe Regional Planning Agency
128 Market Street
Stateline, NV

February 7, 2024
2:00 p.m.

The Tahoe Transportation District Finance and Personnel Committee meeting will be physically open to the public at the Tahoe Regional Planning Agency, Stateline, NV. In accordance with California and Nevada law, Committee members may be teleconferencing into the meeting via GoToWebinar. This meeting will be held in accordance with requirements under Government Code section 54953(f).

Committee members: Lori Bagwell-Chair, Alexis Hill, Raymond Suarez

To register for the TTD Committee and Board Meetings, go to:
<https://attendee.gotowebinar.com/register/6433864194780815709>

There is only one registration link for the meetings. After registering, you will receive a confirmation email containing information about joining the webinar.

The following location will also be available for participation by teleconference:

229 W Loop 121
Belton, Texas 76513

Members of the public may observe the meeting and submit comments in person at the above locations or via GoToWebinar. Members of the public may also provide public comment by sending comments to the Clerk to the Board by email at jallen@tahoetransportation.org. Please note which agenda item the comment pertains to. Comments will be distributed at the meeting and attached to the minutes of the meeting. Comments for each agenda item should be submitted prior to the close of that agenda item.

Any member of the public who needs accommodations should email or call Judi Allen who will use her best efforts to provide reasonable accommodations to provide as much accessibility as possible, while also maintaining public safety in accordance with TTD's procedure for resolving reasonable accommodation requests. All reasonable accommodations offered will be listed on the TTD website at tahoetransportation.org.

All items on this agenda are action items unless otherwise noted. Items on the agenda may be taken out of order. The Committee may combine two or more items for consideration. The Committee may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. CALL TO ORDER AND GENERAL MATTERS

- A. Roll Call and Determination of Quorum
- B. *For Possible Action:* Approval of Agenda for February 7, 2024
- C. *For Possible Action:* Approval of Minutes of December 6, 2023

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II. PUBLIC INTEREST COMMENTS

All comments are to be limited to no more than three minutes per person for matters not listed on this agenda. Comments made cannot be acted upon or discussed at this meeting, but may be placed on a future agenda for consideration.

III. DISCUSSION ITEMS

	<u>Page</u>
A. <i>For Possible Action:</i> Review and Recommend Acceptance of the District’s Financial Statement of Operations for the First Five Months of Fiscal Year 2024 Through November 30, 2023 (<i>Board Agenda Item IX.A., Page #17</i>)	3
B. <i>For Possible Action:</i> Review and Recommend Acceptance of TTD’s Revised Fiscal Year 2022-23 Annual Comprehensive Financial Report and Review Responses to Questions Brought up During the Original Presentation to the Board at the December Meeting (<i>Board Agenda Item IX.B., Page #34</i>)	20
C. <i>For Possible Action:</i> Recommendation of Approval of Budget Amendment Number II for Fiscal Year 2024 to the TTD Board of Directors (<i>Board Agenda Item IX.C., Page #139</i>)	125
D. <i>For Possible Action:</i> Recommend the TTD Board of Directors Authorize Issuance of a Contract Award to Wood Rodgers, Inc. for Planning and Engineering Services for the State Route 28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project and Authorize the Deputy District Manager to Execute an Agreement in an Amount Not to Exceed \$1,844,274 (<i>Board Agenda Item IX.D., Page #148</i>)	134
E. <i>For Possible Action:</i> Recommend the TTD Board of Directors Authorize Issuance of a Contract Award to Wood Rodgers, Inc. for Planning and Engineering Services for the Spooner Summit Aquatic Invasive Species and Mobility Hub Project and Authorize the Deputy District Manager to Execute an Agreement in an Amount Not to Exceed \$80,000 (<i>Board Agenda Item IX.E., Page #174</i>)	160
F. <i>For Possible Action:</i> Recommend the TTD Board of Directors Authorize the District Manager to Finalize and Execute a Three-Year Plus Two One-Year Options Agreement with GMV Synchronomatics Corporation in an Amount Not to Exceed \$259,525 (<i>Board Agenda Item IX.F., Page #206</i>)	192

IV. PUBLIC INTEREST COMMENTS

V. ADJOURNMENT

COMPLIANCE WITH PUBLIC NOTICE REQUIREMENTS

This notice and agenda has been posted at the TTD office and at the Stateline, Nevada post office. The notice and agenda has also been posted at the North Tahoe Conference Center in Kings Beach, the Incline Village GID office, the North Tahoe Chamber of Commerce, all teleconference locations listed above, and on the TTD website: www.tahoetransportation.org.

For those individuals with a disability who require a modification or accommodation in order to participate in the public meeting, please contact Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

Nevada Open Meeting Law Compliance

Written notice of this meeting has been given at least three working days before the meeting by posting a copy of this agenda at the principal office of the Board and at three other separate, prominent places within the jurisdiction of the Board not later than 9 a.m. of the third working day before the meeting.

Written notice of this meeting has been given by providing a copy of this agenda to any person who has requested notice of the meetings of the Board. Such notice was delivered to the postal service used by the Board not later than 9 a.m. of the third working day before the meeting for transmittal to the requester by regular mail, or if feasible for the Board and the requester has agreed to receive the public notice by electronic mail, transmitted to the requester by electronic mail sent not later than 9 a.m. of the third working day before the meeting.

Supporting materials were provided to any person requesting such materials and were made available to the requester at the time the material was provided to the members of the Board or, if provided to the members of the Board at the meeting, were made available to the requester at the meeting and are available on the TTD website: www.tahoetransportation.org. Please send requests for copies of supporting materials to Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

**TAHOE TRANSPORTATION DISTRICT
FINANCE AND PERSONNEL COMMITTEE MEETING MINUTES
December 6, 2023**

Committee Members in Attendance:

Lori Bagwell, Carson City
Kyle Davis, NV Governor Appointee
Alexis Hill, Washoe County
Raymond Suarez, SS-TMA (attended remotely)

Others in Attendance:

Carl Hasty, Tahoe Transportation District
Leslie Conard, Tahoe Transportation District
Judi Allen, Tahoe Transportation District

I. CALL TO ORDER AND GENERAL MATTERS

- A. Roll Call and Determination of Quorum
The meeting of the Committee was called to order by Ms. Bagwell at 2:30 p.m. at the University of Nevada Prim Library and via GoToWebinar. Roll call was taken and it was determined a quorum was in attendance for the Committee.
- B. Approval of Agenda for December 6, 2023
Motion/second by Ms. Hill/Mr. Davis to approve the Committee agenda for today's meeting. The motion passed unanimously.
- C. Approval of Minutes for August 2, 2023
Motion/second by Mr. Davis/Ms. Hill to approve the minutes, as amended by Mr. Davis. The motion passed unanimously.

II. PUBLIC INTEREST COMMENTS

No public interest comments were made.

III. DISCUSSION ITEMS

- A. Review and Recommend Acceptance of the District's Financial Statement of Operations for the First Quarter of Fiscal Year 2024 Through September 30, 2023

Ms. Conard reviewed this item.

Action Requested: For Possible Action

Ms. Hill moved to recommend acceptance of the District's Financial Statement of Operations for the first quarter of fiscal year 2024 through September 30, 2023. Mr. Davis seconded the motion. The motion passed unanimously.

- B. Recommend the TTD Board Authorize Issuance of a Contract Award to Parametrix for the Planning and Conceptional Design Services for the Intelligent Transportation System Sensor and Software Project and Authorize the District Manager to Execute a Two-Year Agreement at an Amount Not to Exceed \$866,163

Mr. Hasty reviewed this item. Ms. Bagwell asked if it was normal to receive only one submittal. Mr. Hasty stated it is not uncommon for the District to receive single proposals, but is confident of their ability to perform the work.

Action Requested: For Possible Action

Mr. Davis moved to recommend the Board authorize issuance of a contract award to Parametrix for the planning and conceptual design services for the intelligent transportation system sensor and software project and authorize the District Manager to execute a two-year agreement at an amount not to exceed \$866,163. Mr. Davis seconded the motion. The motion passed unanimously.

IV. PUBLIC INTEREST COMMENTS

No public interest comments were made.

V. ADJOURNMENT

The meeting was adjourned at 2:47 p.m.

Respectfully Submitted:

*Judi Allen
Executive Assistant
Clerk to the Board
Tahoe Transportation District*

(The above meeting was recorded in its entirety, anyone wishing to listen to the aforementioned tapes, please contact Judi Allen, Clerk to the Board, (775) 589-5502.)

MEMORANDUM

Date: January 31, 2024
 To: Tahoe Transportation District (TTD) Finance and Personnel Committee
 From: TTD Staff – Joanie Schmitt, CFO
 Subject: Review and Recommend Acceptance of the District’s Financial Statement of Operations for the First Five Months of Fiscal Year 2024 Through November 30, 2023

Action Requested:

It is requested the Committee review and recommend acceptance of the District’s Financial Statement of Operations for the first five months of fiscal year 2024 (FY24) ending November 30, 2023.

Fiscal Analysis:

TTD is reporting increases to the overall FY24 fund balances through November of \$163,916 in the General Fund, \$1,560 in the Capital Improvement Program (CIP) Fund, \$2,016,093 in the Transit Operations (TO) Fund, and \$274,234 in the Parking Systems (PS) Fund.

Background:

Staff has completed analyzing financial information for the first five months of FY24, ended November 30, 2023. The presentation of the financial information will highlight October and November activity and continues to detail TTD’s funds: General, CIP, TO, and PS. (Attachment A.)

Discussion:

General Fund –

Overall, the District ended with an increase of \$51,669 for October and November activity. The increase can be summarized as follows:

<u>District Operations Revenues</u>		<u>District Operations Expenses</u>	
State of Nevada	\$55,000	Personnel	\$71,520
Local Revenues	\$16,667	Admin Support (ICAP)	(\$74,238)
Rental Car Mitigation Fees (RCMF)	\$6,072	Insurance	\$4,583
Administrative Fees	\$7,846	Rent, incl. Utilities	\$7,385
Contributions	\$0	Telephone	\$2,483
Miscellaneous	\$0	Professional Services	\$2,427
Interest	<u>\$3,023</u>	Dues, Subscriptions, Fees	\$2,353
		Supplies	\$2,676
		Transfer - Grant Match	\$175
		Legal Fees	\$9,012
		Audit Fees	\$6,810
		Other	<u>\$1,753</u>
Total Revenues	\$88,608	Total Expenses	\$36,939

JS/ja

BOARD AGENDA ITEM: IX.A.
 FPC AGENDA ITEM: III.A.

Local Revenues totaling \$16,667 consist of \$8,333 received from Douglas County, \$6,250 from Washoe County, and \$2,084 from Carson City. Placer County’s annual amount of \$52,500, along with El Dorado County’s annual amount of \$15,000, will be invoiced during the second half of FY24.

The net result increased the General Fund’s overall fund balance to \$1,049,658, which is \$163,916 more than at the start of the fiscal year.

CIP Fund –

October and November activity ended in an increase of \$622, resulting from interest of \$644 earned on project advances, less bank fees of \$22. Below is a brief recap of August and September activity for the CIP Fund.

<u>Funding Source</u>	<u>Expenditures</u>	<u>Grant Balance</u>
Caltrans		
Congestion Mitigation Air Quality (CMAQ)	\$3,209	\$519,140
Federal Transit Administration		
FTA 5339 (NDOT Planning)	\$0	\$74,281
TDA STA Reserve (Match)	\$0	\$18,570
FTA 5339 (NDOT Bus Purchases)	\$1,870,000	\$0
TDA LTF Reserve (Match)	\$126,831	\$0
TDA STA Reserve (Match)	\$203,755	\$0
FTA 5339 (FY17)	\$0	\$24,519
FTA 5339 (FY18)	\$16,326	\$0
FTA 5339 (FY19)	\$18,830	\$167,969
TDA LTF (FY24)	\$1,000	\$0
FTA 5339 (FY20 & FY21)	\$118,102	\$139,512
TDA LTF Reserve (Phoenix Bus Purchase)	\$0	\$400,000
FTA 5339C (FY18)	\$0	\$694,184
FTA 5310 (FY21)	\$29,867	\$0
US DOT		
SMART	\$7,968	\$1,477,456
NDOT		
Recreational Travel Phase II	\$2,186	\$154,094
General Fund (Match)	\$115	\$8,110
TAP – SR 28 North Parking Lots	\$3,230	\$1,158,928
Washoe County Bond Sale (Match)	\$170	\$355,227
Surface Transportation Block Grant (STBG)		
Caltrans – US 50	\$24,155	\$1,862,977
NDOT – Incline Mobility Hub Concept Study	\$974	\$58,601
TDA LTF Reserve (Match)	\$51	\$3,084
NDOT – Facility Plan	\$17,381	\$559,721
Douglas County (Match)	\$915	\$29,425
NDOT – Central Corridor (Chimney)	\$6,012	\$2,321,926
Tahoe Fund (Match)	\$290	\$8,417
Highway Infrastructure Program (HIP)		
Caltrans – US 50	\$0	\$470,655
California Office of Emergency Services	\$711	\$63,954
CTC (Match)	\$237	\$21,318
General Fund (Match)	\$60	\$440
California Sustainable Planning (ZEB)	\$758	\$306,094
TDA LTF Reserve (Match)	\$98	\$39,658
Bank Fees	<u>\$22</u>	
Total Expenditures	\$2,453,253	

JS/ja

AGENDA ITEM: IX.A.
FPC AGENDA ITEM: III.A.

Four Gillig 30' low floor diesel buses were delivered in October. The total cost of \$2,200,586 included the cost of the wraps and post-delivery inspection fees. NDOT FTA 5339 grants totaling \$1,870,000 and matched with prior restricted TDA funds of \$330,586 were the funding sources. Staff strategically utilized the \$1 million Line of Credit (LOC) with Nevada State Bank for a brief time in December while awaiting reimbursement. The cost of the buses, a total of \$2,192,628, was transferred to the TO funds "Fixed Assets" and will be depreciated over 12 years.

Two prefabricated bus shelters were purchased using a FY18 FTA 5339 UZA grant of \$16,326, a FY19 FTA 5339 UZA grant of \$15,221, a FY20 FTA 5339 UZA grant of \$2,811, a FY21 5339 UZA grant of \$1,592 and TDA funds of \$1,000 for a total of \$36,950. The shelters were transferred to the TO funds asset "Work-In-Progress" in November and expected to be installed this spring, where they'll be transferred to "Fixed Assets" and depreciated over 10 years.

Syncromatics equipment, which consists of Open Mobile Data Terminal Plus (tablet interface), automated voice annunciator, automated passenger counters, infotainment, LED integration, and head sign integration hardware, totaling \$96,970 was purchased during October and November. License fees of \$13,355 and installation fees of \$36,850 were incurred, bringing total project costs to \$147,175. A FY19 FTA 5339 UZA totaling \$3,609, a FY20 FTA 5339 UZA totaling \$74,574, a FY21 FTA 5339 UZA totaling \$39,125 and a FY21 FTA 5310 grant totaling \$29,867 were utilized for these purchases. The equipment cost (\$96,970) was transferred to the TO Funds expense "Equipment under \$5,000.

The net October and November activity resulted in increasing CIP's overall fund balance to \$4,854, which is \$1,560 more than at the start of the fiscal year.

Transit Fund -

Overall, the District ended with an increase of \$2,263,741 for October and November activity. The increase can be summarized as follows:

<u>Revenue Detail</u>	<u>Operations</u>
FTA	
5307	\$601,414
5311	\$260,445
5310	\$33,490
Transportation Development Act (TDA)	\$861,695
Low Carbon Transit Operations Program	\$0
Nevada State Parks	\$0
El Dorado County	\$0
Solar Renewable Energy Credits	\$0
Contributions	\$0
Miscellaneous	\$12
Sale of Fixed Asset (Scrap)	\$592
Insurance Claims	\$6,564
Interest	<u>\$8,787</u>
Total Revenues	\$1,772,999
 <u>Expense Detail</u>	
Personnel	\$688,255
Fuel/Fuel Tax	\$46,604
Insurance	\$39,834
Repairs/Maintenance	\$300,920

JS/ja

AGENDA ITEM: IX.A.
FPC AGENDA ITEM: III.A.

	<u>Operations</u>
Professional Services/Contracts	\$33,294
Facility Rent/Utilities/Phone	\$56,248
Supplies	\$17,429
Dues, Subscriptions, Member Fees	\$9,406
ICAP	\$72,081
Transfer - Grant Match	\$331,735
Depreciation/Amortization/Warranty	\$130,033
Advertising/Outreach	\$223
Equipment under \$5K	\$96,970
Capital Outlay	(\$2,326,548)
Other Expenses	<u>\$12,774</u>
Total Expenses	(\$490,742)
Increase/(Decrease)	\$2,263,741

As mentioned earlier, TTD's CIP Fund transferred \$2,326,548 in assets (buses and shelters) and equipment (Syncromatics) to the Transit Fund.

The net result increased Transit's overall fund balance for the year to \$12,698,025, which is \$2,016,093 more than at the start of the fiscal year.

Parking System (PS) Fund-

The Parking System Fund experienced an increase of \$58,019 for October and November activity. The recap is as follows:

<u>Parking Systems Revenues</u>		<u>Parking Systems Expenses</u>	
Parking Meters	\$74,218	Personnel	\$13,526
Parking Event Fees	\$0	Contracts	\$0
Parking Non-Compliance	\$9,561	Professional Services	\$1,470
Interest	<u>\$2,525</u>	Subscriptions, Dues	\$57
		Telephone	\$321
		Admin Fees	\$7,846
		Bank/Credit Card Fees	\$4,416
		Supplies	\$589
		Other	<u>\$60</u>
Total Revenue	\$86,304	Total Expenses	\$28,285

Year-to-date revenues and expenses between Parking Systems Operations and Parking Systems Non-Compliance are provided in the PS Financial Statement.

The net result increased Parking System's overall fund balance for the year to \$983,688, which is \$274,234 more than at the start of the fiscal year.

Balance Sheet-

The detailed balance sheet as of November 30, 2023, is included in Attachment A.

The capital asset balance, net of depreciation and amortization, includes \$8,221,550 in Transit funds, \$0 in the Government-wide funds, and \$0 in the Parking System funds of federalized/state obligations. Should the District choose to liquidate a federalized/state asset, permission from the governmental agency is required and their obligation takes priority.

JS/ja

AGENDA ITEM: IX.A.
FPC AGENDA ITEM: III.A.

Cash Flows –

Staff has included FY24 cash flows for the governmental funds (General and CIP), along with the enterprise funds (TO and PS) in Attachment B.

Updated Grant Status Report -

Staff has updated the Grant Requests/Awards/Closeouts (Attachment C).

Additional Information:

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org.

Attachments:

- A. November Financial Statement
- B. FY24 Cash Flow
- C. Updated Grant Status Report

**Tahoe Transportation District
Balance Sheet
As of November 30, 2023**

	TOTAL	General	CIP	Transit	PS	GFA
ASSETS						
Cash & Equivalents	2,263,928	1,131,609	(1,866,912)	2,018,197	981,034	0
Accounts Receivable	5,372,564	27,309	2,212,030	3,129,742	3,483	
Prepays	473,856	153,195		320,465	197	
Inventory	383,018			383,018		
*Capital Assets, Net Depreciation and Amortization	8,617,423			8,617,423		
TOTAL ASSETS	17,110,790	1,312,113	345,118	14,468,845	984,714	0
LIABILITIES						
Accounts Payable	445,994	25,896	195,848	223,225	1,025	0
Deferred Revenues	1,625,355	236,558	144,417	1,244,380		
Nevada State Bank - LOC						
Subscriptions Payable	117,868			117,868		
Insurance Payable	78,326			78,326		
EE Compensated Absences	106,767			106,767		32,184
Accrued Interest Payable	254			254		
TOTAL LIABILITIES	2,374,564	262,454	340,264	1,770,820	1,025	32,184
NET POSITION						
Invested in Capital Assets	6,502,700	0	0	6,502,700	0	0
Restricted	1,458,391			1,458,391		
Unrestricted	4,246,917	816,622		2,720,841	709,454	(36,218)
Assigned	72,413	69,120	3,293			
SUB TOTAL NET POSITION BALANCES	12,280,422	885,742	3,293	10,681,932	709,454	(36,218)
FY 24 Increase/(Decrease) to Fund Balance	2,455,804	163,916	1,560	2,016,093	274,234	4,034
TOTAL NET POSITION	14,736,226	1,049,658	4,854	12,698,025	983,688	(32,184)
TOTAL LIABILITIES & NET POSITION	17,110,790	1,312,113	345,118	14,468,845	984,714	0

* The fixed asset and land balances, net of depreciation/ amortization, include \$8,221,550 in transit funds, \$0 in the governmental-wide fund account and \$0 in parking system funds of federalized / state obligations. Should the District choose to liquidate a federalized asset, permission from the governmental agency is required and their obligation takes priority.

**Tahoe Transportation District
Statement of Operations
July 1, 2023 through November 30, 2023**

	TOTAL	General	CIP	Transit	PS	GFA
Revenues						
Federal Grants	4,464,492		2,218,943	2,245,549	0	0
State Funding	1,142,620	137,500	22,488	982,632		
Contributions	487		487			
Local Revenues	38,542	38,542				
General Revenues	44,427	500		43,926		
Charges for Services	431,979	73,704		(2,395)	360,670	
Special Items	39,380	5,755	1,605	25,830	6,190	
Pass-Through Revenue						
TOTAL REVENUES	6,161,927	256,001	2,243,523	3,295,542	366,861	0
Expenses						
Personnel	1,899,760	165,035	44,212	1,655,610	34,903	0
Personnel - Compensated Absences	8,093			8,093		(4,034)
Contracts	138,834		135,574		3,260	
Fuel	130,915			130,915		
Depreciation, Amortization, Warranty	287,353			287,353		
Other Operating	1,143,452	101,963	64,806	922,219	54,463	
ICAP - 10%		(175,626)	4,545	171,080		
Capital Outlay	96,970			96,970		
Interest	746			746		
Other Funding Sources		712	1,992,825	(1,993,537)		
Pass-Through Expenses						
TOTAL EXPENSES	3,706,123	92,085	2,241,962	1,279,449	92,626	(4,034)
FY 24 Increase / (Decrease) to Fund Balance						
Balance	2,455,804	163,916	1,560	2,016,093	274,234	4,034

**Tahoe Transportation District
General Fund
Statement of Operations
July 1, 2023 through November 30, 2023**

	General Fund Activity				Actual vs Budget			Program YTD
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	District Ops
Revenues								
General Revenues								
State Revenue - NV	82,500	27,500	27,500	55,000	137,500	330,000	41.67%	137,500
Local Revenues	21,875	8,959	7,708	16,667	38,542	190,100	20.27%	38,542
Contributions						35,000	0.00%	
Miscellaneous	500				500		-100.00%	500
Total General Revenues	104,875	36,459	35,208	71,667	176,542	555,100	31.80%	176,542
Charges for Services								
Administrative Fees	27,689	4,682	3,165	7,846	35,536	47,500	74.81%	35,536
Rental Car Mitigation Fees	32,097	3,962	2,110	6,072	38,169	100,000	38.17%	38,169
Total Charges for Services	59,786	8,644	5,275	13,918	73,704	147,500	49.97%	73,704
Special Items								
Sale of Fixed Assets								
Interest Revenue	2,732	1,476	1,548	3,023	5,755	7,200	79.93%	5,755
Total Special Revenues	2,732	1,476	1,548	3,023	5,755	7,200	79.93%	5,755
TOTAL REVENUES	167,392	46,578	42,030	88,609	256,001	709,800	36.07%	256,001
Expenses								
Operating								
Personnel	93,515	35,603	35,917	71,520	165,035	496,568	33.24%	165,035
Admin Support	(101,388)	(37,429)	(36,809)	(74,238)	(175,626)	(470,154)	37.35%	(175,626)
Repairs & Maintenance						250	0.00%	
Insurance	6,874	2,291	2,291	4,583	11,457	31,490	36.38%	11,457
Facility Rent	11,789	3,692	3,692	7,385	19,174	53,940	35.55%	19,174
Telephone	4,269	1,241	1,242	2,483	6,753	16,260	41.53%	6,753
Supplies	4,016	1,356	1,320	2,676	6,692	21,132	31.67%	6,692
Advertising & Public Relations	719	148	343	490	1,210	1,500	80.66%	1,210
Reproduction & Printing	208				208	750	27.76%	208
Postage						500	0.00%	
Dues, Subscriptions & Publications	6,495	995	1,358	2,353	8,847	15,754	56.16%	8,847
License & Permits							100.00%	
Professional Services/Contracts	4,232	1,266	1,161	2,427	6,659	48,290	13.79%	6,659
Legal Services	1,047	3,307	5,705	9,012	10,059	25,000	40.24%	10,059
Auditing Services	22,000		6,810	6,810	28,810	36,810	78.27%	28,810
Bank Fee / CC Fees	61	48	53	101	163	800	20.31%	163
Transit Management - No Shore						20,000	0.00%	
Training						3,500	0.00%	
Travel	438	303	190	494	931	8,314	11.20%	931
Events		222	126	348	348	1,500	23.19%	348
Miscellaneous Expenses	332	234	87	320	652	25,000	2.61%	652
Total Operating	54,608	13,279	23,486	36,765	91,373	337,204	27.10%	91,373
Capital Outlay								
Office & Equipment over \$5000	0	0	0	0	0	0	0.00%	0
Office & Equipment under \$5000								
CIP over \$5000								
Reimbursed Capital Expenses								
Total Capital Outlay	0	0	0	0	0	0	100.00%	0

**Tahoe Transportation District
General Fund
Statement of Operations
July 1, 2023 through November 30, 2023**

	General Fund Activity				Actual vs Budget			Program YTD
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	District Ops
Interest								
Interest Expense	0	0	0	0	0	500	0.00%	0
Total Interest Expense	0	0	0	0	0	500	0.00%	0
Other Financing Sources								
Preventive Maint (In)								
Capital Outlay (In) Out								
Transfer (In) Out	537	63	112	175	712	5,484	12.98%	712
Total Other Financing Sources	537	63	112	175	712	5,484	12.98%	712
TOTAL EXPENSES	55,146	13,342	23,598	36,939	92,085	343,188	26.83%	92,085
Increase/(Decrease) to Fund Balance	112,247	33,237	18,433	51,669	163,916	366,612	44.71%	163,916

**Tahoe Transportation District
CIP Fund
Statement of Operations
July 1, 2023 through November 30, 2023**

	CIP Fund			Actual vs Budget			Program YTD								
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	US 50	Regional Revenue - Rec Travel	Stateline to Stateline Bikeway (Parking Lots)	Facility Plans, IMH, SMH, Warrior Way, Upgrade	SMART	Hazard Plan	Transit Ops Projects	Program Total
Revenues															
Capital Grant & Contributions															
Surface Transportation Program (STP)	93,168	30,639	19,577	50,216	143,384	3,467,032	4.14%	32,708	8,863	9,281	92,533	0	0	0	143,384
Congestive Mitigation & Air Quality (CMAQ)	3,845	1,960	1,249	3,209	7,054	252,500	2.79%	7,054							7,054
Fish & Wildlife Services Fund						187,981	0.00%								
US Dept of Transportation - SMART	3,576	6,792	1,175	7,968	11,544	1,301,696	0.89%					11,544			11,544
Highway Infrastructure Pgm (HIP)						566,081	0.00%								
Infrastructure - COVID	335	137	354	492	826	28,375	2.91%			826					826
Office of Emergency Services (CalOES)	8,316	344	367	711	9,027	42,671	21.16%						9,027		9,027
Federal Transportation Administration		1,870,000	183,125	2,053,125	2,053,125	2,348,292	87.43%							2,053,125	2,053,125
Transportation Alternative Programs (TAP)	3,715	1,542	1,688	3,230	6,945	413,643	1.68%			6,945					6,945
CA Sustainable Transportaiton Planning Prop 1B	1,637	281	477	758	2,395	278,343	0.86%				2,395				2,395
Washoe County	196	81	89	170	366	21,771	1.68%			366					366
Douglas County	2,840	882	32	915	3,755	19,736	19.03%				3,755				3,755
Contributions	2,969	196	331	527	3,496	40,506	8.63%			487			3,009		3,496
Total Capital Grants & Contributions	120,597	1,912,856	208,465	2,121,321	2,241,918	8,968,627	25.00%	39,762	8,863	17,905	98,683	11,544	12,037	2,053,125	2,241,918
Special Items															
Interest Revenue	961	315	328	643	1,605	2,700	59.43%	0	0	1,258	346	0	0	0	1,605
Total Special Items	961	315	328	643	1,605	2,700	59.43%	0	0	1,258	346	0	0	0	1,605
TOTAL REVENUES	121,558	1,913,171	208,793	2,121,964	2,243,523	8,971,327	25.01%	39,762	8,863	19,163	99,029	11,544	12,037	2,053,125	2,243,523
Expenses															
Personnel	21,872	10,719	11,621	22,339	44,212	471,141	9.38%	5,398	8,481	16,256	4,789	7,118	2,170	0	44,212
Contract Services	91,948	31,090	12,536	43,626	135,574	6,048,396	2.24%	33,770			94,720		7,084		135,574
Reproduction & Printing						4,800	0.00%								
Rent Meeting Room						2,300	0.00%								
Supplies						2,700	0.00%								
License & Permits			13,355	13,355	13,355	28,500	46.86%							13,355	13,355
Advertising / Outreach						4,200	0.00%								
Postage						1,500	0.00%								
Utilities							100.00%								
Professional Services	2,882	8,072	37,110	45,183	48,065	103,109	46.62%				110	138	3,009	44,808	48,065
Administrative Fees							100.00%								
Bank Fees	23	10	11	22	44	180	24.48%			35	9				44
Training						10,000	0.00%								
Travel - Per Diem	1,606				1,606	900	178.39%					1,606			1,606
Travel - Commercial Air	1,538				1,538	0	-100.00%					1,538			1,538
Travel - Auto	176		23	23	198	1,670	11.88%	50		23		126			198
Miscellaneous							100.00%								
Dues & Subscriptions						265	0.00%								
ICAP - 10%	2,388	1,032	1,125	2,157	4,545	30,154	15.07%	545	848	1,626	490	1,037			4,545
Total Operating	122,433	50,923	75,781	126,704	249,137	6,709,815	3.71%	39,762	9,329	17,939	100,118	11,563	12,263	58,163	249,137

JS/ja

**Tahoe Transportation District
CIP Fund
Statement of Operations
July 1, 2023 through November 30, 2023**

	CIP Fund			Actual vs Budget			Program YTD								
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	US 50	Regional Revenue - Rec Travel	Stateline to Stateline Bikeway (Parking Lots)	Facility Plans, IMH, SMH, Warrior Way, Upgrade	SMART	Hazard Plan	Transit Ops Projects	Program Total
Capital Outlay															
Equipment over \$5000	0	2,192,628	36,950	2,229,578	2,229,578	2,576,950	86.52%							2,229,578	2,229,578
Equipment under \$5000			96,970	96,970	96,970	40,000	242.43%							96,970	96,970
CIP Over \$5000							100.00%								
Reimb Capital Expenses		(2,192,628)	(133,920)	(2,326,548)	(2,326,548)	(2,616,950)	88.90%							(2,326,548)	(2,326,548)
Total Capital Outlay	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0
Other Financing Sources															
Preventive Maint (In)	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0
Capital Outlay (In) Out		2,192,628	133,920	2,326,548	2,326,548	2,616,950	88.90%							2,326,548	2,326,548
Transfer (In) Out	(1,813)	(330,685)	(1,225)	(331,910)	(333,723)	(357,958)	93.23%		(466)		(1,425)	(19)	(227)	(331,586)	(333,723)
Total Other Financing Sources	(1,813)	1,861,943	132,695	1,994,638	1,992,825	2,258,992	88.22%	0	(466)	0	(1,425)	(19)	(227)	1,994,962	1,992,825
TOTAL EXPENSES	120,620	1,912,866	208,476	2,121,342	2,241,962	8,968,807	25.00%	39,762	8,863	17,939	98,692	11,544	12,037	2,053,125	2,241,962
Increase / (Decrease) to Fund Balance	939	305	317	622	1,560	2,520	61.92%	0	0	1,224	337	0	0	0	1,560

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Tahoe Transportation District
 Transit Fund
 Statement of Operations
 July 1, 2023 through November 30, 2023

	TO Fund Activity			Actual vs Budget			Program YTD	
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	Transit Operations
Revenues								
Grants & Contributions								
FTA 5311	212,827	129,728	130,717	260,445	473,272	1,221,708	38.74%	473,272
FTA 5307	1,137,373	340,594	260,820	601,414	1,738,787	5,460,558	31.84%	1,738,787
FTA 5310			33,490	33,490	33,490	98,544	33.98%	33,490
TDA - LTF		400,400	100,100	500,500	500,500	1,314,067	38.09%	500,500
TDA - STA		266,836	66,708	333,544	333,544	590,378	56.50%	333,544
TDA - SGR		18,882	8,769	27,652	27,652	95,555	28.94%	27,652
LCTOP							100.00%	
NV State Parks	85,000				85,000	85,000	100.00%	85,000
El Dorado County	35,936				35,936	120,000	29.95%	35,936
Solar Renewable Energy Credits	(2,395)				(2,395)	20,000	-11.98%	(2,395)
Sac Emergency Clean Air							100.00%	
Hybrid Voucher Incentive Pgm							100.00%	
Contributions							100.00%	
Total Grants & Contributions	1,468,741	1,156,440	600,605	1,757,045	3,225,786	9,005,810	35.82%	3,225,786
Charges for Services								
FareBox Revenue	0	0	0	0	0	0	100.00%	0
Pass Sales							100.00%	
Advertising Revenue							100.00%	
Total Charges for Services	0	0	0	0	0	0	100.00%	0
Special Items								
Sale of Fixed Assets	0	592	0	592	592	1,500	39.47%	592
Miscellaneous	13,379	6	6	12	13,391		-100.00%	13,391
Insurance Claim Revenues	23,971		6,564	6,564	30,535		100.00%	30,535
Interest Revenue	16,452	4,646	4,140	8,787	25,238	33,500	75.34%	25,238
Total Special Items	53,802	5,244	10,710	15,955	69,757	35,000	199.30%	69,757
Pass Through Revenue	0	0	0	0	0	0	100.00%	0
TOTAL REVENUES	1,522,543	1,161,684	611,315	1,772,999	3,295,542	9,040,810	36.45%	3,295,542
Expenses								
Operating								
Personnel	975,447	345,717	342,538	688,255	1,663,702	5,014,195	33.18%	1,663,702
Contract							100.00%	
Vehicle Fuel	84,312	24,466	22,138	46,604	130,915	375,000	34.91%	130,915
Sales Tax on Fuel	157				157	1,000	15.70%	157
Repair and Maintenance	203,362	38,794	262,127	300,920	504,282	1,245,590	40.49%	504,282
Insurance	48,723	19,426	20,408	39,834	88,557	369,204	23.99%	88,557
Reproduction & Printing	427	340		340	767	5,325	14.41%	767
Facility Rent	47,762	15,097	15,008	30,105	77,868	181,553	42.89%	77,868
Facility Utilities	28,312	7,300	10,339	17,639	45,951	202,600	22.68%	45,951
Telephone	8,438	4,037	4,467	8,504	16,942	37,920	44.68%	16,942

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BOARD AGENDA ITEM: IX.A.
 FPC AGENDA ITEM: III.A.

Tahoe Transportation District
 Transit Fund
 Statement of Operations
 July 1, 2023 through November 30, 2023

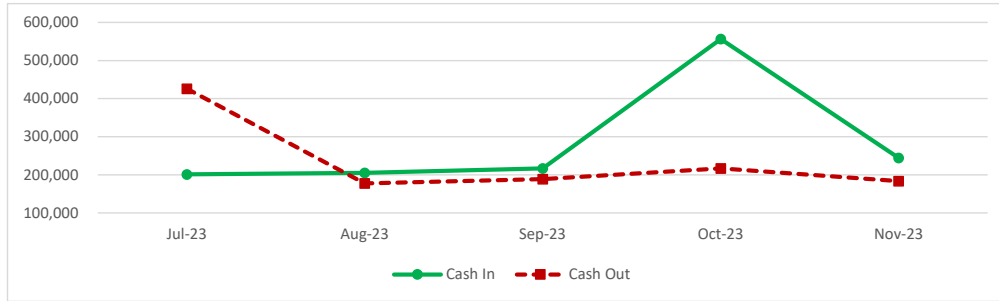
	TO Fund Activity			Actual vs Budget			Program YTD	
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	Transit Operations
Expenses Continued								
Supplies	16,259	33,882	(16,453)	17,429	33,688	73,450	45.87%	33,688
Advertising & Public Relations	4,651	39	184	223	4,875	75,000	6.50%	4,875
License & Permits	535	3,023	(3,023)		535	1,200	44.57%	535
Dues, Subscriptions and Publications	15,450	3,818	5,588	9,406	24,856	196,080	12.68%	24,856
Professional Services	66,062	19,834	13,459	33,294	99,356	415,160	23.93%	99,356
Bank Fees	1,488	529	551	1,079	2,567	7,200	35.66%	2,567
Training	3,769	250	1,600	1,850	5,619	26,625	21.10%	5,619
Travel	4,523	508	6,911	7,419	11,942	29,455	40.54%	11,942
Reimbursed Travel			124	124	124		-100.00%	124
Miscellaneous Expenses	2,918	1,365	596	1,961	4,879	55,325	8.82%	4,879
ICAP - 10%	99,000	36,397	35,684	72,081	171,080	440,000	38.88%	171,080
Depreciation/Amortization/Warranty	157,320	65,567	64,466	130,033	287,353	639,360	44.94%	287,353
Total Operating	1,768,915	620,389	786,712	1,407,101	3,176,016	9,391,242	33.82%	3,176,016
Capital Outlay								
Equipment under \$5000	0	0	96,970	96,970	96,970	40,000	242.43%	96,970
Disposal of Fixed Assets							100.00%	
Reimbursed Capital Expenses							100.00%	
Total Capital Outlay	0	0	96,970	96,970	96,970	40,000	242.43%	96,970
Other Financing Sources								
Capital Outlay (In) Out	0	(2,192,628)	(133,920)	(2,326,548)	(2,326,548)	(2,616,950)	88.90%	(2,326,548)
Transfer (In) Out	1,276	330,622	1,113	331,735	333,011	352,474	94.48%	333,011
Total Other Financing Sources	1,276	(1,862,006)	(132,807)	(1,994,813)	(1,993,537)	(2,264,476)	88.04%	(1,993,537)
Pass Through Expenses	0	0	0	0	0	0	100.00%	0
TOTAL EXPENSES	1,770,191	(1,241,617)	750,876	(490,742)	1,279,449	7,166,766	17.85%	1,279,449
Increase / Decrease) to Fund Balance	(247,648)	2,403,302	(139,561)	2,263,741	2,016,093	1,874,044	107.58%	2,016,093

Tahoe Transportation District
 Parking Systems Fund
 Statement of Operations
 July 1, 2023 through November 30, 2023

	Parking System Activity			Actual vs Budget			Parking Systems			
	1st Qtr	Oct	Nov	Oct & Nov	YEAR TO DATE	Board Approved Budget	Var %	PS Ops	PS NC	Program YTD
Revenues										
General Revenues										
Contributions	0	0	0	0	0	0	100.00%	0	0	0
Total General Revenues	0	0	0	0	0	0	100.00%	0	0	0
Charges for Services										
Parking Ops - Meters	262,949	46,351	27,867	74,218	337,167	468,400	71.98%	337,167	0	337,167
Parking Ops - Events	450				450	1,600	28.13%	450		450
Parking Non Compliance	13,492	5,782	3,779	9,561	23,053	45,000	51.23%		23,053	23,053
Total Charges for Services	276,891	52,133	31,646	83,779	360,670	515,000	70.03%	337,617	23,053	360,670
Special Items										
Interest Revenue	3,665	1,234	1,291	2,525	6,190	14,000	44.21%	6,190	0	6,190
Total Special Revenues	3,665	1,234	1,291	2,525	6,190	14,000	44.21%	6,190	0	6,190
TOTAL REVENUES	280,556	53,367	32,937	86,304	366,860	529,000	69.35%	343,807	23,053	366,860
Expenses										
Personnel	21,377	5,944	7,582	13,526	34,903	76,227	45.79%	18,619	16,285	34,903
Contracts	3,260				3,260	267,495	1.22%	3,260		3,260
Professional Services	1,910	313	1,157	1,470	3,380	40,110	8.43%	2,075	1,305	3,380
Insurance							100.00%			
Telephone	494	160	160	321	815	1,500	54.34%	408	408	815
Subscriptions, Publications, Dues	257	27	30	57	314	175	179.67%	157	157	314
License & Permits						200	0.00%			
Equipment Not Transferred						14,200				
Supplies			589	589	589	2,000	29.46%	589		589
Repairs & Maintenance						4,700	0.00%			
Admin Fees	27,689	4,682	3,165	7,846	35,536	51,500	69.00%	29,173	6,362	35,536
Travel - Auto	59		59	59	118	200	59.08%	88	30	118
Bank / CC Fees	9,295	2,423	1,993	4,416	13,711	20,000	68.55%	13,711		13,711
Misc Fees							100.00%			
Depreciation							100.00%			
TOTAL OPERATING EXPENSES	64,341	13,549	14,736	28,285	92,626	478,307	19.37%	68,080	24,546	92,626
Capital Outlay										
Equipment over \$5000	0	0	0	0	0	0	100.00%	0	0	0
Equipment under \$5000							100.00%			
Total Capital Outlay	0	0	0	0	0	0	100.00%	0	0	0
Other Funding Sources - Revenues										
Revenues										
Capital (In) Out	0	0	0	0	0	0	100.00%	0	0	0
Transfers (In) Out							100.00%			
Total Other Financing Sources	0	0	0	0	0	0	100.00%	0	0	0
Total Expenses and Other Funding Sources	64,341	13,549	14,736	28,285	92,626	478,307	19%	68,080	24,546	92,626
Increase / (Decrease) to Fund Balance	216,215	39,818	18,201	58,019	274,234	50,693	540.97%	275,727	(1,493)	274,234

Tahoe Transportation District
 Governmental Funds Cash Flow
 July 1, 2023 through November 30, 2023

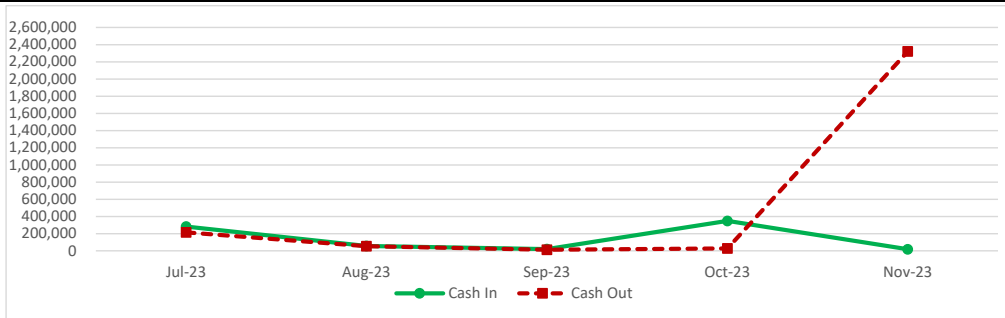
GENERAL FUND



Cash In Source	Total	Transfer from other funds for					Local Revenue / Contributions		Misc Receipts
		RCMF	PR Liab	ICAP	Admin Fees	LOC			
Jul-23	201,262	3,370	155,813	29,856	11,002	0	1,221		
Aug-23	204,940	15,266	145,124	33,698	10,072	0	779		
Sep-23	216,847	0	158,665	37,836	6,615	12,500	1,231		
Oct-23	556,349	5,463	159,800	37,429	4,682	347,500	1,476		
Nov-23	244,279	5,497	159,761	36,809	3,165	37,500	1,548		

Cash Out Source	Total	Match To			Vendor		Net
		Net Payroll	PR Liabilities	CIP	Payments	LOC	
Jul-23	426,061	12,508	377,815.92	288.48	35,448.98	0	(224,800)
Aug-23	177,459	21,743	139,405.75	115.51	16,194.71	0	27,481
Sep-23	188,455	21,299	153,911.84	114.55	13,129.13	0	28,392
Oct-23	216,656	20,182	160,875.82	62.88	35,534.71	0	339,693
Nov-23	183,644	20,794	155,795.23	111.78	6,942.72	0	60,635

CIP FUND



Cash In Source	Total	NDOT - FTA					Contrib /Other	Match
		FTA	TRPA Prop 1B	Caltrans - US 50 & ZEB	5339, STBG & INFRA	CalOES		
Jul-23	282,794	225,707	0	7,962	48,496	0	334	295
Aug-23	56,265	2,837	0	2,873	50,080	0	324	151
Sep-23	20,060	0	0	7,032	5,500	5,877	303	1,348
Oct-23	348,496	0	0	1,277	9,758	6,461	315	330,685
Nov-23	18,489	3,576	0	3,814	9,545	0	328	1,225

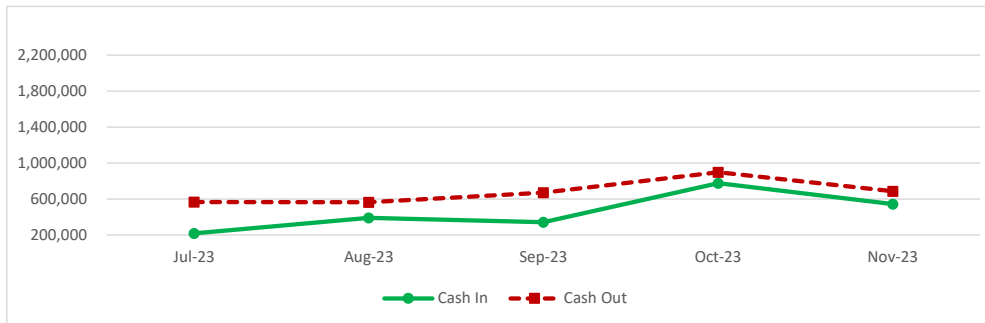
Cash Out Source	Total	Net Payroll	PR Liabilities	ICAP	AP	Net
Aug-23	54,213	5,071	2,832	778	45,531	2,052
Sep-23	12,641	4,390	2,661	937	4,653	7,420
Oct-23	27,959	6,461	4,258	1,032	16,209	320,536
Nov-23	2,319,943	7,156	4,465	1,125	2,307,197	(2,301,455)

JS/ja

BOARD AGENDA ITEM: IX.A.
 FPC AGENDA ITEM: III.A.

Tahoe Transportation District
Enterprise Funds Cash Flow
July 1, 2023 through November 30, 2023

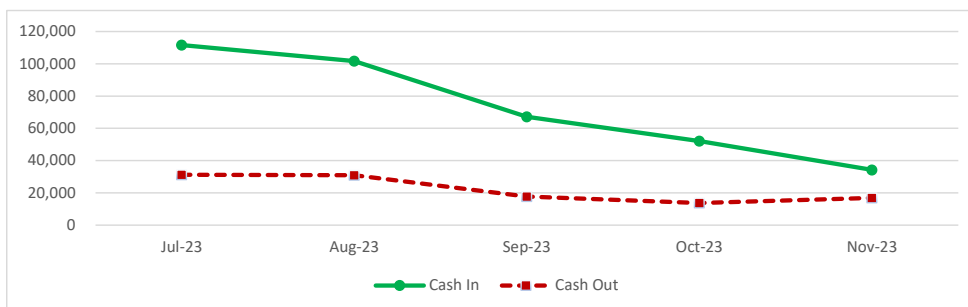
TRANSIT OPERATIONS FUND



Cash In Source	Total	FTA 5307	NDOT 5311	TDA incl SGR	Insurance Claims	Farebox Contri- butions	Misc Receipts	Interest	Sale of Fixed Asset
Jul-23	217,898	0	65,889	118,351	23,971	0	3,415	6,049	224
Aug-23	389,754	313,520	70,927	0	0	0	0	5,307	0
Sep-23	341,728	336,753	0	0	0	0	0	4,975	0
Oct-23	776,268	423,997	172,909	171,795	0	0	2,329	4,646	592
Nov-23	543,984	376,623	71,657	0	6,564	85,000	0	4,140	0

Cash Out Source	Total	Net Payroll	PR Liabilities	ICAP	AP	Match	Net
Jul-23	565,186	192,441	135,496	29,181	208,061	7	(347,288)
Aug-23	564,308	184,215	139,807	32,920	207,331	35	(174,554)
Sep-23	669,758	204,484	154,006	36,899	273,135	1,234	(328,029)
Oct-23	897,847	196,261	153,943	36,397	180,623	330,622	(121,579)
Nov-23	686,373	191,686	152,887	35,684	305,004	1,113	(142,389)

PARKING SYSTEMS FUND



Cash In Source	Total	Parking Meter Rev	Non-Comp Revenue	Contri- butions	Misc Receipts	Interest
Jul-23	111,597	105,679	4,657	0	0	1,261
Aug-23	101,667	96,129	4,298	0	0	1,240
Sep-23	67,149	61,728	4,258	0	0	1,163
Oct-23	52,107	46,375	4,498	0	0	1,234
Nov-23	34,264	27,882	5,091	0	0	1,291

Cash Out Source	Total	Net Payroll	PR Liabilities	Vendor Payments	Admin Fees	Net
Jul-23	31,217	6,250	3,023	10,942	11,002	80,380
Aug-23	30,961	4,846	2,045	13,998	10,072	70,706
Sep-23	17,697	5,007	1,998	4,077	6,615	49,451
Oct-23	13,707	4,346	1,599	3,081	4,682	38,400
Nov-23	16,804	5,472	2,110	6,058	3,165	17,460

JS/jja

BOARD AGENDA ITEM: IX.A.
FPC AGENDA ITEM: III.A.

Grant Status Report		February 2023										
Funder	Work Program	Grant Name	Project	\$\$ Requested	Min Match %	Match \$\$	Match From	Submitted	Award Date	Awarded?	Status	
1	FTA	4.7 - Transit Operations	2023 Regional Grant Program	Free to User Transit Program	\$ 1,000,000	50.00%	\$ 1,000,000	Transportation Development Credits	Yes-12/2022	23-Apr	Yes	Executed
2	NDOT	4.3 - Capital Equipment	NDOT FY 24-26 5339	Capital Vehicles and Equipment	\$ 2,886,600	15%	\$ 530,400	TDA	Yes - 04/2023	Sep-23	Yes	Executed
3	FTA	4.3 - Capital Equipment	FY2023 5339(b) Low No	Capital Vehicles and Equipment	\$ 3,400,000	15%	\$ 600,000	Transportation Development Credits	Yes - 04/2023	Jul-23	Yes	Awarded - Pending agreement
4	TMPO	3.1 - SSCRCP	2023 Regional Grant Program-NV	US-50 - Revised Design Phase	\$ 2,975,962	5%	\$ 156,630	Toll credits/ gas tax	Yes - 6/2023	Fall 2023	Yes	Awarded - Pending Agreement
5	FTA	4.7 - Transit Operations	FFY2023 CMAQ	Free to User Transit Program - Operations	\$ 1,000,000	50%	\$ 1,000,000	Toll credits	Yes - 11/2023	Spring 2022	Yes	Awarded - Pending Agreement
6	US DOT	3.3.3B NV Stateline to Stateline Bikeway	RAISE 2024	Sand Harbor to Thunderbird Cove	\$ 25,000,000	0%	\$ -	N/A	No - Due 2/28/24	Jun-24	Pending	Application due February 28
7	CalSTA	4.3 - Capital Equipment	SB125 Transit & Intercity Rail Capital Program	Capital Vehicles and Equipment	\$ 2,980,000	0%	\$ -	N/A	Yes - 01/2024	24-Apr	Pending	Pending Decision
8	CalSTA	4.3 - Capital Equipment	SB125 Transit & Intercity Rail Capital Program	EV Charging Infrastructure	\$ 1,188,816	0%	\$ -	N/A	Yes - 01/2024	24-Apr	Pending	Pending Decision
9	CalSTA	3.11 - Transit Corp Yard	SB125 Transit & Intercity Rail Capital Program	Existing Maintenance Facility Renovations	\$ 1,550,000	0%	\$ -	N/A	Yes - 01/2024	24-Apr	Pending	Pending Decision

JS/ja

MEMORANDUM

Date: January 31, 2024

To: Tahoe Transportation District (TTD) Finance and Personnel Committee

From: TTD Staff – Joanie Schmitt, CFO

Subject: Review and Recommend Acceptance of TTD’s Revised Fiscal Year 2022-23 Annual Comprehensive Financial Report and Review Responses to Questions Brought up During the Original Presentation to the Board at the December Meeting

Requested Action:

Staff requests the Committee review and recommend acceptance of TTD’s Revised Fiscal Year 2022-23 (FY23) Annual Comprehensive Report (ACFR).

Background:

It was discovered the FY23 ACFR presented at the December Board meeting included an earlier version of TTD’s Financial Statements than the agreed upon final statements. The FY23 ACFR has been corrected and is attached for acceptance (Attachment A). Davis Farr has apologized for this mistake via e-mail (Attachment B) and the staff apologizes as well for not finding the mistake prior to the Board Meeting. There is no change to the Management’s Discussion and Analysis section.

Discussion:

There are no changes to the final amounts in the following categories: Total Assets, Total Liabilities, Total Net Position, Total Revenues and Total Expenses. There were minor reclassifications, such as breaking out the interest revenue from miscellaneous revenues and shifting \$125 between noncurrent liabilities due within one year and due beyond one year. The statement of Activities was updated to correct classifications of expenses and revenues between categories but did not change the bottom line. The statement of Cash Flows was also updated accordingly.

Changes made to the fund balances are summarized as follows:

- Decreased Net investment in capital assets and increased Unrestricted by \$79,836 in the Transit Fund.
- Increased Assigned and decreased Unassigned by \$24,120 in the General Fund.
- Increased Assigned and decreased Unassigned by \$1,687 in the CIP Fund.

In the Single Audit Schedule of Expenditures of Federal Awards, the Transit Services Programs Cluster was mistakenly listed as Section 5307 instead of the correct Section 5339. The dollar amounts and unmodified opinions remain the same.

During the December Board meeting, the following questions were raised by the Board members:

Q) What is TTD’s monthly “burn rate”?

JS/ja

BOARD AGENDA ITEM: IX.B.
FPC AGENDA ITEM: III.B.

A) The average monthly “burn rate” of all funds (excluding Parking Systems (PS)) is \$1,004,052. Transit Operations (TO) alone is \$674,275.

Q) What is the “Rainy-Day” Fund per the TTD’s policy?

A) Three months of the monthly “burn rate”. Overall Funds (excluding PS) total \$3,262,156*. TO alone is \$2,272,825*. This reserve also serves as a short-term cash flow source.

* That does not include capital purchases financed by grantors, i.e. NDOT, where TTD fronts the purchase, then waits for reimbursement 30 to 45 days after submittal of reimbursement invoice. It does include \$250,000 set aside for future accident insurance settlement costs (10 incidents at \$25,000 per incident self-insured retention or SIR).

Q) What is the Operating Risk regarding Proterra bankruptcy?

A) The biggest impact is regarding the five-year warranties on the buses and chargers. As of October 31, 2023, the current warranty balance under the asset “Prepays” is \$198,870 and is amortized monthly at \$4,280. TTD has not needed to submit a workorder for warranty parts, so it is currently unsure what risk, if any, there is for reimbursement. In the worst-case scenario, TTD would write off the prepaid balance and reach out to FTA grantors (grant(s) that were used to purchase the warranties) to try to minimize any paybacks to the grantors. Other impacts could involve parts availability as relationships between Proterra and their suppliers could become strained. TTD is actively seeking relationships with third-party vendors and OEMs to ensure parts availability.

Q) What is the current availability of CMAQ funds and what is the future availability of being able to count on continued CMAQ funding and what is the plan if they’re unavailable in the future?

A) The Tahoe Regional Planning Agency (TRPA) is committed to keeping all public transit at Lake Tahoe free. CMAQ funding is awarded discretionally every two years. TTD applies during each cycle for funding to offset the revenue lost by not charging fares. When awarded CMAQ dollars, TTD converts the funds to FTA 5307 grants to streamline expenditures and reporting. Once converted, all federal FTA 5307 rules apply.

TTD currently has two awards for \$1 million each. Of the first award, TTD is expecting to utilize \$500,000 in FY24, with the remaining \$500,000 during the first quarter of FY25. The second award will be spent evenly between FY25 and FY26. If TTD is unsuccessful in receiving these funds and no additional revenues are added to the system, service changes will be needed to live within the available funding, including the possibility of charging fares.

The Program Implementation Committee recommended acceptance of the revised ACFR at their January 12, 2024 meeting.

Additional Information:

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org.

Attachments:

- A. FY23 Revised Annual Comprehensive Financial Report (Including the Single Audit)
- B. Davis Farr, LLP Apology E-mail

JS/ja

BOARD AGENDA ITEM: IX.B.
FPC AGENDA ITEM: III.B.



Tahoe Transportation
DISTRICT

Connecting our communities



Annual Comprehensive Financial Report Tahoe Transportation District – Stateline, NV Year Ended June 30, 2023

**Finance Department
Joanie Schmitt
Chief Financial Officer**

JS/ja

TAHOE TRANSPORTATION DISTRICT
Annual Comprehensive Financial Report
Year Ended June 30, 2023

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TAHOE TRANSPORTATION DISTRICT
Annual Comprehensive Financial Report

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INTRODUCTORY SECTION



Connecting our communities

December 6, 2023

Madam Chair and Members of the Board:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the Tahoe Transportation District (TTD) for the fiscal year (FY) ended June 30, 2023. This transmittal highlights the purpose and content of the ACFR.

TTD's Management assumes full responsibility for the accuracy, completeness, and reliability of all information presented in this report. The purpose is to comprehensively communicate the fiscal condition of TTD. The report contains three major sections that present introductory, financial and statistical information about TTD.

TTD's management has established a comprehensive internal control framework that is designed to protect TTD's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of TTD's financial statements in conformity with accounting principles generally accepted in the United States. Because the cost of internal controls should not outweigh their benefits, TTD's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that TTD's financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this ACFR is complete and reliable in all material respects.

TTD's financial records are audited yearly by an independent Certified Public Accounting firm. The firm of Davis Farr, LLP has completed the independent audit using Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards. The Independent Auditor's Report, including the audited financial statements as of June 30, 2023, is included in the Financial Section of this report.

The auditors have issued an **unmodified opinion**, stating that the basic financial statements present fairly, in all material respects, the financial position of TTD as of June 30, 2023. An unmodified opinion is the best opinion an independent auditor can give and pertains to the financial position of the governmental activities; business-type activities; the respective changes in financial position and cash flow; the related notes; and the respective budgetary comparisons listed as part of the basic financial statements for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic consolidated financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. TTD's MD&A can be found immediately following the report of the independent auditors.

Historical information is presented in the Statistical Section of this report. The Statistical Section does not contain information on general obligation debt as TTD has not issued any general obligation debt within the last ten years.

JS/ja

Profile of the TTD

In 1969, California and Nevada legislators agreed to a unique bi-state Compact, approved by Congress and signed into federal law, establishing a regional land use authority called the Tahoe Regional Planning Agency (TRPA) to protect Lake Tahoe's natural resources and the clarity of the Lake. The two states and the U.S. Congress amended the Compact in 1980, with public law 96-551, which made some significant changes to TRPA's role and responsibility and also established the TTD under Article IX to focus on implementation of regional transportation needs in the Tahoe Region. Unlike the rest of the Compact, Article IX can be amended by both states, if legislation is substantially conforming, without going back to Congress. Amendments to Article IX have happened several times, primarily related to Board composition—the most recent in 2020, which added three Board positions, two Governor appointees, one from each State, and a state representative from the Board of the TRPA.

Article IX of the Compact gives TTD its operating authority, which includes specific tax revenue enabling language, as well as tax prohibitions to support transit and transportation facilities. To date, that authority has been unsuccessfully enacted. It is TTD's position that the funding authority is ineffective and requires a legislative fix to establish the regional transportation revenue needed to leverage existing local, state and federal funds.

Under the Compact, TTD may also acquire, own and operate support facilities for public or private transportation systems, including, but not limited to, parking lots, maintenance facilities, mobility hubs, and related equipment, including revenue collection devices and can operate outside the designated Compact boundary for purposes of connecting the region to convenient airport, railroad, and bus terminals.

As a bi-state special district, TTD is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs and projects for the Lake Tahoe Basin, including transit operations, consistent with the Compact and Regional Transportation Plan goals and policies.

TTD's General Fund

In FY22, TTD's Board adopted a strategic goal to stabilize, expand and manage organizational resources, with a focus on developing a dedicated funding source for the General Fund to offset administration costs. Members of the Board made a valiant effort during FY23 and were successful in securing an annual allotment of \$330,000 in FY24 and \$346,500 in FY25 from the state of Nevada's biennial budget. Member agencies also worked to fund TTD's General Fund with funding agreements from their budgets and four agencies were able to commit to an aggregate total of \$175,000 for FY24. With this funding, TTD will have the resources necessary to move forward in realizing its objective to hire a Deputy District Manager and provide support to the jurisdictions.

TTD's Capital Improvement Program

The Compact established that the transportation system must help achieve environmental goals in the Tahoe region and that capacity for the system must be achieved through multi-modal means, not expanded highways. To that end, TTD is a regional transportation implementing entity whose role includes system implementation planning, capital project planning and implementation, capital project financing, transit planning and operations, and project facilitation. In 2009, TTD entered into a Memorandum of Understanding with TRPA regarding staffing and included a list of priority Basin projects listed in this document. Some of these projects have been completed, while others continue to move forward or are on hold until financial resources become available. As one of eleven or so public agencies involved in transportation at the Lake, TTD often addresses inter-jurisdictional project solutions and

regional transit capital projects. Together with other transportation focused agencies, TTD works with, and supports, the TRPA as the regional transportation planning agency under the Compact, the federal metropolitan planning organization (MPO), and the California regional transportation planning agency. TTD's current projects support the 2020 *Linking Tahoe: Regional Transportation Plan/Sustainable Communities Strategy* as approved in 2021 by the Tahoe MPO, among other plans.

TTD's Current Projects

- **Nevada SR28 National Scenic Byway Corridor** – Project Goal: Safety is always a priority. Removing parking conflicts creates better traffic flow, thereby reducing collisions. Having separate dedicated shared use paths and transit access makes travel safer for cyclists, pedestrians, and vehicles. The first three miles of the Class I shared use path and off-highway parking expansion have been completed. The project has been broken into phases to continue progress with available funding.



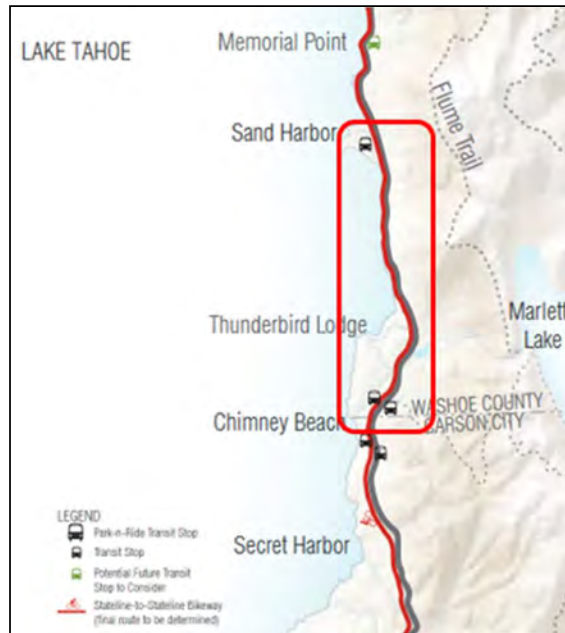
The State Route 28 (SR28) National Scenic Byway is eleven miles of undeveloped shoreline, the longest stretch at Lake Tahoe, Nevada. The two-lane, mountainside road is the only access route to the area for over one million recreational visitors and 2.6 million-plus vehicles per year. TTD partnered with 12 agencies to develop a Corridor Management Plan for NV SR28 to facilitate a joint implementation, operations, and maintenance strategy. The agencies meet monthly to adaptively manage the corridor and support moving additional projects forward.

The following project elements received grant awards in FY23 and FY24 to move them into the design phase:

1.) SR28 North Parking, Sidewalk, and Water Quality Improvements

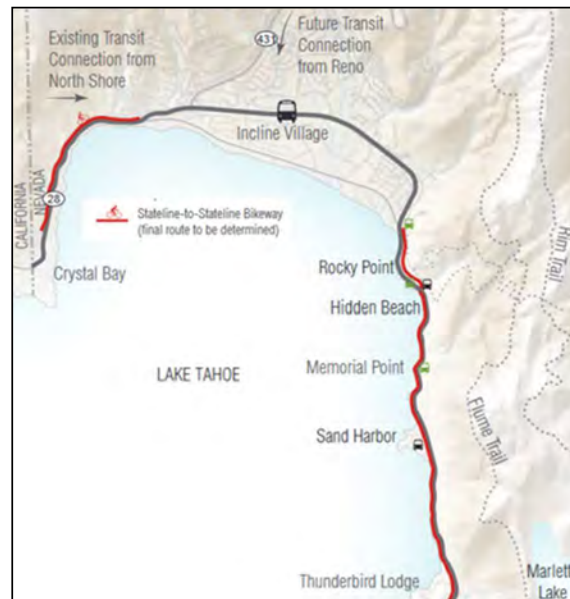
This phase of the project includes environmental analysis, final design and construction of 30-plus parking spaces (depending on design) north of the existing Tahoe East Shore trailhead parking at Sweetwater Road, along with a connecting pedestrian path, four to six parking spaces at Rocky Point, addressing erosion and signage at Sunset Vista pullout, and water quality improvements within the existing Nevada Department of Transportation (NDOT) Right of Way. Upon completion of the parking spaces, the no parking zone will be extended from Country Club Drive to Sweetwater Road on SR28. Plans, Specifications, and Estimate (PS&E) work began in fall of 2023 with construction expected to begin in 2025.

2.) SR28 Central Corridor - Chimney Beach to Secret Harbor- Parking, Transit, Trail, and Safety Improvements



The project phase includes the design of transit, trail, and parking improvements at Chimney Beach (approximately 130 spaces) and Secret Harbor (approximately 110 spaces). Chimney Beach improvements include a pedestrian actuated signalized crossing on SR28, nine-tenths of a mile of multi-use trail, a prefabricated bridge at Marlette Creek, and vista points. Transit pullouts at Thunderbird Lodge, Chimney Beach, and Secret Harbor are also planned, as well as an extension of the no parking zone from just north of the Incline Village General Improvement District’s pump station to the chain control sign/pullout south of Secret Harbor. The National Environmental Policy Act (NEPA) document is complete. PS&E phase will begin winter 2023/24 and construction is expected to begin in 2026.

3.) SR28 Stateline to Stateline Bikeway – Phase 4 - Crystal Bay to Incline Village Shared-Use Trail

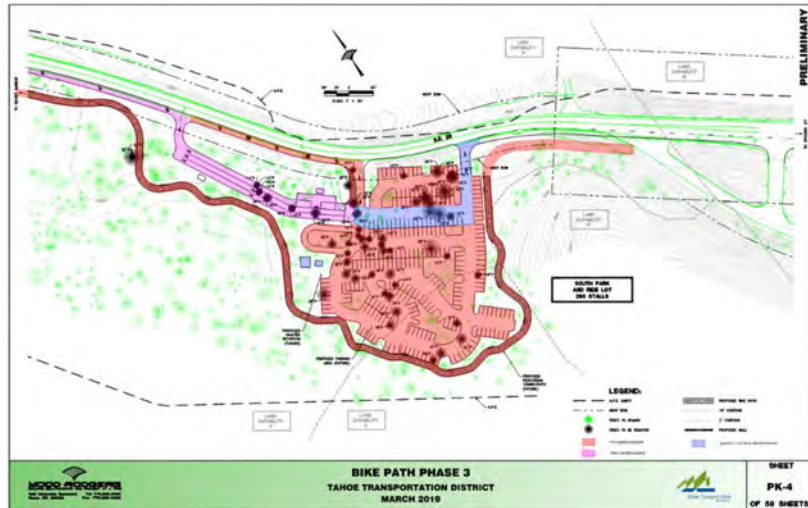


The project proposes a shared use nonmotorized paved trail in the north shore Stateline area of Lake Tahoe. The proposed trail will begin in the unincorporated community of Crystal Bay in Washoe County, Nevada and terminate at the roundabout intersection of SR28 and SR431 with an estimated length of 2.7 miles.

The trail will reduce vehicular congestion and reliance on the automobile for transportation and access to recreation; improve bicycle and pedestrian mobility and safety; advance multi-modal access; improve the environmental quality of the area; enhance visitor and community experience; and promote economic vitality of the region. In addition to providing an alternative mode of transportation, public transit access will be improved as part of the project with enhancing existing stops and strategically building hubs and stops for transit where possible.

TTD applied for and was awarded Surface Transportation Block Grant funding through TRPA's Regional Grant Program for the planning and design phase of the project. The funds were assigned to Washoe County, with their Public Works Department taking the lead for the project with support from TTD. TTD anticipates the planning and design effort will commence in FY24.

4.) SR28 South Corridor – Spooner Summit Mobility Hub/AIS Inspection Station



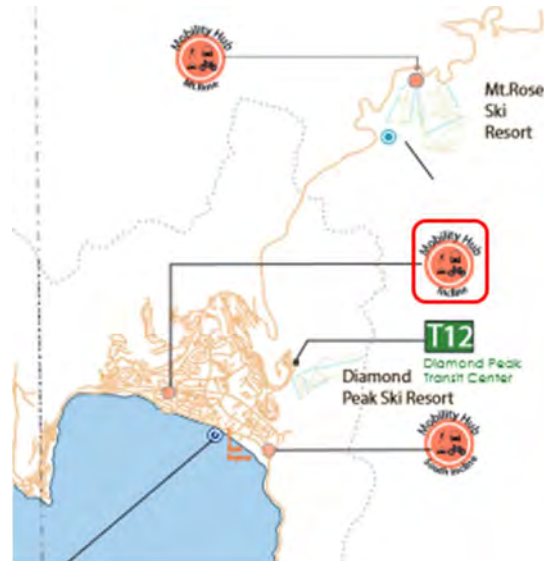
The project includes design and construction of a mobility hub with approximately 250 parking spaces, restroom, an Aquatic Invasive Species (AIS) inspection station, one-half mile of multi-use trail and a pedestrian crossing from the site to Spooner State Park.

The lead implementor for the Project is NDOT and the co-implementor for the Project is TTD. NDOT and TTD will each oversee the design of separate Project elements in parallel and in coordination with the Project partners. TTD staff and TTD’s consultant services are a sub-recipient to TRPA’s US Fish and Wildlife Service (USFWS) grant program.

TTD’s efforts will focus on the design and construction of the vertical elements of the project such as, but not limited to: hub facility, AIS Inspection Station, restroom, and all associated vertical work. NDOT will be responsible for all design and construction of civil-related work including, but not limited to: site work, paving, underground utilities, lighting, striping, signage, etc.

TTD expects to have a funding agreement in place with TRPA in December 2023. Planning and design will begin in early 2024 with anticipated construction in 2025.

- **Incline Village Mobility Hub Project** - Project Goal: To establish an appropriate site and amenities for a mobility hub in Incline Village as recommended in the Linking Tahoe Transit Management Plan, the SR28 Corridor Management Plan, and the Washoe County Tahoe Area Plan.



TTD is developing the site alternatives analysis for a mobility hub in Incline Village, Nevada. Community engagement is on-going and will continue until a preferred site is selected.

The planning and design principles for the hub will be based on input from TTD Staff, related transit agency stakeholders, relevant planning documents, industry white papers, and transit operating needs that serve the community and visitors of the area and provide connections to support transit partners. This effort aims to create a realistic project basis for future funding, environmental review, and design development that TTD may use to bring the project to fruition. Joint development opportunities may be considered, including mixed use, government use, housing, or other community needs dependent on site suitability. The hub should work with other multimodal facilities to serve the community, intercept travelers and reduce vehicle miles traveled, greenhouse gasses, congestion, and work seamlessly with solutions envisioned in the SR28 Corridor Management Plan, Regional Transportation Plan, and other relevant planning documents. Site assessment criteria shall be developed through review of existing plans, data to support user needs consistent with community plans, land use, and transit operating needs.

In 2021, the Board approved the purchase of 771 Southwood Boulevard (old elementary school (OES) site) under a protective acquisition provision that preserves the site for consideration, along with other possible sites that will be considered and screened for a future mobility hub project. The decision to acquire the property was not approving a mobility hub at the 771 Southwood Boulevard.

The site alternatives analysis, with a preferred site alternative, is anticipated to be completed by June 2024.

- **US50/South Shore Community Revitalization Project** – Project Goal: The US50 project aims to evolve Lake Tahoe’s transportation system and includes facilitating economic development through multi-modal improvements including: pedestrian and bike safety enhancements, wayfinding, parking management, expanded transit

options, and neighborhood and environmental improvements to address air and water quality and greenhouse gas reductions, consistent with the City of South Lake Tahoe and Douglas County Master Plans, Local Area Plans, and TRPA's Land Use Plan.



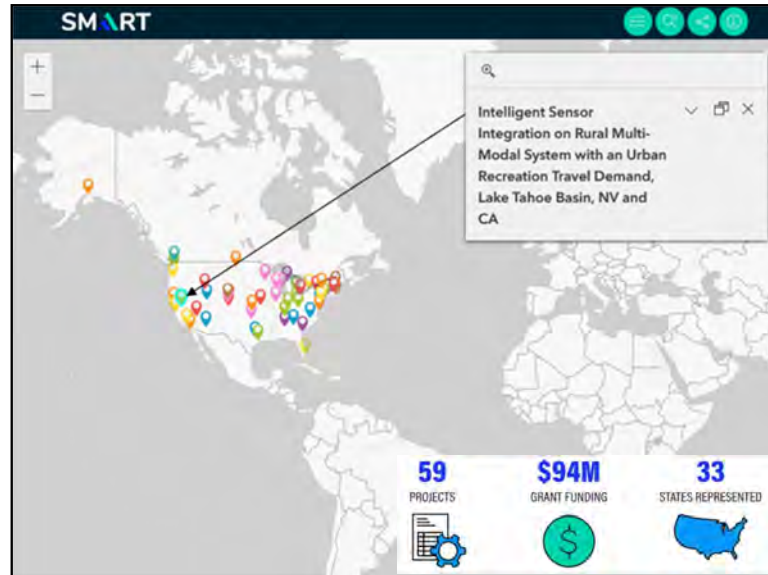
The US50 project (Alternative B), as approved, includes realignment of the one half-mile section of Highway 50 from Stateline Avenue in South Lake Tahoe to Lake Parkway to become a two-lane pedestrian and transit-oriented main street with expanded sidewalks, bike lanes, transportation services, and improved access to retail, dining, and entertainment. The project was permitted by TRPA in 2018 and received the NEPA record of decision in 2019. Support for the approved alignment has changed. TTD is working with the City of South Lake Tahoe, Douglas County, Caltrans, NDOT, and business owners on an implementation scenario that improves safety, pedestrian and bicycle access, transit, wayfinding and parking management, while leaving the highway in its current alignment. TTD estimates the PS&E development phase to be completed by end of FY25.

- **Multi-Jurisdictional Hazard Mitigation Plan** - Project Goal: To establish mitigation strategies to hazards and access funds available through Federal Emergency Management Agency (FEMA).



TTD and the Tahoe Resource Conservation District (TRCD), in coordination with regional partners, are developing a multi-jurisdictional Hazard Mitigation Plan. The purpose of this plan is to profile the natural and human-caused hazards in our area, determine the impacts of those hazards on our multi-modal transportation system and land conservation efforts, and develop strategies to mitigate future disasters. Once approved by FEMA and adopted by both agencies, TTD and TRCD will be eligible for certain types of federal funding to help create a more disaster resilient Lake Tahoe Basin. Because this plan is funded through the California Office of Emergency Services (CalOES), certain requirements in the plan will only address the California side of the Lake Tahoe Basin. It is our hope that future updates of the plan will include the Nevada side of our community. The final draft Plan has been submitted to CalOES in October 2023 and the final plan is expected to be completed and approved by FEMA by June 2024..

- **SMART Program Technology Planning – Stage 1** – Project Goal: Intelligent Transportation System (ITS) infrastructure and technology to reduce congestion and manage recreational travel demand.



TTD will be the lead for a USDOT SMART Program Stage 1 grant funded project that intends to build multi-jurisdictional buy-in on technology investments to support development of mode shift behavioral change and create a positive user experience through informed decision making of regional partners and stakeholders to facilitate regional planning, implementation, and operational improvements. The project will provide the planning, design, prototyping, and evaluation of a single cloud-based interface for pertinent transportation and traveler related data collection via roadway sensor infrastructure.

The system will ground truth the number of vehicles entering/exiting the basin, the speed, direction, duration, and pathway of vehicles while in the basin, the type or class of vehicle, identification and count of pedestrians/cyclists using the roadway, and other pertinent information required to make informed decisions and plan projects that will reduce congestion, vehicle miles traveled, greenhouse gas, and enhance transit and multi-modal use.

The SMART Stage 1 Project Plan developed by this process will provide for a future implementation of sensor-based infrastructure and associated data warehousing for aggregating, storing, analyzing data, and pushing information such as, but not limited to, counts, directional metrics, type/class metrics, real time sensor location video, real time sensor weather info, traffic signal status, traffic delays, road closures due to weather, emergency events, road construction events and delays, special events, transit movement and/or delays, ride sharing locations and availability, micro-transit locations and availability, parking and park and ride locations and availability to external agencies and users via phone, tablet, or Car2X.

The Stage 1 Project is a planning project only and will enable TTD to apply for USDOT SMART Program Stage II funding for implementation in the future. Only grantees of the Stage 1 program may apply for Stage II funding. The Stage 1 effort commenced in September 2023 with an RFP for consultant services and has a completion date of March 15, 2025.

- **Regional Revenue** – Project Goal: Find funding gap solutions to implement the Regional Transportation Plan Vision.

TRPA and TTD have worked through several processes to date to address a sustainable revenue source for the region to leverage state and federal funds, as well as available local and private sector funds. The Regional Transportation Plan has a substantial funding gap to achieve the plan's needs and the financial strategy has been largely discretionary based through competitive grant processes. Of the processes employed over the last six years, there has been the Bi-State Consultation on Transportation led by TRPA and TTD's One Tahoe effort, looking at regional revenue options. To date, neither have resulted in substantive revenue changes in meeting the goal, but the work still continues as does the need.

- **SR89 Fanny Bridge Community Revitalization Project** – Project Goals in addition to Community Revitalization: Improving pedestrian and cyclists' safety, providing two safety routes from the west shore, encouraging economic development, improving reliability and connectivity with the new transit center, and reducing traffic congestion to improve the transit travel times and user experiences.



TTD led the project planning and approval process which included securing the funding partnerships for the project. The project bundled three projects into one effort: the SR 89/Fanny Bridge Community Revitalization Plan, the Meeks Bay Trail, and Dollar Point Trail projects. Meeks Bay and Dollar Point Trails are complete. Construction was led by Federal Highway Administration, Office of Federal Lands, [Central Federal Lands Highway Division](#) (CFLHD). The Fanny Bridge project included the construction of a new quarter mile segment of SR89, with a new 153-foot bridge crossing the Truckee River and roundabouts on the south end of the realignment next to the Tahoe City Transit Center and the north end near the Caltrans Maintenance Station. Multi-modal improvements, such as new paved shared-use paths and bike lanes, were incorporated to enhance connectivity and safety for pedestrians and cyclists. All but the final roundabout, replacement of Fanny Bridge, and the local complete streets are completed. The balance is expected to be completed by FY25.

- **Cross Lake Passenger Ferry** – Project Goal: Reducing congestion and improving access to Tahoe recreation areas.



TTD will continue to explore a time-efficient, environmentally positive solution for decreasing private car use by using watercraft to cut commute time and attract visitors. This project is part of the agreement with TTD and TRPA and included in the RTP. TTD completed a Federal Transit Administration alternatives analysis that found a passenger ferry the best feasible regional connection service. Additional project planning work is on hold until project planning funds are acquired.

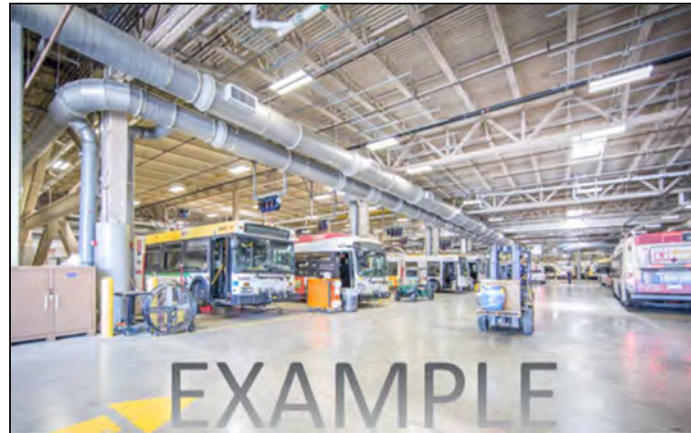
- **Clean Transit** – Project Goal: Providing clean and sustainable transportation solutions for the Lake Tahoe area.



TTD's clean transit initiative is focused on improving fleet reliability, reducing greenhouse gas emissions in the Lake Tahoe Basin, providing a clean and quiet solution for neighborhood transit and reducing operating costs, while helping TTD comply with the California Air Resources Board's Innovative Clean Transit Rule years before it is required to the extent practicable. In this effort, TTD introduced three Proterra electric buses to its fleet in FY23.

The Lake Tahoe Community College (LTCC) Mobility Hub project included two overhead, fast chargers to accommodate a 10-minute quick-charge for on-route Proterra buses. The facility also features one overnight, pedestal charger for the electric buses, along with passenger amenities, including heated ADA-accessible sidewalks, bicycle storage, and passenger notification screens. The project was developed through a strategic partnership with TTD, LTCC, and Liberty Utilities.

- **Maintenance and Administration Facility Master Plan**– Project Goal: To develop a scalable Bus Maintenance and Administration Facility to safely and efficiently serve the communities of Lake Tahoe and its gateway communities.



As TTD plans for the future, it is necessary to evaluate our current administration, operations, and maintenance facilities and to begin planning for service and fleet improvements, including electrification. A Master Plan will help guide TTD's decision-making concerning future transit facility and administrative needs. TTD's current operations and maintenance facility, located at 1669 Shop Street, is leased from the City of South Lake Tahoe. The facility is in a state of disrepair, lacks security and protected storage, and does not meet current maintenance capacity needs, let alone allow for needed expansion options due to the relatively small footprint of the property.

The Master Plan will review and analyze various sites and options that could be pursued for an operations and administrative facility, as well as provide TTD with cost estimates for each option and include a cost/benefit analysis for capital-intensive project recommendations to help guide future decision-making. Timelines for different options, including the development of a new co-located administration building, maintenance, and operations facility will be included in the Plan. The Master Plan will need to consider a modern state-of-the-art, grid resilient, climate-controlled bus and administrative facility; potential shared maintenance bays with Douglas County Fire Department, if applicable; public parking, as envisioned in the US50 East Corridor Plan currently being prepared by NDOT, if applicable; and ingress and egress to US50 for the sites considered. The Master Plan shall detail future steps to be undertaken to implement the recommendations it contains. Preliminary planning is underway and TTD is currently evaluating sites within and outside the basin for the project.

- **Zero Emission Bus Fleet Conversion Plan** – Project Goal: To provide TTD with the tools it needs to transition to a zero-emission bus fleet by 2040.

TTD assumes that the introduction of zero-emission buses (ZEB) will affect every aspect of operation, including planning, scheduling, and dispatching bus routes, operations and fleet maintenance, fleet size, funding ZEB procurements, staffing and training personnel, infrastructure needs, fuel/charging cost, regulatory compliance, and bus maintenance and management. The plan will provide TTD with the tools it needs to transition to a fleet by 2040 by developing a ZEB Rollout Plan.

The project consultants will perform the public outreach and the operational and financial analysis necessary to facilitate TTD's successful transition to a zero-emission bus fleet. The project development will include extensive public and stakeholder engagement and collaboration with Liberty, NV Energy, and agency partners across jurisdictional boundaries to create a ZEB conversion plan that is supported by the communities in TTD's service area and regional connectivity. The ZEB conversion plan aims to contribute to the sustainability of

the region by providing reliable and efficient transit service, and the environmental and health benefits of cleaner air and reduced GHG's.

TTD's Transit Operations Service



TTD has operated the South Shore's public transit system since 2010, after the former administrator declared bankruptcy and began the process of dissolution. This undertaking continues to be part of TTD's long-range plan to develop a workforce and grow needed transit services to provide a more reliable, coordinated transit system that is convenient and safe for residents, commuters, and visitors.

The current transit service offers fixed-route, commuter bus, and paratransit services 365 days a year. Commuter service connects South Shore to Carson City via the rural Carson Valley communities of Minden and Gardnerville. Micro-transit service at the south shore began in July of 2023 as mitigation for a redevelopment project, required of the visitor's authority who contracted with the South Shore Transportation Management Association to manage the operation. TTD began its update of the required Short Range Transit Plan (SRTP) with the goal of integrating micro-transit with its fixed route and paratransit service modeled after the north shore TART operation. Current discussions underway include shifting some California Transportation Development Act funds to an expansion of micro-transit service with the City of South Lake Tahoe. The SRTP process is scheduled to conclude in FY 24.

The East Shore Express (ESE) supplemental summer service provides a transit link between Incline Village and Sand Harbor State Park and is part of the full multi-modal solution for the corridor. Nevada State Parks requested TTD suspend the ESE service for the summer of 2020 to limit access to Sand Harbor and to help ensure social distancing during the pandemic. The service was expected to resume during the summer of 2021, but service was suspended again due to combination of the lingering pandemic concerns and a shortage of bus operators. In 2022, the service was reinstated with a limited schedule due to the ongoing bus operator shortage. In 2023, the ESE returned to regularly scheduled service levels.

The zero-fare transit program, which commenced April 12, 2020, continues throughout FY23. The program was initially established to assist the community during the pandemic and to enable passengers and operators to minimize COVID-19 risks by following the CDC social distancing guidelines. The program continues to effectively encourage ridership and speed operations.

In FY23, the region experienced an early winter with significant snowfall in the beginning of November. Heavy snow continued throughout the winter and the UC Berkeley Central Sierra Snow Lab labeled the season as the second snowiest ever recorded. Transit operations, as well as most other utilities, were greatly impacted by over 700 inches of snow.

Routes, and portions of routes (i.e., runs), were cancelled throughout FY23 due to the continuing bus operator shortage and record snowfall. Transit schedules were restructured to “right size” the system to the number of bus operators.

The current transit fleet consists of ten large heavy-duty buses; seven large medium-duty cutaways; and four medium and small light-duty cutaways. The current peak requirement of 14 vehicles occurs during the summer and winter seasons, with 12 vehicles being the peak requirement during the remainder of the year. TTD also has a fleet of seven support vehicles: three road supervision and operations vehicles, three maintenance trucks, and one maintenance tractor.

TTD operates from multiple facilities throughout the service area. These facilities are:

- An administrative office located at 128 Market Street, Suite 3F, Stateline, NV.
- The maintenance and operations facility consists of three adjacent buildings located at 1663, 1669, and 1679 Shop Street, South Lake Tahoe, CA.
- Two transit centers and one mobility hub:
 - Stateline Transit Center, 4114 Lake Tahoe Blvd., South Lake Tahoe, CA
 - South Y Transit Center, 1000 Emerald Bay Road, South Lake Tahoe, CA
 - Lake Tahoe Community College (LTCC) Mobility Hub, One College Drive, South Lake Tahoe, CA

TTD’s Parking System Operations



The Park Tahoe parking system is in its third year of operation at the East Tahoe trailhead. In addition to the four payment kiosks, a pay by text mobile payment option was launched July 2022.

Washoe County is responsible for this parking facility and will provide long-term maintenance and capital improvements. TTD is responsible for parking management, technology, and contracting/providing for enforcement. Parking revenues are collected by TTD and used to pay for operational costs, meter replacement, and administrative fees. Any additional revenue will be available to Washoe County or Nevada Division of State Parks for the long-term maintenance and capital improvements for the facility/corridor.

Parking Systems is a major fund for TTD and is classified as a business-type activity.

Organizational Structure

TTD’s governing body consists of 14 members. One member is appointed by each of the following: the Governors of California and Nevada, TRPA, the Boards of Supervisors of El

Dorado and Placer Counties, the City of South Lake Tahoe City Council, the Boards of County Commissioners of Douglas and Washoe Counties, the Carson City Board of Supervisors, the Truckee North Tahoe Transportation Management Association, and the South Shore Transportation Management Association. A member at large, representing a public or private transportation system operating in the region, is also appointed by a majority of the other voting Directors. Finally, the Director or their representative from both Caltrans and NDOT sit on the Board as non-voting members.

Economic Condition

The number of visitors to Tahoe ranges from 15 million people a year to, on the order of, 24 million per year, an urban visitation to a largely rural community with a mostly rural highway system. While TTD has been successful in leading legislative changes, resulting in the Tahoe region obtaining formula based federal funding for transit operations and capital projects, the total revenue needed to address urban transportation demands still needs to be established. Recruitment for a full workforce continues to remain a challenge. In FY23, TTD increased all represented staff (Bus Operators, Dispatchers, Maintenance and Facility Technicians) wages by 2%, with up to an additional 2% based on attendance and in accordance with the Collective Bargaining Agreement. The signing bonus program continued where new bus operators can receive up to \$3,000, which is paid out over three installments during their first year of employment. This had a short-term uptick in recruitment, but that vanished as the year played out. In part, a lack of affordable housing at the South Shore and elsewhere in the Basin means long commutes from remote communities over mountain passes beyond the Tahoe Basin. The resulting effect is workers often choose employment elsewhere, placing a strain on TTD's ability to maintain and expand transit services.

In FY23, TTD issued merit increases for all non-represented employees ranging between 3.2% and 4%, based on TTD's salary table. TTD contracted with Koff and Associates to conduct a classification and compensation study to look at current market standards. Based on the study and TTD's specific needs, the Board adopted a modified salary table for non-represented staff, whereby each step is a 4% increase up to the maximum step of 8 and an increase of 2.5% between grades (job classifications) and approved increases for represented staff between \$2 and \$6 per hour, all effective July 1, 2023 (FY24).

Tahoe affordability for our employees remains difficult. TTD as Management will continue to strategize what TTD can implement to help be the preferred employer in the Basin.

TTD has experienced challenges in the rising inflation and supply change shortages. The lack of replacement bus parts has resulted in buses being out of service for longer periods. Staff shortages have increased the need to contract with outside maintenance companies, which has also resulted in delays of fleet repairs causing TTD to suspend some routes. TTD has an aged fleet but has been successful in securing three FTA 5339 grants totaling \$8.6 million and is expecting delivery of four new buses in FY24 and eight new buses and four passenger vans in FY25.

So, from an economic condition perspective, TTD has on-going challenges. This is a similar story industry wide, nationwide.

Budget and Funding

TTD's budget is prepared according to Nevada state law on a fiscal year basis, beginning July 1 and ending June 30. The budget is adopted annually by TTD's Board of Directors, as statutorily required.

The TTD Board receives bi-monthly financial status reports that include an analysis of budgeted versus actual revenues and expenses on a year-to-date basis. TTD's Finance Committee reviews bi-monthly financial statements, discusses activities and any concerns, and determines whether or not to recommend acceptance of the financial statements to the full Board. Other financial presentations occur throughout the year to aid the Board in understanding financial challenges and granting opportunities.

TTD's funding can be broken down as follows:

- Governmental Fund Activities (General Fund and Capital Improvement Program Fund) In FY23, 89.9% of total governmental fund revenues were generated by federal funding, 0.6% from state funding, 2.9% from local contributions, 1.9% from administrative fees, 3.4% from Rental Car Mitigation Fees (RCMF), and 1.3% from Miscellaneous revenues.
- Business Type Activities (Transit Operations and Parking Systems) – In FY23, 42.2% of total business type revenues were generated by federal funding, 42.5% by state funding, 4.4% from local contributions, 3.6% from miscellaneous revenue and 7.3% from charges for services.

Long-Term Planning

The Transit Master Plan (TMP) is a detailed long-range, 20-year plan focused on the capital improvements and transit services needed to provide a robust transit network that will reduce seven million vehicle trips yearly/annually when fully implemented. The plan focuses first on developing a seamless transit system throughout the entire Basin—from the City of South Lake Tahoe and the US50 Corridor north to Truckee and the I-80 Corridor. The TMP then focuses on developing transit connectivity to the drive-up markets of northern California and Nevada so that visitors, commuters, and residents have the choice of traveling without their personal vehicles. The TMP was developed by TTD as an implementation plan, aligned with the Regional Transportation Plan adopted by TRPA in April 2017. The TMP was adopted in June 2017.

The second TTD effort on long-term implementation planning is the Linking Tahoe Corridor Connection Plan (LTCCP), which is based on the approach and success of TTD's SR28 Corridor Management Plan. The SR28 planning effort introduced the idea of seeking and developing more comprehensive corridor transportation solutions to address corridor needs. In doing so, it meant securing the agreement of thirteen affected management agencies and working with the public. With this model in mind, TTD took the same approach to the rest of the Basin to focus and accelerate the implementation of needed improvements. TTD organized the Basin into six corridor segments for use in the plan development. The LTCCP provides insight and direction for the next level of implementation development. It was adopted by the TTD Board in September 2017.

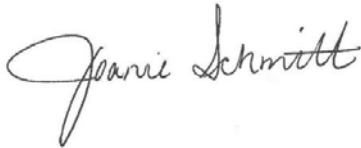
A third planning element for TTD is the Short-Range Transit Plan (SRTP), a detailed five-year plan which acknowledges that TTD must, first and foremost, establish a solid foundation upon which a great transit system can grow. This plan was developed by TTD as an implementation plan, or five-year installment plan, that aligns with the update of the Regional Transportation Plan, the TMP, and the LTCCP. Updates to the SRTP are underway and the Plan is expected to be adopted in FY24.

Acknowledgements

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedicated efforts of the entire financial department. I would like to especially thank Leslie Conard, Daniel May and Tiffany Harrison for their outstanding work in preparation for the audit. I also want to thank Carl Hasty, George Fink, Jim Marino and Judi Allen for their assistance with the preparation of this document. Their professionalism, dedication to excellence, and efficiency made this report possible.

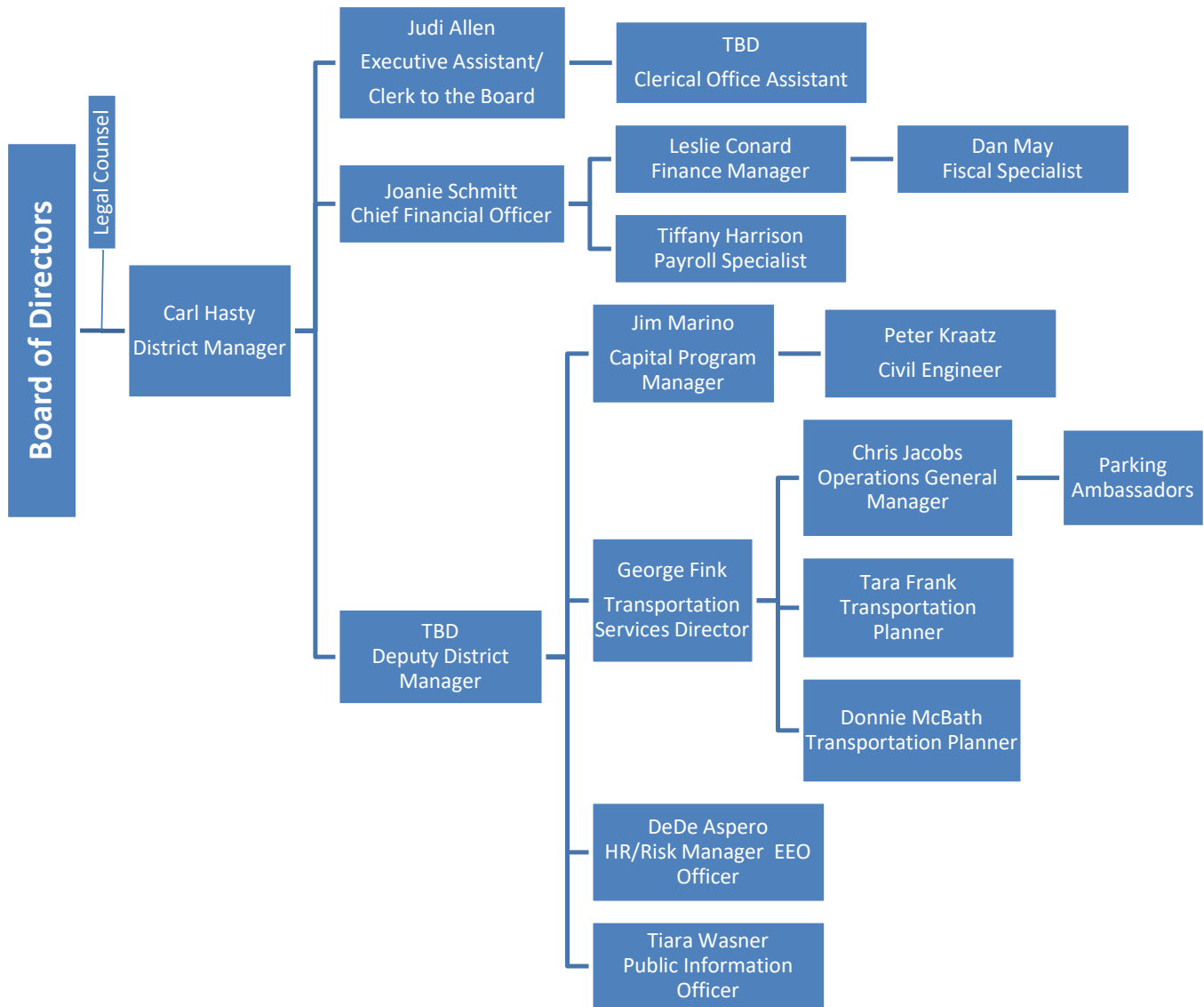
TTD also thanks the Board's Finance Committee for their continued support in planning and conducting the financial operations of TTD in a responsible manner. Additionally, appreciation is extended to Davis Farr, LLP for their guidance and professional assistance in the preparation of this report.

Respectfully submitted,

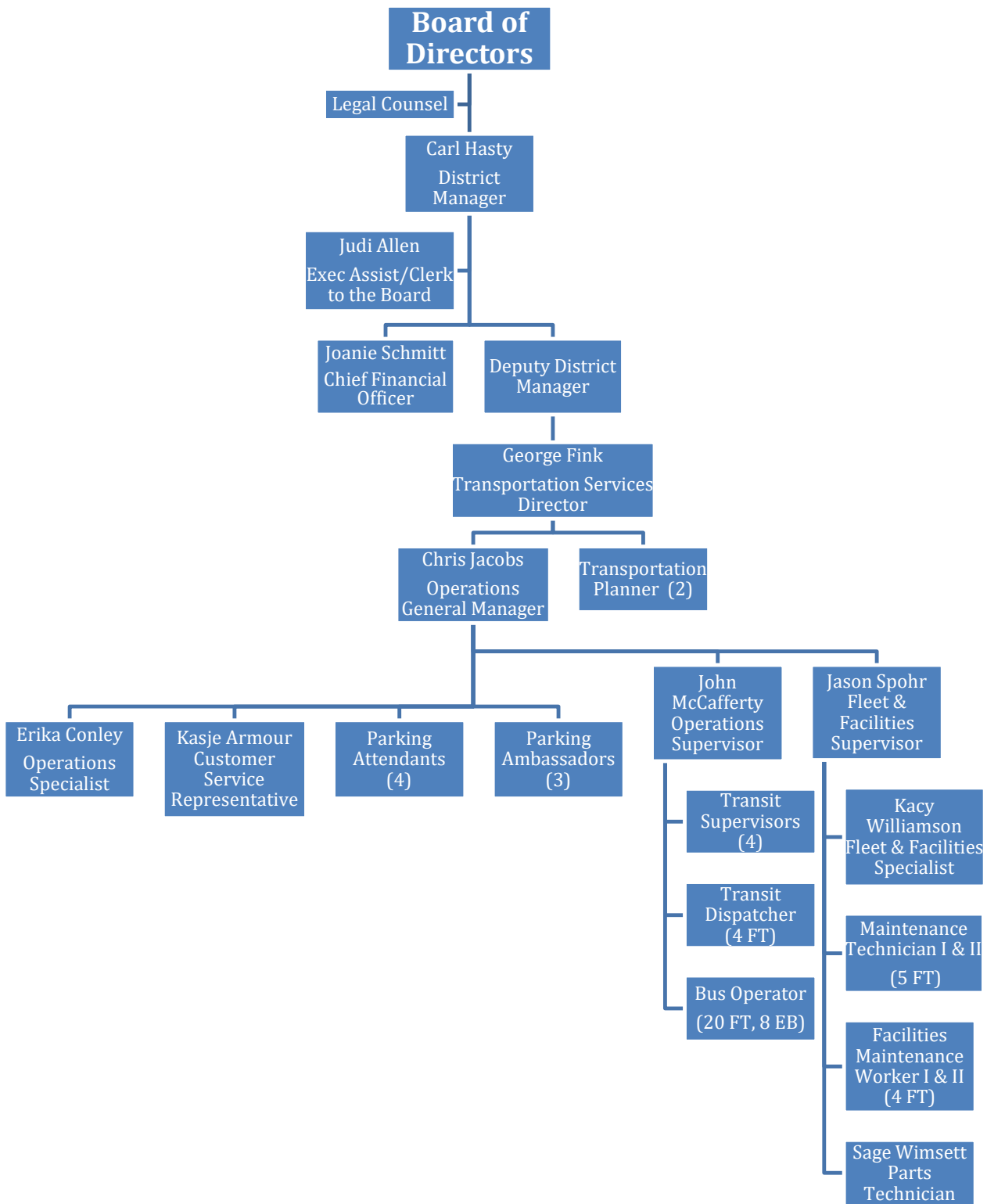
A handwritten signature in cursive script that reads "Joanie Schmitt". The signature is written in black ink and is positioned above the printed name and title.

Joanie Schmitt
Chief Financial Officer

*Tahoe Transportation District
Administrative Organization Chart*



Tahoe Transportation District
Transit Operations Organization Chart



Tahoe Transportation District

Board of Directors

Alexis Hill (Primary) & Mariluz Garcia (Alternate)
Chair, Washoe County

Lori Bagwell (Primary)
Carson City

Cody Bass (Primary) & John Friedrich (Alternate)
City of South Lake Tahoe

Brian Bigley (Primary) & Ryan Smith (Alternate)
Vice Chair, Member at Large, representing public and private transit services in the Basin

Andy Chapman (Primary)
Truckee-North Tahoe Transportation Management Association

Kyle Davis
Nevada Governor Appointee

Jessica Diss (Primary) & Vince Hoenigman (Alternate)
Tahoe Regional Planning Agency Appointee

Cindy Gustafson (Primary) & Stephanie Holloway (Alternate)
Placer County

Nick Speal
California Governor Appointee

Brooke Laine (Primary) & Wendy Thomas (Alternate)
El Dorado County

Wesley Rice (Primary) & Sharla Hales (Alternate)
Douglas County

Raymond Suarez (Primary) & Steve Teshara (Alternate)
South Shore Transportation Management Association

Susan Takhar
California Department of Transportation (Ex-Officio)

Sondra Rosenberg
Nevada Department of Transportation (Ex-Officio)

Finance Committee

Lori Bagwell
Chair, Carson City

Alexis Hill
Washoe County

Kyle Davis
Nevada Governor Appointee

Raymond Suarez
South Shore Transportation Mgt Assoc.

Tahoe Transportation District

Management Team

Carl Hasty
District Manager

Jim Marino
Capital Program Manager

Joanie Schmitt
Chief Financial Officer

Leslie Conard
Finance Manager

DeDe Aspero
Human Resources & Risk Manager

George Fink
Transportation Services Director

Chris Jacobs
Operations General Manager

Judi Allen
Executive Assistant / Clerk to the Board

Finance Team

Joanie Schmitt
Chief Financial Officer

Leslie Conard
Finance Manager

Tiffany Harrison
Payroll Specialist

Dan May
Fiscal Specialist



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Tahoe Transportation District
Nevada**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

A handwritten signature in black ink that reads "Christopher P. Morrill". The signature is written in a cursive, flowing style.

Executive Director/CEO

FINANCIAL SECTION



Davis Farr LLP
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
 Main: 949.474.2020 | Fax: 949.263.5520

Independent Auditor's Report

Board of Directors
 Tahoe Transportation District
 Stateline, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of and for the year June 30, 2023, and the related notes to the financial statements, which collectively comprise Tahoe Transportation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of June 30, 2023, and the respective changes in financial position and, where applicable, 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 (GAAS) 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 Tahoe Transportation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

During the year ended June 30, 2023, Tahoe Transportation District implemented Governmental Accounting Standards Board (GASB) Statement No. 96. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tahoe

Board of Directors
Tahoe Transportation District

Transportation District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tahoe Transportation District'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 Tahoe Transportation District'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 the *General Fund budgetary comparison schedule* 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

Board of Directors
Tahoe Transportation District

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 Tahoe Transportation District's basic financial statements. The *budgetary comparison schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *budgetary comparison schedules* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 *budgetary comparison schedules* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the *introductory section* and *statistical section* but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 on our consideration of Tahoe Transportation District'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 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 Tahoe Transportation District's internal control over financial reporting and compliance.



Irvine, California
November 17, 2023

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

The following Management's Discussion and Analysis (MD&A) of TTD's activities and financial performance provides the reader with an introduction and overview to the basic financial statements for the year ended June 30, 2023. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report, and with TTD's financial statements, which follow this discussion.

FINANCIAL HIGHLIGHTS

- **Net Position:** The total assets of TTD exceeded its total liabilities at the close of Fiscal Year 2022-2023 (FY23) by \$12,244,206 (net position). Of this amount, \$4,283,115 is unrestricted, \$1,458,391 is restricted for transit operations/capital and \$6,502,700 is net investment in capital assets.
- **Changes in Net Position:** TTD's total net position increased \$969,055 or 8.6% during the fiscal year, primarily due to purchasing two Proterra overhead chargers, a pedestal charger, final payment for three Proterra electric buses, a 2022 Davey Coach Turtle Top Cutaway, a 2022 Toyota Rav-4 service vehicle, and miscellaneous equipment in the business-type activities.
- **Governmental Funds:** On June 30, 2023, TTD's governmental funds reported combined ending fund balances of \$889,036, an increase of \$13,057 from prior year. Approximately 90.5% of the ending balance amount, or \$804,317 is available for spending at TTD's discretion (Unassigned fund balance).
- **Long-Term Liabilities:** TTD's total long-term debt increased by \$180,171 or 112% during the fiscal year. The liability arises from employees' accrued time off, estimation of insurance expenses on insurance claims incurred, but not settled as of June 30, 2023 and recording subscription liability per GASB 96. TTD does have a \$1,000,000 line of credit with Nevada State Bank, which is utilized throughout the year and the balance on June 30, 2023 was \$0.
- **General Fund:** On June 30, 2023, the unassigned fund balance of the General fund was \$804,317. This represents a decrease of \$4,269 or 0.5%, from prior year. Assigned funds increased by \$25,807 to \$72,413.
- **Proprietary Funds:** On June 30, 2023, the unrestricted fund balance of the proprietary funds was \$3,430,297. This represents an increase of \$531,406 or 18.3%, from prior year. The restricted fund balance decreased by \$448,716 to \$1,458,391 and will be used towards future transit operating, including planning and capital expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to TTD's basic financial statements for the fiscal year ended June 30, 2023. The basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements, along with supplementary information.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of TTD's finances on a full accrual basis in a manner similar to a private-sector business.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

The statement of net position presents the financial position of TTD, including its capital assets and long-term liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of TTD is improving or deteriorating.

The statement of changes in net position presents TTD's revenues and expenses for each of TTD's programs and explains in detail the change in net position for the year. The amounts in these statements are separated into Governmental Activities and Business-type Activities. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that may result in cash flows or expenses in future fiscal periods.

Governmental Activities are activities related to TTD's General Government and the Capital Improvement Program. TTD is principally supported by governmental revenues, including federal and state grants, along with private sector contributions.

Business-type Activities are activities related to TTD's enterprise fund for transit and parking system operations. Transit operations are principally supported by governmental revenues, including federal grants, local government sources, and TDA funding in California. Non-government sources include private sector contributions and farebox revenues collected from passengers, although TTD offered a zero-fare program in FY23. Parking system operations relied on revenues collected from the meters and non-compliance fees and were used for operational expenses, with excesses being saved mainly for capital improvements (repairs and maintenance) to the parking facility or other capital projects along the SR28 corridor.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. TTD, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As mentioned earlier, TTD utilizes two governmental funds, General and Capital Improvement Program, and two enterprise funds, Transit Operations and Parking System Operations.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements described above. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. This fund is reported using the *modified accrual* accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the TTD's general government operations. Governmental fund information is useful in evaluating the government's financial resources that can be spent in the near future to finance TTD's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of TTD's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Proprietary Funds consists of enterprise funds and internal service funds. TTD only uses enterprise funds, which are used to report on transit and parking system operations.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including budget comparison data for the General and Capital Improvement Program (CIP) funds. Other supplementary information has also been provided, including the comparison of the Transit Operations and Parking Systems budgets to actual expenses incurred.

Government-wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of a government's financial position. Table 1 provides a summary that compares TTD's net position at FY 23 and FY 22.

TABLE 1 - NET POSITION

Tahoe Transportation District						
Net Position						
June 30, 2023 and 2022						
	Governmental Activities		Business-type Activities		Total	
	FY2023	FY2022	FY2023	FY2022	FY2023	FY2022
Net Position - Governmental Activities						
Current and other Assets	\$ 1,336,836	\$ 1,114,834	\$ 5,472,172	\$ 5,395,172	\$ 6,809,008	\$ 6,510,006
Capital Assets, Net	0	0	6,589,294	5,628,928	6,589,294	5,628,928
Total Assets	\$ 1,336,836	\$ 1,114,834	\$ 12,061,466	\$ 11,024,100	\$ 13,398,302	\$ 12,138,934
Current Liabilities and Other	\$ 447,800	\$ 238,855	\$ 365,288	\$ 464,091	\$ 813,088	\$ 702,946
Long-term Liabilities						
Due within one year	\$ 9,054	\$ 8,938	\$ 134,510	\$ 24,363	\$ 143,564	\$ 33,301
Due beyond one year	27,164	26,816	170,280	100,720	197,444	127,536
Total Liabilities	\$ 484,018	\$ 274,609	\$ 670,078	\$ 589,174	\$ 1,154,096	\$ 863,783
Investment in Capital Assets	\$ -	\$ -	\$ 6,502,700	\$ 5,628,928	\$ 6,502,700	\$ 5,628,928
Restricted for Transit Operations						
and Capital Purchases			1,458,391	1,907,107	1,458,391	1,907,107
Unrestricted	852,818	840,225	3,430,297	2,898,891	4,283,115	3,739,116
Total Governmental Net Position	\$ 852,818	\$ 840,225	\$ 11,391,388	\$ 10,434,926	\$ 12,244,206	\$ 11,275,151

Current and Other Assets increased \$299,002 from the prior year. This was due primarily to TTD purchasing extended warranties on the Proterra buses, overhead chargers and the pedestal charger totaling \$256,800. The warranties were charged to the current asset "Prepays" in the transit fund and will be expensed in equal installments over five years.

Capital Assets increased \$960,366 arising in the business-type activities. In FY23, TTD's transit fund's capital assets increased with the purchase of two Proterra overhead chargers, a pedestal charger, final payment (20%) for three Proterra electric buses, one 2022 Davey Coach Turtle Top Cutaway, one 2022 Toyota Rav-4 service vehicle, and miscellaneous

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equipment. The additions totaled \$1,453,426, with reductions resulting from the disposal of four buses with a book value of \$0 and recording depreciation of \$582,324. In FY23, TTD implemented GASB 96 where multi-year subscriptions were recategorized to intangible assets and amortized over the life of the subscription. TTD's transit fund recorded \$163,048 in intangible assets and accumulated amortization of \$73,784.

Current Liabilities increased \$110,142 and can be mainly attributable to the CIP experiencing an increase in payables at year-end, while decreasing deferred revenue for advances on match towards capital grants.

Long-Term Liabilities increased \$180,171 and is attributable to increases in staff's unused accrued vacation at June 30, 2023; an increase of the estimate for possible expenses on insurance claims incurred, but not settled as of June 30, 2023; and subscription liability resulting from GASB 96 reporting requirements in the business-type activities.

Net Position increased \$969,055, or 8.6%, from the prior fiscal year, from \$11,275,151 at June 30, 2022 to \$12,244,206 at June 30, 2023.

The changes in net position could be referred to as the "bottom line" and result from the combination of revenues, expenses, and the release of assets from restrictions.

Table 2 provides a summary that compares TTD's change in net position at FY23 and FY22.

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TABLE 2 – CHANGES IN NET POSITION

Tahoe Transportation District Changes in Net Position June 30, 2023 and 2022						
	<i>Governmental Activity</i>		<i>Business-type Activity</i>		<i>Total</i>	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Revenues						
Charges for Services	\$ 46,650	\$ 44,133	\$ 487,916	\$ 441,316	\$ 534,566	\$ 485,449
Operating Grants & Contributions	-	-	5,975,390	7,390,381	5,975,390	7,390,381
Capital Grants & Contributions	2,288,907	4,689,716			2,288,907	4,689,716
Other Revenues	84,659	52,533	246,562	128,162	331,221	180,695
Fees	85,552	93,962			85,552	93,962
Total Revenues	\$ 2,505,768	\$ 4,880,344	\$ 6,709,868	\$ 7,959,859	\$ 9,215,636	\$ 12,840,203
Expenses						
Charges for Services	\$ -	\$ -	\$ 231,560	\$ 236,700	\$ 231,560	\$ 236,700
Operating Grants	-	-	7,188,794	6,899,218	7,188,794	6,899,218
Capital Grants	626,868	751,367			626,868	751,367
Other Expenses	199,359	176,944			199,359	176,944
Total Expenses	\$ 826,227	\$ 928,311	\$ 7,420,354	\$ 7,135,918	\$ 8,246,581	\$ 8,064,229
Net Revenues from Expenses	\$ 1,679,541	\$ 3,952,033	\$ (710,486)	\$ 823,941	\$ 969,055	\$ 4,775,974
Transfers						
Transfers In (Revenues)	\$ 79,982	\$ 315,206	\$ 1,742,149	\$ 4,255,441	\$ 1,822,131	\$ 4,570,647
Transfers Out (Expenses)	(1,746,930)	(4,260,019)	(75,201)	(310,628)	(1,822,131)	(4,570,647)
Total Transfers	\$ (1,666,948)	\$ (3,944,813)	\$ 1,666,948	\$ 3,944,813	\$ -	\$ -
Increase/(Decrease) in Net Position	\$ 12,593	\$ 7,220	\$ 956,462	\$ 4,768,754	\$ 969,055	\$ 4,775,974
Beginning Net Position	\$ 840,225	\$ 833,005	\$ 10,434,926	\$ 5,666,172	\$ 11,275,151	\$ 6,499,177
Ending Net Position	\$ 852,818	\$ 840,225	\$ 11,391,388	\$ 10,434,926	\$ 12,244,206	\$ 11,275,151

In FY23, TTD's revenues decreased by \$3,624,567, expenses increased by \$182,352, and the net position increased by \$969,055 from FY22.

Our analysis focuses on the changes to the net position of TTD's governmental and business-type activities for FY23 and FY22.

Governmental Activities

TTD's governmental activities net position increased \$12,593 from \$840,225 at June 30, 2022 to \$852,818 at June 30, 2023. This increase was primarily due to TTD's general fund receiving \$215,077 in rental car mitigation fees, administrative fees, and miscellaneous revenue including interest and contributions; while expending \$204,141, which included the required match for the CIP Surface Transportation Program grant funds for the Recreational Travel Management Project. The CIP fund increase of \$1,657 resulted from interest earned, net fees, on grant match advances.

TAHOE TRANSPORTATION DISTRICT
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Business-type Activities

TTD's business-type activities net position increased by \$956,462 from \$10,434,926 at June 30, 2022 to \$11,391,388 at June 30, 2023. This increase was primarily due to:

- the transfer of \$1,453,565 in capital assets and equipment from the CIP fund to the transit fund,
- the transfer from the CIP fund to the transit fund of \$288,584 in equipment valued under \$5,000 and not depreciated,
- the transfer of \$75,201 in TDA funds for grant matches from the transit fund to the CIP fund,
- receiving \$21,415 in charges for services for the sale of solar renewal energy certificates applied to transit farebox in the transit fund,
- receiving \$5,943,096 in operating grants and contributions, while expending \$7,188,794, including depreciation and amortization in the transit fund,
- receiving \$271,725 in unrestricted contributions, insurance claims (miscellaneous), interest and sale of fixed asset revenues in the transit fund, and
- Parking System revenue total of \$473,632, including interest while operating expenses totaled \$231,560.

Financial Analysis of Governmental Funds

As noted earlier, TTD uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of TTD's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing TTD's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of TTD's net resources available for spending at the end of the fiscal year.

In conformity with GASB Statement 34, TTD classifies governmental funds as major and non-major funds. Major funds are defined as funds that have either assets, liabilities, deferred outflows of resources, deferred inflows of resources, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The General fund is always considered a major fund. For FY23, there are two major funds in the Governmental Funds category for TTD, the General fund and the CIP fund. TTD did not have a non-major fund. The tables below present a comparison of the fund balance of each of these two funds between FY23 and FY22, as well as a consolidated comparison for the same time period.

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TABLE 3– GOVERNMENTAL FUNDS

Tahoe Transportation District
Governmental Funds
Summary Statement of Revenues, Expenditures and Changes in Fund Balances
June 30, 2023 and 2022

	General Fund			CIP Fund			Total Governmental Funds		
	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)
Governmental Funds									
Total Revenues	\$ 215,077	\$ 188,724	\$ 26,353	\$ 2,290,691	\$ 4,691,620	\$(2,400,929)	\$ 2,505,768	\$ 4,880,344	\$(2,374,576)
Total Expenditures	198,896	182,606	16,290	2,080,432	4,596,501	(2,516,069)	2,279,328	4,779,107	(2,499,779)
Excess (deficiency) of revenues over (under) expenditures	16,181	6,118	10,063	210,259	95,119	115,140	226,440	101,237	125,203
Other Funding Sources	(4,781)	(4,578)	(203)	(208,602)	(95,101)	(113,501)	(213,383)	(99,679)	(113,704)
Change in fund balance	11,400	1,540	9,860	1,657	18	1,639	13,057	1,558	11,499
Fund balance at beginning of year	874,343	872,803	1,540	1,636	1,618	18	875,979	874,421	1,558
Fund balance at end of year	\$ 885,743	\$ 874,343	\$ 11,400	\$ 3,293	\$ 1,636	\$ 1,657	\$ 889,036	\$ 875,979	\$ 13,057

TABLE 4– GOVERNMENTAL FUNDS BALANCE

Tahoe Transportation District
Governmental Funds
Fund Balance
June 30, 2023

	General Fund			CIP Fund			Total Governmental Funds		
	FY 2023	FY 2022	Increase / (Decrease)	FY 2023	FY 2022	Increase / (Decrease)	FY 2023	FY 2022	Increase / (Decrease)
Governmental Funds									
Nonspendable	\$ 12,306	\$ 20,757	\$ (8,451)	\$ -	\$ 30	\$ (30)	\$ 12,306	\$ 20,787	\$ (8,481)
Assigned to									
District Manager severance package per employment contract/Future project expenses	69,120	45,000	24,120	3,293	1,606	1,687	72,413	46,606	25,807
Unassigned	804,317	808,586	(4,269)			-	804,317	808,586	(4,269)
Total Fund Balances	\$ 885,743	\$ 874,343	\$ 11,400	\$ 3,293	\$ 1,636	\$ 1,657	\$ 889,036	\$ 875,979	\$ 13,057

In FY23, TTD’s governmental funds did not have a designated funding source. The General fund relies heavily on contributions received from outside parties; fees collected from the Rental Car Mitigation Program, which is a daily fee placed on rental cars rented within the Tahoe Basin; and Administrative Fees, including 10% of all meter and non-compliance revenue from the Parking System program.

The CIP fund relies heavily on capital grant funds, along with local and state contributions that are project specific. The CIP fund decreased by 51.2% in revenues and 54.7% in expenditures (reimbursement programs). Some funding sources continued from FY22 (and earlier) into FY23, new funding sources were awarded, while others were completed and closed out. A brief recap of projects and costs incurred is as follows:

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- The US50/South Shore Community Revitalization Project continued with efforts to develop final design, public outreach, and right of way activities. Project costs totaled \$108,494.
- Recreation Travel Management Project Phase II continued in FY23. The program scope is the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Project costs totaled \$22,870.
- The Tahoe Basin Multi-Jurisdictional Hazard Mitigation Plan Project continued during FY23. The plan will assess the natural, technological, and human-caused risks to regional infrastructure and reduce the potential impact of the hazards by creating mitigation strategies in order to create a safer, more resilient community. Total costs incurred \$73,406
- The Incline Village Mobility Hub Project Concept and Site Assessment project will determine a suitable site for a mobility hub and has incurred \$125,057 in FY23.
- Maintenance and Administration Facility Master Plan and feasibility study that will include the development of final site evaluation criteria began in FY23. Costs totaled \$49,725.
- TTD's Zero Emission Conversion project will develop a zero emission bus fleet conversion plan for TTD in order to facilitate the 100% conversion of TTD's current fleet of internal combustion vehicles to zero emission buses by 2040. Costs incurred during FY23 totaled \$1,142.
- SR28 Tahoe East Shore Trailhead Parking Improvements which includes an additional 30 plus parking spaces, a connecting pedestrian path, signage and water quality improvements. Costs incurred during FY23 totaled \$10,898.
- SR28 Central Corridor Chimney Beach to Secret Harbor project includes preliminary engineering for parking, transit, trail and safety improvements. Costs incurred during FY23 totaled \$23,813.
- Purchases of transit assets and equipment including two overhead chargers, one pedestal charger, final payments (20%) on three Proterra electric buses, one 2022 Davey Coach Turtle Top cutaway bus, one 2022 Toyota Rav-4 service vehicle, Proterra warranties and various equipment including one pressure washer, one Proterra diagnostic tool, a evaporative cooler, security cameras, 35 PV stops (security lighting and signage at bus stops), five *automated external defibrillators and miscellaneous parts*. Costs totaled \$1,742,149, net equipment that was transferred to the transit fund's equipment under \$5,000 of \$288,584.
- Professional services used for transit operation projects that were not transferred to the transit fund totaled \$211,367 and were mainly comprised of labor on the inspections and installation of the Proterra chargers.
- TTD received four 2007 El Dorado buses from Paratransit Inc. which have no existing federal life and are valued at \$0. TTD had previously been renting the buses for \$1 each per month.

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TTD's governmental funds combined fund balance increased \$13,057 or 1.49% from the prior year. Approximately 90.5% or \$804,317 is unassigned and available to meet TTD's ongoing obligations.

The General fund is the chief operating fund for TTD. As a measure of the General fund's liquidity, it may be useful to compare the General fund's unassigned fund balance of \$804,317 to the total fund expenditures of \$198,896, which represents 404.3% of the General fund expenditures.

The fund balance in the General fund increased \$11,400 from the prior year. This increase was due to the General fund receiving \$215,077 in revenues, less \$4,781 in match required for CIP grants in 'Other Funding Sources,' while expending \$198,896 net of inter-fund reimbursements.

Governmental Fund Budgets

TABLE 5 – GOVERNMENTAL BUDGET VS ACTUAL

Tahoe Transportation District
General Fund
Summary Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

<i>General Fund</i>				
	Original Budget	Final Budget	Actual	Variance
Governmental Funds				
Total Revenues	\$ 197,600	\$ 220,847	\$ 215,077	\$ (5,770)
Total Expenditures	317,626	263,209	198,896	64,313
Excess (deficiency) of revenues over (under) expenditures	(120,026)	(42,362)	16,181	58,543
Other Funding Sources	(5,297)	(5,297)	(4,781)	516
Change in fund balance	(125,323)	(47,659)	11,400	59,059
Fund balance at beginning of year	874,343	874,343	874,343	0
Fund balance at end of year	\$ 749,020	\$ 826,684	\$ 885,743	\$ 59,059

The General fund experienced decreases in revenues and decreases in expenditures from what was budgeted for FY23:

- Actual revenues came in lower than projected by \$5,770 and resulted primarily from Rental Car Mitigation Fees being lower than estimated.
- Actual expenditures came in lower than projected by \$64,313 and are mainly attributable to costs being budgeted for higher personnel costs and lower inter-fund reimbursements.

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The detailed General fund comparison schedules can be found in the required supplementary information immediately following the notes to the basic financial statements in this report.

Proprietary Funds

TTD's Proprietary funds are comprised of two enterprise funds - the Transit Operations Fund and Parking System Operations Fund.

Transit operations are funded with federal grants (45.4%), state grants (45.7%) local contributions (4.8%), services (0.3%), and miscellaneous revenue, including interest (3.8%). The grants are based on reimbursement of operational expenditures.

Parking System revenues are generated from parking meters and non-compliance fees (98.5%) and interest earned (1.5%). TTD serves as the administrator of this program and is compensated for its efforts, along with receiving an administrative fee of 10% of all revenues collected. Any revenues not used for the operations may be requested by other jurisdictions for capital projects or repairs and maintenance on existing projects along State Route 28.

The detailed transit operations and parking system funds comparison schedules can be found in the supplementary information immediately following the notes to the basic financial statements in this report.

The tables below present a comparison of the proprietary funds between FY23 and FY22.

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June 30, 2023

TABLE 6 – PROPRIETARY FUNDS

**Tahoe Transportation District
Proprietary Funds
Summary Statement of Revenues, Expenditures and Changes in Net Position
June 30, 2023 and 2022**

Proprietary Funds	Transit Fund			Parking Systems Fund			Total Proprietary Funds		
	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)
Total Operating Revenues	\$ 21,415	\$ -	21,415	\$ 466,501	\$ 441,316	25,185	\$ 487,916	\$ 441,316	46,600
Total Operating Expenditures	7,188,794	6,899,218	289,576	231,560	236,700	(5,140)	7,420,354	7,135,918	284,436
Operating Income (Loss)	(7,167,379)	(6,899,218)	(268,161)	234,941	204,616	30,325	(6,932,438)	(6,694,602)	(237,836)
Total Nonoperating Revenues (Expenditures)	6,214,821	7,518,506	(1,303,685)	7,131	37	7,094	6,221,952	7,518,543	(1,296,591)
Income (Loss) before Capital Contributions and Transfers	(952,558)	619,288	(1,571,846)	242,072	204,653	37,419	(710,486)	823,941	(1,534,427)
Total Capital Contributions	1,453,565	3,845,134	(2,391,569)	0	0	0	1,453,565	3,845,134	(2,391,569)
Total Transfers	213,383	99,679	113,704	0	0	0	213,383	99,679	113,704
Change in Net Position	714,390	4,564,101	(3,849,711)	242,072	204,653	37,419	956,462	4,768,754	(3,812,292)
Net Position at beginning of year net GASB 96 Adjustment	9,967,543	5,403,442	4,564,101	467,383	262,730	204,653	10,434,926	5,666,172	4,768,754
Net Position at end of year	<u>\$10,681,933</u>	<u>\$9,967,543</u>	<u>\$ 714,390</u>	<u>\$ 709,455</u>	<u>\$ 467,383</u>	<u>\$ 242,072</u>	<u>\$ 11,391,388</u>	<u>\$10,434,926</u>	<u>\$ 956,462</u>

**Tahoe Transportation District
Proprietary Funds
Net Position
June 30, 2023 and 2022**

Proprietary Funds	Transit Fund			Parking Systems Fund			Total Fund		
	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)	FY2023	FY2022	Increase / (Decrease)
Net Position									
Net investment in capital assets	6,502,700	5,628,928	873,772	0	0	0	6,502,700	5,628,928	873,772
Restricted for transit operations incl capital	1,458,391	1,907,107	(448,716)			-	1,458,391	1,907,107	(448,716)
Unrestricted	2,720,842	2,431,508	289,334	709,455	467,383	242,072	3,430,297	2,898,891	531,406
Total Net Position	<u>\$10,681,933</u>	<u>\$9,967,543</u>	<u>\$ 714,390</u>	<u>\$ 709,455</u>	<u>\$ 467,383</u>	<u>\$ 242,072</u>	<u>\$ 11,391,388</u>	<u>\$10,434,926</u>	<u>\$ 956,462</u>

Transit Operations Fund

As mentioned earlier, the net position of the transit fund at the end of the year amounted to \$10,681,933, an increase (change in net position) of \$714,390. Total program costs can be summarized as follows:

- Basic Operations, including Fixed Route and Commuter Bus totaled \$5,557,847.
- Paratransit, including ADA plus, totaled \$1,630,947.

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The governmental activities contributed \$1,666,948 in transfers and capital contributions for the following:

- Two Proterra overhead chargers totaling \$604,650.
- One Proterra pedestal charger totaling \$52,744.
- Proterra extended warranties on buses and chargers totaling \$256,800.
- Final payment (20%) on three Proterra buses totaling \$472,440. Previous payments of \$2,263,452 made in FY22 brought the total purchase to \$2,735,892.
- 2022 Davey Coach Turtle Top cutaway bus costing \$283,065.
- 2022 Toyota Rav-4 service vehicle costing \$30,540.
- Five AED's totaling \$8,523.
- One evaporative cooler totaling \$4,057.
- Proterra diagnostic tool totaling \$5,000.
- Security cameras totaling \$1,257.
- One pressure washer totaling \$5,126.
- Thirty-five PV stops (security lighting and signage at bus shelters) totaling \$11,762.
- Miscellaneous bus parts totaling \$6,185.
- TDA funds from the transit fund, totaling \$75,201, were utilized as grant match and netted with the capital outlay/transfers.

Parking System Operations Fund

The net position of the parking system fund at the end of the year amounted to \$709,455, an increase (change in net position) of \$242,072. Parking meter revenue totaled \$424,316, while non-compliance fee revenue totaled \$42,185. Interest earned totaled \$7,131. The fund incurred \$231,560 in services and supplies expenses.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Capital Assets

Table 7 shows FY23 Capital Asset balances compared to FY22.

TABLE 7 – CAPITAL ASSETS

Tahoe Transportation District Capital Assets (Net of Depreciation) June 30, 2022 and 2021						
	<i>Governmental Activity</i>		<i>Business-type Activity</i>		<i>Total</i>	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Capital Assets						
Capital Assets, not depreciated						
Land	\$ -	\$ -	\$ 2,350,000	\$2,350,000	\$ 2,350,000	\$ 2,350,000
Work In Progress	0	0	0	1,791,012	0	1,791,012
Capital Assets being amortized						
Intangible Assets - Subscriptions, net	0	0	89,264	0	89,264	0
Capital Assets being depreciated						
Transit Equip incl buses, shelters, net	0	0	4,150,030	1,487,916	4,150,030	1,487,916
Total govt activity capital assets, net depreciation and amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,589,294</u>	<u>\$5,628,928</u>	<u>\$ 6,589,294</u>	<u>\$ 5,628,928</u>
Federalized/State portion of TTD Assets	\$ -		\$ 6,189,646			

Overall, TTD's capital assets increased \$960,366 or 17.1% from \$5,628,928 on June 30, 2022 to \$6,589,294 on June 30, 2023. The increase consists of the following:

- Shifting FY22 installment payments of \$1,791,012 on the Proterra buses from Work In Progress (WIP) to Capital Assets being depreciated.
- In FY23, TTD implemented GASB 96, which is a statement by the Governmental Accounting Standards Board (GASB) that provides guidance on accounting and financial reporting best practices for subscription-based information technology arrangements. Multi-year subscriptions can now be found under "Intangible Assets" and total \$89,264 net amortization.
- Increases of \$2,662,114 in Capital Assets being depreciated are in part to the WIP transfer mentioned above, along with assets transferred from the CIP fund mentioned throughout this report.

The federalized/state portion of TTD's fleet totals \$6,189,646. Per FTA OMB Circular C-5010.1E, any disposition of rolling stock before the end of its service life requires prior FTA approval. FTA is entitled to its share of the remaining Federal interest. The Federal interest is determined by calculating the fair market value of the property immediately before the property is being removed from service before the end of its useful life. The Federal interest and the return to FTA is the greater of FTA's share of the unamortized value of the remaining service of life per unit, based on straight line depreciation of the original purchase price, or the Federal share of the sales price. Please see Note 3 of the Notes to Basic Financial Statement.

TAHOE TRANSPORTATION DISTRICT
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Long-term Liabilities

TTD's long-term liabilities due beyond one year increased \$69,908 or 54.81% from \$127,536 on June 30, 2022 to \$197,444 on June 30, 2023. The increase is primarily due to possible future insurance claims increasing by \$62,010, subscriptions payable of \$6,633, and an increase of \$1,265 in employees accrued time off at June 30, 2023. For more information, please see Note 4 of the Notes.

TTD renewed the \$1,000,000 line of credit with Nevada State Bank in FY23. The balance due on June 30, 2023 was \$0. Please see Note 6 of the Notes.

TTD does not participate in either Nevada or California's pension plan programs. Rather, TTD pays 8% on gross wages to a Social Security Replacement Plan and an additional 4% to a 401(a) retirement plan for all non-represented employees. TTD matches 50% of the represented employees' elective contributions up to 3% in a 457(b) plan. All benefits are paid on the day payroll is issued. This plan is administered by Nationwide Mutual Insurance Company.

Factors Bearing on TTD's Future

The key assumptions in the revenue and expenditure forecast for upcoming fiscal years are:

1. TTD was included in the State of Nevada's FY24 biennial budget for \$330,000 in FY24 and \$343,200 in FY25 for the General Fund.
2. TTD received confirmation that Placer County, Washoe County, Douglas County, Carson City and El Dorado County will support TTD's overall transportation regional program by pledging a total of \$175,000 towards the General Fund.
3. TTD Board gave approval to hire a Deputy District Manager in FY24. TTD will be utilizing Washoe County's advance of \$15,100 for recruitment and partial funding of this position.
4. TTD was awarded \$5.1 million in an FTA 5307 CARES grant, which is being used for transit operations in FY21 through FY24. Balance remaining on June 30, 2023: \$112,865.
5. TTD was awarded \$797,953 in an FTA 5307 American Rescue Plan grant, which were used for transit operations in FY23 and FY24. Balance as of June 30, 2023: \$112,501.
6. TTD was awarded \$265,984 in an FTA 5307 American Rescue Plan grant, which will be used for preventative maintenance/transit capital expenditures in FY24. Balance remaining on June 30, 2023: \$265,984.
7. TTD was awarded \$4.3 million in FTA 5307 grants resulting from Fixing America's Surface Transportation Act "FAST Act" for urban transit operations, forecasted to be used by FY26.
 - i. \$1.7 million from FFY23
 - ii. \$1.6 million from FFY22
 - iii. \$1.3 million from FFY21
 - iv. \$1.4 million from FFY20

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8. TTD was awarded \$2 million in FTA 5307 grants resulting from FAST Act for preventive maintenance/transit capital expenditures through FY26.
 - i. \$575 thousand from FFY23
 - ii. \$543 thousand from FFY22
 - iii. \$448 thousand from FFY21
 - iv. \$472 thousand from FFY20

9. TTD was awarded an NDOT FTA 5311 grant totaling \$3.6 million that was used in FY22 and through the first quarter of FY24 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$1.4 million provided by TDA funding. Balance remaining on June 30, 2023: \$1,585,453. Staff anticipates spending \$300,000 in FY24.

10. TTD was awarded an NDOT FTA 5311 grant totaling \$1.6 million to be used in FY24 and through the first quarter of FY25 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$596 thousand will be provided by TDA funding. Balance remaining on June 30, 2023: \$1.6 million.

11. TTD was awarded and has remaining balances of \$832 thousand in FTA 5339 UZA grants resulting from the FAST Act for capital expenses, mainly for the electrification of fleet and facilities, forecasted to be used in FY24 through FY26. Balances remaining at June 30, 2023:
 - i. \$187 thousand from FFY23
 - ii. \$162 thousand from FFY22
 - iii. \$149 thousand from FFY21
 - iv. \$108 thousand from FFY20
 - v. \$186 thousand from FFY19
 - vi. \$16 thousand from FFY18
 - vii. \$24 thousand from FFY17

12. TTD is expected to receive California TDA funding totaling \$2.2 million for FY24 transit operations, planning and capital expenditures. TTD may amend the FY24 application if a revenue sharing agreement to support additional microtransit services within the California portion of the South Shore is agreed upon. This possibility will be discussed at an upcoming TTD Board meeting as part of the public input process prior to a formal decision for the SRTP.

13. TTD was successful in programming \$2 million in FTA 5307 CMAQ funding through TRPA for transit operations, including the Free Fare program.

14. TTD was successful in obtaining one low emission – no emission competitive grant totaling \$3.4 million for the purchase of four low-no (hybrid) buses. The project is expected to be completed in FY25.

15. TTD has been awarded \$162 thousand in FTA 5310 funds having the following balances as of June 30, 2023;
 - i. \$64 thousand FFY23
 - ii. \$63 thousand FFY21
 - iii. \$35 thousand FFY19

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

16. TTD received a \$300,000 grant from El Dorado County to be applied towards transit operation of the ADA plus routes in El Dorado County. Remaining balance as of June 30, 2023: \$38,589.
17. TTD was awarded a STBG grant through NDOT in the amount of \$202 thousand, which will be matched with \$11 thousand of TDA funds for the Incline Village Mobility Hub Project Concept and Site Assessment. Balance remaining on June 30, 2023: \$79,788.
18. TTD was awarded a STBG grant through NDOT in the amount of \$678,300, which will be matched with \$35,666 from Douglas County Mitigation funds for the Maintenance and Administration Facility Plan and Feasibility Study. Balance remaining on June 30, 2023: \$631,067
19. TTD will make a determination on using the remaining balance of \$74,281 from an FTA 5339 grant for the Incline Village Mobility Hub, once a site is determined through the site assessment process.
20. TTD received two NDOT FTA 5339 grants in the amount of \$1,870,000 for the purchase of four buses and matched with \$330,000 of TDA funds. The buses were delivered in October 2023.
21. TTD received an NDOT FTA 5339 grant in the amount of \$2,886,600 for four diesel buses, four passenger vans, one service vehicle, transit stop improvements, along with various equipment. The grant will be matched using \$400,000 in FY22 TDA funds that were originally targeted for the Phoenix bus purchases, that were cancelled in FY23. An additional \$176,110 of FY24 TDA funds have been reserved to complete the project.
22. TTD was awarded a STBG grant, through NDOT, in the amount of \$2.4 million for the SR28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail and Safety Improvements. Balance remaining on June 30, 2023: \$2,332,033.
23. TTD was awarded a NDOT Transportation Alternatives Program grant of \$1.2 million and a NDOT Highway Improvement Program grant in the amount of \$251 thousand for SR28 North Parking, Sidewalk and Water Quality Improvements. Balance remaining on June 30, 2023: \$1,165,873.
24. TTD was awarded a California Office of Emergency Services grant totaling \$131 thousand and matched with a completed Climate Study report compiled by the California Tahoe Conservancy for a multi-jurisdictional hazard mitigation plan. Balance remaining on June 30, 2023: \$72,981.
25. TTD was awarded a Caltrans Sustainable Communities Grant for a Zero Emission Bus Fleet Conversion Plan in the amount of \$310 thousand matched with \$40,099 in TDA funds. Balance remaining on June 30, 2023: \$308,488.
26. TTD has an agreement with Washoe County for \$1.4 million in Washoe County bond funds, mainly for the North Demonstration Bikeway Project. The majority of the funds were used for the bikeway construction in FY19. The remaining balance of \$355,990 will be used as match for the SR28 North Parking project in FY23 through FY26.

**TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

27. Multi-year California and Nevada STBG Program funds were programmed through TRPA for the US50/South Shore Community Revitalization Project. California programming awards include FY16 funds of \$1.5 million and FY17 funds of \$1.1 million. Nevada programming awards include FY16 funds of \$677 thousand, FY17 funds of \$707 thousand, FY18 funds of \$736 thousand, FY19 funds of \$549 thousand and FY25 and FY26 funds of \$3 million. These funds are intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$1,895,685.
28. TTD was awarded Caltrans Highway Infrastructure Program funds programmed through TRPA, for the US50/South Shore Community Revitalization Project in the amount of \$562 thousand. Balance remaining on June 30, 2023: \$470,655.
29. TTD has \$1,041,000 of CMAQ grant funds programmed through the TRPA for FY20 through FY21 for the US50/South Shore Community Revitalization Project intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$526,194.
30. TTD received \$234,650 of NDOT STBG funds to continue the work to address the Tahoe Basin's lack of regional funding for projects and transit, improve local revenues for transportation, and address funding sources for the TTD's General fund. TTD has been programmed multi-year STBG funds through both California and Nevada for the Recreation Travel Management Project to work on the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Match of \$12,350 will be provided by the General fund. Balance remaining on June 30, 2023: \$162,957.
31. TTD was successful in obtaining a Strengthening Mobility And Revolutionizing Transportation (SMART) grant from FHWA. Total award \$1,049,000. No match is required and estimated to begin in FY24 and completed in FY25.
32. TTD is establishing a cooperative agreement totaling \$187,980 with TRPA for the planning and engineering of the vertical construction elements for the proposed SR28 Spooner Summit Mobility Hub/AIS Inspection Station. Work to begin in FY24 and completed in FY25.
33. TTD will continue on the Tahoe corridor implementation planning, including the short and long-range inter/intra-regional transit system planning efforts in FY24.
34. Public Outreach campaigns for the individual projects identified in the Capital Improvement Program and for the overall program will continue.
35. The collection of Rental Car Mitigation Fees will continue and there may be a slight rate increase, as detailed in TRPA's Code of Ordinances Chapter 65.4.
36. TTD extended the \$1 million line of credit with Nevada State Bank for another year.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

37. TTD is pursuing STBG funds to support the implementation of a Corridor Coordinator position, beginning with the Nevada SR 28 corridor to provide liaison and oversight support to the many project and management activities related to the transportation improvements and operations amongst many partners and the public. Use of the funds is considered a planning function.

Requests for Information

This financial report provides a general overview of Tahoe Transportation District's finances for those interested. For questions regarding the information provided in this report or requests for additional financial information, please contact Joanie Schmitt, CFO at P.O. Box 499, Zephyr Cove, Nevada 89448 or jschmitt@tahoetransportation.org.

FINANCIAL STATEMENTS

TAHOE TRANSPORTATION DISTRICT

Statement of Net Position

June 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and investments (note 2)	\$ 937,370	3,856,914	4,794,284
Accounts receivable	-	14,973	14,973
Due from other governments	387,160	900,418	1,287,578
Prepays and deposits	12,306	321,188	333,494
Inventory	-	378,679	378,679
Capital assets, not depreciated (note 3)	-	2,350,000	2,350,000
Capital assets being depreciated, net (note 3)	-	4,239,294	4,239,294
	<u>1,336,836</u>	<u>12,061,466</u>	<u>13,398,302</u>
Total assets			
Liabilities:			
Accounts payable	281,322	314,904	596,226
Due to other governments	2,353	14,448	16,801
Unearned revenue	164,125	35,936	200,061
Noncurrent liabilities (note 4):			
Due within one year	9,054	134,510	143,564
Due beyond one year	27,164	170,280	197,444
	<u>484,018</u>	<u>670,078</u>	<u>1,154,096</u>
Total liabilities			
Net Position:			
Net investment in capital assets	-	6,502,700	6,502,700
Restricted for transit operations	-	1,458,391	1,458,391
Unrestricted	852,818	3,430,297	4,283,115
	<u>852,818</u>	<u>11,391,388</u>	<u>12,244,206</u>
Total net position			

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Statement of Activities

Year ended June 30, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 826,227	46,650	-	2,288,907	1,509,330	-	1,509,330
Total governmental activities	826,227	46,650	-	2,288,907	1,509,330	-	1,509,330
Business-type activities:							
Transportation	7,188,794	21,415	5,943,096	-	-	(1,224,283)	(1,224,283)
Parking systems	231,560	466,501	-	-	-	234,941	234,941
Total business-type activities	7,420,354	487,916	5,943,096	-	-	(989,342)	(989,342)
Total primary government	\$ 8,246,581	534,566	5,943,096	2,288,907	1,509,330	(989,342)	519,988
General revenues and transfers:							
Rental car mitigation fees					85,552	-	85,552
Unrestricted contributions					50,000	32,294	82,294
Interest Income					7,810	46,569	54,379
Miscellaneous revenue					26,849	195,697	222,546
Gain of sale of capital assets					-	4,296	4,296
Transfers (note 5)					(1,666,948)	1,666,948	-
Total general revenues and transfers					(1,496,737)	1,945,804	449,067
Change in net position					12,593	956,462	969,055
Net position, beginning of year					840,225	10,434,926	11,275,151
Net position, end of year					\$ 852,818	11,391,388	12,244,206

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Balance Sheet****June 30, 2023**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Assets:			
Cash and investments	\$ 899,986	37,384	937,370
Due from other governments	18,636	368,524	387,160
Prepays and deposits	<u>12,306</u>	<u>-</u>	<u>12,306</u>
Total assets	<u>\$ 930,928</u>	<u>405,908</u>	<u>1,336,836</u>
Liabilities:			
Accounts payable	\$ 27,732	253,590	281,322
Due to other governments	2,353	-	2,353
Unearned revenue	<u>15,100</u>	<u>149,025</u>	<u>164,125</u>
Total liabilities	<u>45,185</u>	<u>402,615</u>	<u>447,800</u>
Fund balances:			
Nonspendable:			
Prepays and deposits	12,306	-	12,306
Assigned	69,120	3,293	72,413
Unassigned	<u>804,317</u>	<u>-</u>	<u>804,317</u>
Total fund balances	<u>885,743</u>	<u>3,293</u>	<u>889,036</u>
Total liabilities and fund balances	<u>\$ 930,928</u>	<u>405,908</u>	<u>1,336,836</u>

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position****June 30, 2023**

Fund balances of governmental funds	\$ 889,036
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets net of depreciation have not been included as financial resources in the governmental fund activity.	
Capital assets	7,154
Accumulated depreciation	(7,154)
Compensated absences are not due and payable in the current period and accordingly are not reported as fund liabilities.	<u>(36,218)</u>
Net position of governmental activities	<u>\$ 852,818</u>

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2023

	General Fund	Capital Projects Fund	Total
Revenues:			
Rental car mitigation fees	\$ 85,552	-	85,552
Intergovernmental:			
Federal grants:			
Federal Transportation Agency	-	1,880,908	1,880,908
Other federal grants	-	381,631	381,631
State and local grants:			
Capital grants	-	8,926	8,926
Total intergovernmental	-	2,271,465	2,271,465
Charges for services:			
Administrative fees	46,650	-	46,650
Other revenues:			
Contributions	50,000	-	50,000
Interest income	6,026	1,784	7,810
Miscellaneous revenue	26,849	17,442	44,291
Total other revenues	82,875	19,226	102,101
Total revenues	215,077	2,290,691	2,505,768
Expenditures:			
General government:			
Personnel costs	370,511	114,849	485,360
Services and supplies	237,301	512,018	749,319
Interfund reimbursements	(408,916)	-	(408,916)
Capital outlay	-	1,453,565	1,453,565
Total expenditures	198,896	2,080,432	2,279,328
Excess (deficiency) of revenues over expenditures	16,181	210,259	226,440
Other financing sources (uses):			
Transfers in (note 5)	-	79,982	79,982
Transfers out (note 5)	(4,781)	(288,584)	(293,365)
Total other financing sources (uses)	(4,781)	(208,602)	(213,383)
Net change in fund balances	11,400	1,657	13,057
Fund balances at beginning of year	874,343	1,636	875,979
Fund balances at end of year	\$ 885,743	3,293	889,036

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities****Year ended June 30, 2023**

Net change in fund balances - total governmental funds	\$ 13,057
Amounts reported for governmental activities in the Statement of Activities are different because:	
Compensated absences reported on the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The net change is reported on the Statement of Activities.	<u>(464)</u>
Change in net position of governmental activities	<u>\$ 12,593</u>

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Net Position

June 30, 2023

	Transit Operations Fund	Parking Systems Fund	Total
Assets:			
Current assets:			
Cash and investments	\$ 3,132,277	724,637	3,856,914
Accounts receivable	10,436	4,537	14,973
Due from other governments	900,418	-	900,418
Prepays and deposits	321,129	59	321,188
Inventory	<u>378,679</u>	<u>-</u>	<u>378,679</u>
Total current assets	<u>4,742,939</u>	<u>729,233</u>	<u>5,472,172</u>
Noncurrent assets:			
Capital assets, not depreciated	2,350,000	-	2,350,000
Capital assets being depreciated, net	<u>4,239,294</u>	<u>-</u>	<u>4,239,294</u>
Total noncurrent assets	<u>6,589,294</u>	<u>-</u>	<u>6,589,294</u>
Total assets	<u>11,332,233</u>	<u>729,233</u>	<u>12,061,466</u>
Liabilities:			
Current liabilities:			
Accounts payable	303,063	11,841	314,904
Due to other governments	6,511	7,937	14,448
Unearned revenue	35,936	-	35,936
Compensated absences	24,668	-	24,668
Claims payable	29,881	-	29,881
Subscriptions payable	<u>79,961</u>	<u>-</u>	<u>79,961</u>
Total current liabilities	<u>480,020</u>	<u>19,778</u>	<u>499,798</u>
Noncurrent liabilities:			
Compensated absences, net of current	74,006	-	74,006
Claims payable, net of current	89,641	-	89,641
Subscriptions payable, net of current	<u>6,633</u>	<u>-</u>	<u>6,633</u>
Total noncurrent liabilities	<u>170,280</u>	<u>-</u>	<u>170,280</u>
Total liabilities	<u>650,300</u>	<u>19,778</u>	<u>670,078</u>
Net Position:			
Investment in capital assets	6,502,700	-	6,502,700
Restricted for transit operations	1,458,391	-	1,458,391
Unrestricted	<u>2,720,842</u>	<u>709,455</u>	<u>3,430,297</u>
Total net position	<u>\$ 10,681,933</u>	<u>709,455</u>	<u>11,391,388</u>

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Revenues, Expenses and Change in Net Position

Year ended June 30, 2023

	Transit Operations Fund	Parking Systems Fund	Total
Operating revenues:			
Charges for services	\$ 21,415	466,501	487,916
Total operating revenues	<u>21,415</u>	<u>466,501</u>	<u>487,916</u>
Operating expenses:			
Personnel costs	3,899,607	94,127	3,993,734
Services and supplies	2,633,079	137,433	2,770,512
Depreciation expense	582,324	-	582,324
Amortization expense	73,784	-	73,784
Total expenditures	<u>7,188,794</u>	<u>231,560</u>	<u>7,420,354</u>
Operating income (loss)	<u>(7,167,379)</u>	<u>234,941</u>	<u>(6,932,438)</u>
Nonoperating revenues (expenses):			
Operating assistance contributions	32,294	-	32,294
Federal grants:			
Federal Transportation Agency	2,829,404	-	2,829,404
State and local grants	3,113,692	-	3,113,692
Interest income	39,438	7,131	46,569
Miscellaneous revenue	195,697	-	195,697
Gain on disposal of capital assets	4,296	-	4,296
Total nonoperating revenues (expenses)	<u>6,214,821</u>	<u>7,131</u>	<u>6,221,952</u>
Income (loss) before transfers and capital contributions	<u>(952,558)</u>	<u>242,072</u>	<u>(710,486)</u>
Transfers and capital contributions:			
Transfers in (note 5)	288,584	-	288,584
Transfers out (note 5)	(75,201)	-	(75,201)
Capital contributions	1,453,565	-	1,453,565
Total transfers and capital contributions	<u>1,666,948</u>	<u>-</u>	<u>1,666,948</u>
Change in net position	714,390	242,072	956,462
Net position at beginning of year	<u>9,967,543</u>	<u>467,383</u>	<u>10,434,926</u>
Net position at end of year	<u>\$ 10,681,933</u>	<u>709,455</u>	<u>11,391,388</u>

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2023

	Transit Operations Fund	Parking Systems Fund	Total
Cash flows from operating activities:			
Receipts from customers and users	\$ 57,351	467,361	524,712
Payments to suppliers	(2,905,094)	(162,735)	(3,067,829)
Payments to employees	(3,898,384)	(94,127)	(3,992,511)
Other non-operating revenues	<u>484,281</u>	<u>7,131</u>	<u>491,412</u>
Net cash provided (used) by operating activities	<u>(6,261,846)</u>	<u>217,630</u>	<u>(6,044,216)</u>
Cash flows from noncapital financing activities:			
Receipts from other governmental agencies	<u>6,431,765</u>	-	<u>6,431,765</u>
Net cash provided by noncapital financing activities	<u>6,356,564</u>	-	<u>6,356,564</u>
Cash flows from capital and related financing activities:			
Proceeds on sale of capital assets	4,296	-	4,296
Principal paid on debt	<u>(76,315)</u>	<u>-</u>	<u>(76,315)</u>
Net cash provided (used) by capital and related financing activities	<u>(72,019)</u>	-	<u>(72,019)</u>
Net increase in cash and cash equivalents	62,137	217,630	279,767
Cash and cash equivalents, beginning of fiscal year	<u>3,070,140</u>	<u>507,007</u>	<u>3,577,147</u>
Cash and cash equivalents, end of fiscal year	<u>\$ 3,132,277</u>	<u>724,637</u>	<u>3,856,914</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (7,167,379)	234,941	(6,932,438)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	582,324	-	582,324
Amortization	73,784	-	73,784
Other non-operating revenues	484,281	7,131	491,412
Change in assets and liabilities:			
Accounts receivable	38,574	860	39,434
Prepays and deposits	(276,365)	54	(276,311)
Inventory	(16,731)	-	(16,731)
Accounts payable	(72,298)	(4,774)	(77,072)
Due to other governments	(37,085)	(20,582)	(57,667)
Unearned revenue	35,936	-	35,936
Subscriptions Payable	-	-	-
Claims payable	91,890	-	91,890
Compensated absences	<u>1,223</u>	<u>-</u>	<u>1,223</u>
Net cash provided (used) by operating activities	<u>\$ (6,261,846)</u>	<u>217,630</u>	<u>(6,044,216)</u>

Noncash investing, capital, and financing activities:

There were no significant noncash capital, financing, or investing activities during the fiscal year ended June 30, 2023, except for \$1,453,565 of capital assets that were contributed by the Capital Projects Fund.

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies****(a) Reporting Entity**

The Tahoe Transportation District (District) was organized pursuant to the Tahoe Regional Planning Compact, Article IX, which established it as a special purpose district authorized and operating under federal authority provided by Public Law 96-551. The District may acquire, own, and operate public transportation systems and support facilities for public or private transportation systems serving the Tahoe Region, and provide access to convenient transportation terminals outside of the Region including airport, railroad, and bus terminals.

The Board of Directors consists of fourteen directors. Of the voting directors, six are appointed by each of the elected local governments, two are appointed by the Transportation Management Associations, one is an appointee by the Governor of Nevada, one is an appointee of the Governor of California, one is a representative from the Tahoe Regional Planning Agency. and an at-large member is appointed by the majority of the other voting directors. The two non-voting members are the directors of the Departments of Transportation in California and Nevada, respectively.

(b) Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by fees and intergovernmental revenues, are reported separately from business-type activities, which rely on fees, charges for services and intergovernmental revenues. Eliminations have been made in the statement of activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the District. Interfund services provided and used are not eliminated in the process of consolidation because they are eliminated in the fund financial statements.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Fees, contributions and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for the governmental funds and the enterprise funds after the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

- General Fund – The General Fund is the general operating fund of the District and accounts for all of the District’s financial resources, except those required to be accounted for in another fund.
- Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District reports the following major enterprise funds:

- Transit Operations Fund – The Transit Fund accounts for the operations of the District’s public transit service.
- Parking Systems Fund – The Parking Systems Fund accounts for the operations of the District’s parking meters and related projects in the Tahoe Basin.

(c) Measurement Focus and Basis of Accounting

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

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers grant revenues to be available if they are collected within 180 days of the end of the current fiscal period, and other revenues to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred; however, compensated absences of governmental funds are recorded only when payment is due.

Those revenues susceptible to accrual include intergovernmental revenue and rental car mitigation fees. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District. Therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Transit Fund are charges for services. Operating expenses of the Transit Fund include personnel costs, services and supplies, and depreciation expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

(d) Cash and Cash Equivalents

The District considers cash and cash equivalents to include cash on hand, demand deposit, equity in the District's cash and investment pool, and short-term investments with original maturities of three months or less from the date of purchase.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(e) Prepaid Items

Certain payments to vendors reflecting costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The fund balance in the fund financial statements has been classified as nonspendable in an amount equal to the prepaid items since this amount is not available for appropriation. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

(f) Inventory

Inventory in the transit funds consist primarily of bus parts. The District does not hold any inventory for resale. Inventory items are valued using the first-in, first-out (FIFO) method and are valued at cost.

(g) Capital Assets

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed or donated capital assets are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

The District uses the straight-line method in the government-wide financial statements for depreciating capital assets over their estimated useful lives. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective Statement of Net Position. The range of lives used for depreciation purposes for each capital asset class is as follows:

<u>Item</u>	<u>Useful Life</u>
Buildings and improvements	10 – 30 years
Transportation equipment:	
Vehicles	5 years
Buses/trolleys/trams	5 – 12 years
Subscription assets	1 – 3 years

(h) Compensated Absences

The District records an employee benefits payable liability for unused vacation and similar compensatory leave balances. The employee's entitlement to these balances is attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)****(i) Deferred Outflows/Inflows of Resources**

When applicable, the Statement of Net Assets and Balance Sheet will report a separate section for deferred outflows of resources. Deferred outflows of resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, are not recognized as an expense or expenditure until that time. The District did not have any items that qualify for reporting in this category.

When applicable, the Statement of Net Assets and the Balance Sheet will report a separate section for deferred inflows of resources. Deferred inflows of resources represent inflows of resources (acquisition of net assets) that apply to future periods and that, therefore, are not recognized as an inflow of resources (revenue) until that time. The District did not have any items that qualify for reporting in this category.

(j) Subscription-Based Information Technology (IT) Arrangements

The District is a participant in subscription-based IT arrangements as detailed in Footnote 4. The District recognizes a subscription payable and right to use subscription assets in the financial statements.

At the commencement of the arrangement, the District initially measures the payable at the present value of payments expected to be paid during the arrangement term. Subsequently, the payable is reduced by the principal portion of payments made. The right to use assets are initially measured at the initial amount of the subscription-based IT payable. Subsequently, the right to use assets are amortized over the life of the arrangement term.

(k) Fund Balances

Fund balances are reported in the fund statements in the following classifications:

- *Nonspendable Fund Balance* – includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed Fund Balance* – includes amounts that can be used only for the specific purposes determined by a formal action of the District's Board of Directors.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

- *Assigned Fund Balance* – includes amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. The Board of Directors has the authority to assign fund balances. The General Fund has an assigned fund balance of \$69,120 for employee severance pay and the Capital Projects Funds has an assigned fund balance of \$3,293 for capital improvements.
- *Unassigned Fund Balance* – includes the remaining spendable amounts that are not included in one of the other classifications, and any deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount.

It is the District's policy that restricted resources will be applied first, followed by (in order of application) committed, assigned and unassigned resources, in the absence of a formal policy adopted by the Board of Directors.

(l) Net Position

In the government-wide and proprietary funds financial statements, net position represents the difference between assets and liabilities and is classified into three categories:

- *Investment in capital assets* – describes the portion of net position that is represented by the current net book value of the District's capital assets.
- *Restricted net position* – represents the net position that is not accessible for general use because its use is subject to restrictions enforceable by third parties through legislation or contractual agreements. The District was apportioned TDA funds in the year ended June 30, 2023 that are restricted for TDA eligible expenses in the year ending June 30, 2023 of \$1,458,391.
- *Unrestricted net position* – represents those assets that are available for general use.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first.

(m) Use of Estimates

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

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(2) Cash and Investments**

Cash and investments as of June 30, 2023 was \$4,794,284 and consisted of deposits with financial institutions.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to interest rate risk for investments.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District minimizes its exposure to credit risk by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to credit risk for investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Amounts with financial institutions are first covered by Federal Deposit Insurance Corporation (FDIC) insurance and amounts exceeding the limit are collateralized by the bank with the Nevada State Treasurer's office. The minimum collateralization is 102% of the public deposit.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(3) **Capital Assets**Governmental Activities

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

	Balance at <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>June 30, 2023</u>
Capital assets being depreciated:				
Transportation equipment	\$ 7,154	-	-	7,154
Total capital assets being depreciated	<u>7,154</u>	-	-	<u>7,154</u>
Less accumulated depreciation for:				
Transportation equipment	<u>(7,154)</u>	-	-	<u>(7,154)</u>
Total accumulated depreciation	<u>(7,154)</u>	-	-	<u>(7,154)</u>
Capital assets, net	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Business-type Activities

Capital asset business-type activity for the year ended June 30, 2023 was as follows:

	Balance at <u>June 30, 2022 *</u>	<u>Additions</u>	<u>Deletions</u>	Balance at <u>June 30, 2023</u>
Capital assets not being depreciated:				
Land	2,350,000	-	-	2,350,000
Construction in progress	<u>1,791,012</u>	<u>472,440</u>	<u>(2,263,452)</u>	<u>-</u>
Total Capital assets not being depreciated	4,141,012	472,440	(2,263,452)	2,350,000
Capital assets being depreciated:				
Transportation equipment	6,480,188	3,244,438	(147,038)	9,577,588
Subscription assets	<u>163,048</u>	<u>-</u>	<u>-</u>	<u>163,048</u>
Total Capital assets being depreciated	6,643,236	3,244,438	(147,038)	9,740,636
Less accumulated depreciation:				
Transportation equipment	(4,992,272)	(582,324)	147,038	(5,427,558)
Subscription assets	<u>-</u>	<u>(73,784)</u>	<u>-</u>	<u>(73,784)</u>
Total accumulated depreciation	(4,992,272)	(656,108)	147,038	(5,501,342)
Capital assets being depreciated, net	<u>1,650,964</u>	<u>2,588,330</u>	<u>-</u>	<u>4,239,294</u>
Capital assets, net	<u>\$ 5,791,976</u>	<u>3,060,770</u>	<u>(2,263,452)</u>	<u>6,589,294</u>

* - The beginning balance has been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

Depreciation and amortization of \$582,324 and \$73,784 was charged to the transportation function and \$0 was charged to the parking systems function in the District's Statement of Activities.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(4) Changes in Long-Term Debt**

The following is a summary of changes in long-term debt during the year ended June 30, 2023:

	Balance at 6/30/2022*	Additions	Deletions	Balance at 6/30/2023	Due Within One Year
Governmental activities:					
Compensated absences	\$ 35,754	34,987	(34,523)	36,218	9,054
Business-type activities:					
Compensated absences	97,451	227,452	(226,229)	98,674	24,668
Claims payable	27,632	136,866	(44,976)	119,522	29,881
Subscriptions payable	163,048	-	(76,454)	86,594	79,961
Total business-type	\$ 288,131	364,318	(347,659)	304,790	134,510

Beginning balance as been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

The District's policies relating to employee leave benefits are described in Note 1(h). This liability will be paid in future years from future resources of the General Fund for governmental activities and from the Transit Fund for business-type activities.

The District has entered into four subscription based information technology arrangements (SBITAs) and is required to make principal and interest payments ranging from \$2,790 to \$6,799 over the lease terms. The lease liability at June 30, 2023, was \$86,594. The future principal and interest lease payments as of June 30, 2023, were as follows:

June 30,	Principal	Interest	Total
2024	79,961	1,519	81,480
2025	6,633	166	6,799
Total	\$ 86,594	1,685	88,279

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(5) Interfund Activity**

The composition of interfund activity as of June 30, 2023 is as follows:

Interfund Transfers:Interfund Transfers:

<u>Transfer In</u>	<u>Transfer Out</u>	
(A) Capital Projects Fund	General Fund	\$ 4,781
(A) Capital Projects Fund	Transit Operations Fund	75,201
(B) Transit Operations Fund	Capital Projects Fund	<u>288,584</u>
Total Transfers in Fund Financial Statements		<u>368,566</u>
(C) Business-Type Activities	Governmental Activities	<u>1,453,565</u>
Total Transfers		<u>\$ 1,822,131</u>

(A) Transfers are used to match funds for a federal grant.

(B) Transfers of prepaid assets and non-capital equipment by the Capital Projects Fund.

(C) Transfer of capital assets acquired with governmental funds

(6) Line of Credit

On December 9, 2017, the District signed a promissory note in the amount of \$1,000,000 to serve as a line of credit for operational cash flows to be drawn on an as-needed basis. The line of credit matured on June 30, 2022. The interest rate was set at the Prime Rate as published in the Wall Street Journal plus 2.00%. The District received various advances from the line of credit totaling \$677,519 for the year ended June 30, 2023. There was no outstanding balance on the line of credit as of June 30, 2023. Subsequent to year-end, the District renewed this line of credit for a one-year period to mature on June 30, 2024.

The activity on the line of credit for the year ended June 30, 2023 is as follows:

	<u>Balance at</u> <u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at</u> <u>June 30, 2023</u>
Line of credit	\$ -	677,519	(677,519)	-

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(7) Operating Leases**Tahoe Regional Planning Agency (TRPA)

The District entered into a memorandum of understanding with TRPA which includes a month-to-month lease agreement that can be terminated by either party with thirty days' written notice. Rent payable was \$3,532 per month for July 2022 through June 2023. Total rental expenditures incurred during the year ended June 30, 2023 were \$42,388.

City of South Lake Tahoe

On November 1, 2010, the District entered into a month-to-month lease agreement with the City of South Lake Tahoe for the use of the bus garage comprised of three buildings. Rent is payable at \$3,000 per month. Additionally, in October 2011, the District entered into a two-year lease agreement with the City of South Lake Tahoe for the use of a transit station and waiting area, city owned bus stop locations, and six city owned buses. The District extended this lease agreement with a month-to-month lease agreement in February 2014. The agreement can be terminated by either party with thirty days' written notice. Rent was payable \$39,112 per quarter for the first two quarters, and \$41,029 for the last two quarters. Total rental expenditures incurred during the year ended June 30, 2023 was \$160,281.

(8) Transportation Development Act Funds

Pursuant to the provisions of the Transportation Development Act (TDA), the California State Legislature enacted the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STA) to provide operating and capital assistance for public transportation.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(8) Transportation Development Act Funds (Continued)**

These funds are received from the County of El Dorado based upon annual claims filed by the District and approved by TRPA, acting as the regional transportation planning entity. On September 27, 2017, TRPA adopted a resolution that states in order for the District to be eligible for TDA funds, the District must maintain a ratio of passenger fares to operating costs, referred to as a farebox recovery ratio, of not less than 20.00% for general public transit service operating in a non-urbanized area for fixed routes and not less than 10% for Demand Response. The District's farebox recovery ratios for the year ended June 30, 2023 were 20% for fixed route and 10% for demand response as follows:

	<u>Fixed Route</u>	<u>Demand Response</u>
Operating revenues:		
Charges for services	\$ 404,458	11,894
Interest revenue	-	-
FTA 5307	<u>557,112</u>	<u>129,192</u>
Total operating revenues	<u>\$ 961,570</u>	<u>141,086</u>
Operating expenses, excluding depreciation and amortization:		
Personnel costs	\$ 3,014,890	884,718
Services and supplies	<u>1,792,956</u>	<u>526,142</u>
Total operating expenses, excluding Depreciation and amortization	<u>\$ 4,807,846</u>	<u>1,410,860</u>
Farebox recovery ratio	<u>20%</u>	<u>10%</u>

Pursuant to section 99247 of the California Public Utilities Code, vehicle service hours per employee means the vehicle service hours divided by the number of employees employed in connection with the public transportation system, based on the assumption that 2,000 person-hours of work in one year constitute one employee (Full Time Equivalency (FTE)). The count of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency. As of June 30, 2023, the vehicle service hours totaled 22,911, FTE hours 46.3 and total vehicle service hours per employee equaled 495.

As of June 30, 2023, the District complied with all applicable TDA requirements for the receipt and disbursement of TDA funds.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(9) Proposition 1B**

As a part of the State of California's Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, approved by California voters as Proposition 1B (Prop 1B) on November 7, 2006, the District was awarded funding from the Public Transportation, Modernization, Improvement and Service Enhancement Account (PTMISEA) and the Transit System Safety, Security and Disaster Response Account (TSSSDRA). Prop 1B activity during the fiscal year ended June 30, 2023 was as follows:

	<u>PTMISEA</u>	<u>TSSSDRA</u>	<u>Total</u>
Unspent Prop 1B funds as of June 30, 2022	\$ -	-	-
Prop 1B funds earned	3,602	188	3,790
Interest earned	-	-	-
Prop 1B expenses incurred	<u>(3,602)</u>	<u>(188)</u>	<u>(3,790)</u>
Unspent/(Spent) Prop 1B funds as of June 30, 2023	<u>\$ -</u>	<u>-</u>	<u>-</u>

(10) Deferred Compensation Plan

The District offers a deferred compensation plan (Plan) under Section 457(b) of the Internal Revenue Code. Nationwide Insurance Company provides the administrative and recordkeeping platform. Raymond James provides financial consulting services to the District and its employees. For non-represented employees, the Plan includes an employer contribution to an employer controlled 401(a) account (a social security replacement plan) equal to 8% of employee compensation, an employer contribution to an employee controlled 401(a) account equal to 4% of employee compensation, and an optional employee funded and employee controlled 457(b) account.

For represented employees, the employer pays 6.2% of employee compensation for social security to the IRS, and the Plan includes an optional employee funded and employee controlled 457(b) account. The District matches one half of the represented employee's contribution to the Plan, up to a maximum of 3%. During the year ended June 30, 2023, the District contributed \$218,067 to the plan.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(11) Commitments

Vendor commitments as of June 30, 2023 are as follows:

	Contract Amount	Expended to Date	Remaining Balance
General Fund			
Davis Farr	\$ 178,870	112,150	66,720
Axiom	60,000	8,572	51,428
Wildcreek (Support)	73,880	5,781	68,099
Canon	8,546	7,761	785
Total General Fund	<u>321,296</u>	<u>134,264</u>	<u>187,032</u>
Capital Projects Fund			
Wood Rodgers - US50	3,005,295	1,064,613	1,940,682
Wood Rodgers - Facility Plan	349,898	37,503	312,395
HDR - Incline Mobility Hub	199,999	124,413	75,586
AECOM - Hazard Mitigation Plan	54,750	37,256	17,494
Total Capital Project Fund	<u>3,609,942</u>	<u>1,263,785</u>	<u>2,346,157</u>
Transit Operations Fund			
Swiftly	145,067	110,507	34,560
Proterra	3,568,921	3,387,505	181,416
Ecolane	67,990	54,392	13,598
Remix Software	165,000	164,700	300
Infinity Technologies	457,882	169,662	288,220
Solutions for Transit	200,500	160,000	40,500
Sierra Electronics	70,000	30,960	39,040
Welcomes Auto Body & Towing	100,000	64,672	35,328
Reno Typographers	70,000	4,866	65,134
Barton Health	19,992	11,101	8,891
Alsco	68,031	20,703	47,328
SBL Leased Buses	108,480	47,410	61,070
Stantec	259,082	183,943	75,139
Ray Morgan	11,418	8,063	3,355
Total Transit Operations Fund	<u>5,312,363</u>	<u>4,418,484</u>	<u>893,879</u>
Total Commitments	<u>\$ 9,243,601</u>	<u>5,816,533</u>	<u>3,427,068</u>

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(12) Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and natural disasters. The District protects itself against such losses with commercial insurance purchased from independent third parties. Loss exposures retained by the District are treated as normal expenditures and include any loss contingency not covered by the District's purchased insurance policies. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as, inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

Changes in the balance of claims liabilities during the past two years are as follows:

Year ended <u>June 30,</u>	Liability <u>July 1</u>	Estimated <u>claims incurred</u>	Claim <u>Payments</u>	Liability <u>June 30</u>
2023	\$27,632	136,866	44,976	119,522
2022	\$41,376	27,632	41,376	27,632

(13) Economic Dependency

During the fiscal year ended June 30, 2023, approximately 89% of the District's total revenue was derived from federal, state, and local government agencies. These funds are subject to audit by the granting agencies. Although the outcome of any such audits cannot be predicted, it is management's opinion that these audits would not have a material effect on the District's financial position or changes in financial position.

REQUIRED SUPPLEMENTARY INFORMATION

TAHOE TRANSPORTATION DISTRICT

General Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual

Year ended June 30, 2023

	Budgeted Amounts		Actual	Variances with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Rental car mitigation fees	\$ 100,000	95,000	85,552	(9,448)
Charges for services:				
Administrative fees	47,500	47,500	46,650	(850)
Other revenues:				
Contributions	50,000	50,000	50,000	-
Interest income	100	2,500	6,026	3,526
Miscellaneous revenue	-	25,847	26,849	1,002
Total other revenues	50,100	78,347	82,875	4,528
Total revenues	197,600	220,847	215,077	(5,770)
Expenditures:				
General government:				
Personnel costs	403,590	405,888	370,511	35,377
Services and supplies	305,128	283,413	237,301	46,112
Interfund reimbursements	(391,092)	(426,092)	(408,916)	(17,176)
Total expenditures	317,626	263,209	198,896	64,313
Excess (deficiency) of revenues over expenditures	(120,026)	(42,362)	16,181	58,543
Other financing sources (uses):				
Transfers out	(5,297)	(5,297)	(4,781)	516
Total other financing sources (uses)	(5,297)	(5,297)	(4,781)	516
Net change in fund balance	(125,323)	(47,659)	11,400	59,059
Fund balance at beginning of year	874,343	874,343	874,343	-
Fund balance at end of year	\$ 749,020	826,684	885,743	59,059

See notes to required supplementary information

TAHOE TRANSPORTATION DISTRICT**Note to Required Supplementary Information****Year ended June 30, 2023****(1) Budgetary Data**

The District adopts an annual budget. Budgets are prepared in accordance with generally accepted accounting principles using the modified accrual basis of accounting for the governmental funds and full accrual basis of accounting for the proprietary fund. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Board approval is required for any budget revisions that affect the total appropriations of each fund. Appropriations lapse at the end of the fiscal year unless they are re-appropriated through the formal budget process. Open encumbrances are recorded as reservations of fund balance since the commitments will be paid by subsequent year's budget appropriations. Encumbrances do not constitute expenditures or liabilities of the District. Budgeted amounts are as originally adopted, or as amended in accordance with prescribed procedures throughout the fiscal year.

SUPPLEMENTARY INFORMATION

TAHOE TRANSPORTATION DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual

Year ended June 30, 2023

	Budgeted Amounts		Actual	Variances with Final Budget Positive
	Original	Final		(Negative)
Revenues:				
Intergovernmental:				
Federal grants:				
Federal Transportation Agency	\$ 3,488,092	2,515,053	1,880,908	(634,145)
Other federal grants	3,186,510	3,185,331	381,631	(2,803,700)
State and local grants:				
Capital grants	<u>90,597</u>	<u>119,894</u>	<u>8,926</u>	<u>(110,968)</u>
Total intergovernmental	6,765,199	5,820,278	2,271,465	(3,548,813)
Other revenues:				
Interest income	-	-	1,784	1,784
Miscellaneous revenue	<u>-</u>	<u>-</u>	<u>17,442</u>	<u>17,442</u>
Total revenues	<u>6,765,199</u>	<u>5,820,278</u>	<u>2,290,691</u>	<u>(3,529,587)</u>
Expenditures:				
General government:				
Personnel costs	333,170	337,766	114,849	222,917
Services and supplies	3,320,085	3,548,656	512,018	3,036,638
Capital outlay	<u>3,865,811</u>	<u>2,009,707</u>	<u>1,453,565</u>	<u>556,142</u>
Total expenditures	<u>7,519,066</u>	<u>5,896,129</u>	<u>2,080,432</u>	<u>3,815,697</u>
Excess (deficiency) of revenues over expenditures	<u>(753,867)</u>	<u>(75,851)</u>	<u>210,259</u>	<u>286,110</u>
Other financing sources (uses):				
Transfers in	753,867	75,851	79,982	4,131
Transfers out	<u>-</u>	<u>-</u>	<u>(288,584)</u>	<u>(288,584)</u>
Total other financing sources (uses)	<u>753,867</u>	<u>75,851</u>	<u>(208,602)</u>	<u>(284,453)</u>
Net change in fund balance	-	-	1,657	1,657
Fund balance at beginning of year	<u>1,636</u>	<u>1,636</u>	<u>1,636</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,636</u>	<u>1,636</u>	<u>3,293</u>	<u>1,657</u>

TAHOE TRANSPORTATION DISTRICT

Transit Operations Fund

Schedule of Revenues, Expenses, and Change in Net Position -
Budget and Actual

Year ended June 30, 2023

	Budgeted Amounts		Actual	Variances with Final Budget Positive (Negative)
	Original	Final		
Operating revenues:				
Charges for services	\$ 82,500	15,000	21,415	6,415
Total operating revenues	82,500	15,000	21,415	6,415
Operating expenses:				
Personnel costs	4,935,076	4,413,319	3,899,607	513,712
Services and supplies	3,769,970	3,331,573	2,633,079	698,494
Depreciation expense	900,000	-	582,324	(582,324)
Amortization Expense	-	550,000	73,784	476,216
Total expenditures	9,605,046	8,294,892	7,188,794	1,106,098
Operating income (loss)	(9,522,546)	(8,279,892)	(7,167,379)	1,112,513
Nonoperating revenues (expenses):				
Operating assistance contributions	35,000	35,000	32,294	(2,706)
Federal grants:				
Federal Transportation Agency	7,217,267	3,813,617	2,829,404	(984,213)
State and local grants	3,105,699	3,041,778	3,113,692	71,914
Interest income	675	20,000	39,438	19,438
Miscellaneous revenue	(1,675)	(13,500)	195,697	209,197
Gain (loss) on disposal of capital assets	2,500	4,000	4,296	296
Total nonoperating revenues (expenses)	10,359,466	6,900,895	6,214,821	(686,074)
Income before capital contributions and transfers	836,920	(1,378,997)	(952,558)	426,439
Transfers and capital contributions:				
Transfers in	3,865,811	2,009,707	288,584	(1,721,123)
Transfers out	(748,570)	(70,554)	(75,201)	(4,647)
Capital contributions	-	-	1,453,565	1,453,565
Total transfers and capital contributions	3,117,241	1,939,153	1,666,948	(272,205)
Change in net position	3,954,161	560,156	714,390	154,234
Net position at beginning of year	9,967,543	9,967,543	9,967,543	-
Net position at end of year	\$ 13,921,704	10,527,699	10,681,933	154,234

TAHOE TRANSPORTATION DISTRICT**Parking Systems Fund****Schedule of Revenues, Expenses, and Change in Net Position -
Budget and Actual****Year ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variances with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Charges for services	<u>\$ 475,000</u>	<u>475,000</u>	<u>466,501</u>	<u>(8,499)</u>
Total operating revenues	<u>475,000</u>	<u>475,000</u>	<u>466,501</u>	<u>(8,499)</u>
Operating expenses:				
Personnel costs	<u>84,984</u>	<u>87,282</u>	<u>94,127</u>	<u>(6,845)</u>
Services and supplies	<u>266,286</u>	<u>263,988</u>	<u>137,433</u>	<u>126,555</u>
Depreciation expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>351,270</u>	<u>351,270</u>	<u>231,560</u>	<u>119,710</u>
Operating income (loss)	<u>123,730</u>	<u>123,730</u>	<u>234,941</u>	<u>111,211</u>
Nonoperating revenues (expenses):				
Interest income	<u>-</u>	<u>-</u>	<u>7,131</u>	<u>7,131</u>
Income (loss) before capital contributions and transfers	<u>123,730</u>	<u>123,730</u>	<u>242,072</u>	<u>118,342</u>
Change in net position	<u>123,730</u>	<u>123,730</u>	<u>242,072</u>	<u>118,342</u>
Net position at beginning of year	<u>467,383</u>	<u>467,383</u>	<u>467,383</u>	<u>-</u>
Net position at end of year	<u>\$ 591,113</u>	<u>591,113</u>	<u>709,455</u>	<u>118,342</u>

STATISTICAL SECTION

**Tahoe Transportation District
Listing of Statistical Information**

This part of Tahoe Transportation District's Annual Comprehensive Financial Report presents detail information as a context for understanding what the information says about the District's overall financial health.

Financial Trends Information –

These schedules contain trend information that may aid the reader in evaluating TTD's current financial performance by placing it in historical perspective.

- Net Position
- Changes in Net Position
- Fund Balances – Governmental Funds
- Changes in Fund Balances – Governmental Funds

Operating Information –

This schedule contains service indicators that may aid the reader in ascertaining how the information in TTD's financial statements relate to the services TTD provides and the activities it performs.

- Base Operating Statistics

Demographics and Economic Information –

These schedules offer demographic and economic indicators that are commonly used for financial analysis and may aid the reader in understanding TTD's present and ongoing financial status.

- Demographic and Economic Statistics
- Transit Dependent Populations – South Shore

TABLE 1 – NET POSITION

**Tahoe Transportation District
Net Position
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities:										
Net Investment In Capital	\$ 637,591	\$ 497,190	\$ 357,165	\$ 4,156	\$ 7,699	\$ 3,783	\$ 1,397	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	200,380	339,953	437,315	426,331	529,985	645,985	686,024	833,005	840,225	852,818
Total Governmental Net Position	\$ 837,971	\$ 837,143	\$ 794,480	\$ 430,487	\$ 537,684	\$ 649,768	\$ 687,421	\$ 833,005	\$ 840,225	\$ 852,818
Business-Type Activities:										
Net Investment In Capital	\$ 4,140,944	\$ 4,192,699	\$ 3,587,089	\$ 2,576,082	\$ 2,096,600	\$ 2,732,570	\$ 2,537,810	\$ 2,000,062	\$ 5,628,928	\$ 6,502,700
Restricted	-	-	-	-	-	-	147,438	1,128,363	1,907,107	1,458,391
Unrestricted	948,920	1,174,962	1,322,737	1,618,825	2,157,726	2,203,956	2,264,283	2,537,747	2,898,891	3,430,297
Total Business-Type Activities	\$ 5,089,864	\$ 5,367,661	\$ 4,909,826	\$ 4,194,907	\$ 4,254,326	\$ 4,936,526	\$ 4,949,531	\$ 5,666,172	\$ 10,434,926	\$ 11,391,388
Primary Government										
Net Investment In Capital	\$ 4,778,535	\$ 4,689,889	\$ 3,944,254	\$ 2,580,238	\$ 2,104,299	\$ 2,736,353	\$ 2,539,207	\$ 2,000,062	\$ 5,628,928	\$ 6,502,700
Restricted	-	-	-	-	-	-	147,438	1,128,363	1,907,107	1,458,391
Unrestricted	1,149,300	1,514,915	1,760,052	2,045,156	2,687,711	2,849,941	2,950,307	3,370,752	3,739,116	4,283,115
Total Primary Government Net Position	\$ 5,927,835	\$ 6,204,804	\$ 5,704,306	\$ 4,625,394	\$ 4,792,010	\$ 5,586,294	\$ 5,636,952	\$ 6,499,177	\$ 11,275,151	\$ 12,244,206

Source: Annual Basic Financial Statements, Statement of Net Positions



TABLE 2 – CHANGES IN NET POSITION

Tahoe Transportation District Changes in Net Position Last Ten Fiscal Years										
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
General Government	\$ 4,593,193	\$ 3,811,373	\$ 4,536,412	\$ 2,610,809	\$ 6,794,634	\$ 6,698,196	\$ 3,064,674	\$ 2,047,803	\$ 928,311	\$ 826,227
Total Governmental Activities Expenses	\$ 4,593,193	\$ 3,811,373	\$ 4,536,412	\$ 2,610,809	\$ 6,794,634	\$ 6,698,196	\$ 3,064,674	\$ 2,047,803	\$ 928,311	\$ 826,227
Business-Type Activities:										
Transit/Parking Operations	\$ 5,683,819	\$ 5,563,296	\$ 6,242,487	\$ 6,776,547	\$ 6,795,069	\$ 6,568,459	\$ 6,122,124	\$ 6,776,538	\$ 7,135,918	\$ 7,420,354
Total Business-Type Activities Expenses	\$ 5,683,819	\$ 5,563,296	\$ 6,242,487	\$ 6,776,547	\$ 6,795,069	\$ 6,568,459	\$ 6,122,124	\$ 6,776,538	\$ 7,135,918	\$ 7,420,354
Total Primary Government Expenses	\$ 10,277,012	\$ 9,374,669	\$ 10,778,899	\$ 9,387,356	\$ 13,589,703	\$ 13,266,655	\$ 9,186,798	\$ 8,824,341	\$ 8,064,229	\$ 8,246,581
Revenues										
Governmental Activities:										
General Government										
Charges for Services	\$ 139,562	\$ 183,839	\$ 27,335	\$ -	\$ 25,000	\$ 4,333	\$ 7,681	\$ 84,913	\$ 44,133	\$ 46,650
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	4,748,286	4,381,683	4,235,903	2,056,269	6,643,081	6,577,179	2,894,951	2,031,254	4,689,716	2,288,907
Total Governmental Activities Revenues	\$ 4,887,848	\$ 4,565,522	\$ 4,263,238	\$ 2,056,269	\$ 6,668,081	\$ 6,581,512	\$ 2,902,632	\$ 2,116,167	\$ 4,733,849	\$ 2,335,557
Business-Type Activities:										
Transit/Parking Operations										
Charges for Services	\$ 734,260	\$ 672,064	\$ 630,237	\$ 578,193	\$ 561,103	\$ 619,424	\$ 393,603	\$ 349,427	\$ 441,316	\$ 487,916
Operating Grants and Contributions	3,183,156	3,123,553	3,357,182	4,387,116	4,942,509	5,006,611	5,220,683	6,937,445	7,390,381	5,943,096
Capital Grants and Contributions	-	-	539,823	78,222	276,765	1,241,807	472,296	-	-	-
Total Business-Type Activities Revenues	\$ 3,917,416	\$ 3,795,617	\$ 4,527,242	\$ 5,043,531	\$ 5,780,377	\$ 6,867,842	\$ 6,086,582	\$ 7,286,872	\$ 7,831,697	\$ 6,431,012
Total Primary Government Revenues	\$ 8,805,264	\$ 8,361,139	\$ 8,790,480	\$ 7,099,800	\$ 12,448,458	\$ 13,449,354	\$ 8,989,214	\$ 9,403,039	\$ 12,565,546	\$ 8,766,569
Net (Expense)/Revenue										
Governmental Activities	\$ 294,655	\$ 754,149	\$ (273,174)	\$ (554,540)	\$ (126,553)	\$ (116,684)	\$ (162,042)	\$ 68,364	\$ 3,805,538	\$ 1,509,330
Business-Type Activities	(1,766,403)	(1,767,679)	(1,715,245)	(1,733,016)	(1,014,692)	299,383	(35,542)	510,334	695,779	(989,342)
Total Primary Government Net (Expense)/Revenue	\$ (1,471,748)	\$ (1,013,530)	\$ (1,988,419)	\$ (2,287,556)	\$ (1,141,245)	\$ 182,699	\$ (197,584)	\$ 578,698	\$ 4,501,317	\$ 519,988
General Revenues and Other Changes in Net Position										
General Government										
Rental Car Mitigation Fees	\$ 70,379	\$ 81,010	\$ 158,818	\$ 100,909	\$ 101,838	\$ 111,337	\$ 98,692	\$ 115,253	\$ 93,962	\$ 85,552
Unrestricted Contributions	60,618	76,318	70,318	140,636	149,318	118,666	100,000	75,000	50,000	50,000
Miscellaneous	25,716	85,264	1,375	586	8,335	2,656	1,003	1,271	2,533	34,659
Special Items - Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Transfer of Capital Assets	(500,948)	(997,569)	-	(51,584)	(25,741)	(3,891)	-	(114,304)	(3,944,813)	(1,666,948)
Total Governmental Activities	\$ (344,235)	\$ (754,977)	\$ 230,511	\$ 190,547	\$ 233,750	\$ 228,768	\$ 199,695	\$ 77,220	\$ (3,798,318)	\$ (1,496,737)
Business-Type Activities:										
Transit/Parking Operations										
Unrestricted Contributions	\$ 1,114,335	\$ 1,002,131	\$ 1,034,370	\$ 966,031	\$ 1,047,243	\$ 377,015	\$ 43,674	\$ 33,096	\$ 42,720	\$ 32,294
Miscellaneous	15,094	45,774	223,040	482	1,127	1,911	4,873	58,907	85,442	242,266
Special Items - Loss on Sale of Capital Assets	-	-	-	-	-	-	-	-	-	4,296
Transfer of Capital Assets	500,948	997,569	-	51,584	25,741	3,891	-	114,304	3,944,813	1,666,948
Total Business-Type Activities	\$ 1,630,377	\$ 2,045,474	\$ 1,257,410	\$ 1,018,097	\$ 1,074,111	\$ 382,817	\$ 48,547	\$ 206,307	\$ 4,072,975	\$ 1,945,804
Total Primary Government	\$ 1,286,142	\$ 1,290,497	\$ 1,487,921	\$ 1,208,644	\$ 1,307,861	\$ 611,585	\$ 248,242	\$ 283,527	\$ 274,657	\$ 449,067
Change in Net Position										
Governmental Activities	\$ (49,580)	\$ (828)	\$ (42,663)	\$ (363,993)	\$ 107,197	\$ 112,084	\$ 37,653	\$ 145,584	\$ 7,220	\$ 12,593
Business-Type Activities	(136,026)	277,795	(457,835)	(714,919)	59,419	682,200	13,005	716,641	4,768,754	956,462
Total Primary Government Change in Net Position	\$ (185,606)	\$ 276,967	\$ (500,498)	\$ (1,078,912)	\$ 166,616	\$ 794,284	\$ 50,658	\$ 862,225	\$ 4,775,974	\$ 969,055

Source: Annual Basic Financial Statements, Statement of Activities

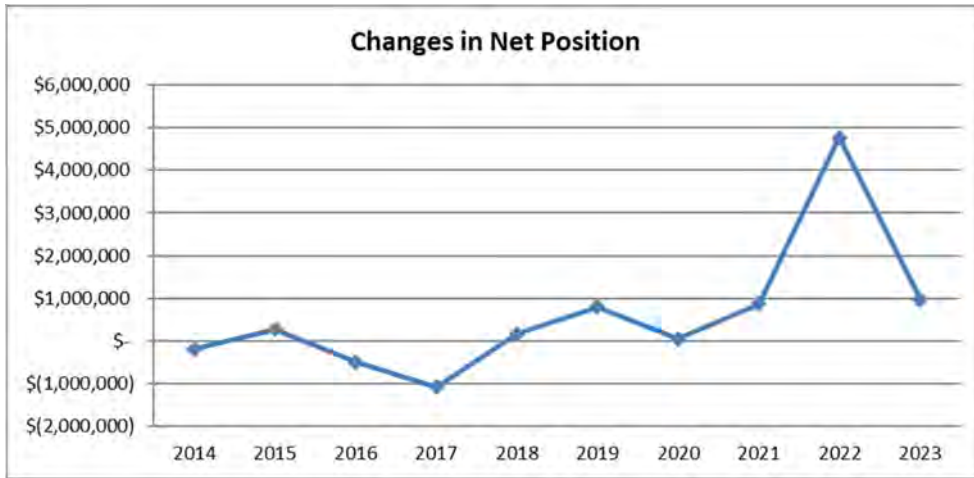


TABLE 3 – FUND BALANCES – GOVERNMENTAL FUNDS

**Tahoe Transportation District
Fund Balances, Governmental Funds
Last Ten Fiscal Years**

	Fiscal Year Ended June 30,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ 4,506	\$ 11,725	\$ 503	\$ 27,581	\$ 2,941	\$ 749	\$ 23,555	\$ 27,271	\$ 20,757	\$ 12,306
Assigned	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	69,120
Unassigned	201,504	319,037	439,247	395,338	519,862	639,740	665,234	800,532	808,587	804,317
Total General Fund	\$ 251,010	\$ 375,762	\$ 484,750	\$ 467,919	\$ 567,803	\$ 685,489	\$ 733,789	\$ 872,803	\$ 874,344	\$ 885,743
Other Governmental Funds										
Nonspendable	\$ 622	\$ -	\$ -	\$ -	\$ -	\$ 588	\$ -	\$ -	\$ -	\$ -
Assigned	314	426	1,012	1,205	586	1,418	2,200	1,618	1,635	3,293
Unassigned	(622)	-	-	-	-	-	-	-	-	-
Total Other Governmental Funds	\$ 314	\$ 426	\$ 1,012	\$ 1,205	\$ 586	\$ 2,006	\$ 2,200	\$ 1,618	\$ 1,635	\$ 3,293

Source: Annual Basic Financial Statements, Governmental Funds Balance Sheet

TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS

		Tahoe Transportation District									
		Changes in Fund Balances, Governmental Funds									
		Last Ten Fiscal Years									
		Fiscal Year Ended June 30,									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues											
Fees											
RCMF		\$ 70,379	\$ 81,010	\$ 158,818	\$ 100,909	\$ 101,838	\$ 111,337	\$ 98,692	\$ 115,253	\$ 93,962	\$ 85,552
Intergovernmental											
Federal Grants											
FTA		281,570	722,625	541,037	289,874	94,543	-	57,606	29,763	3,806,546	1,880,908
FLH 1/2% Funding		3,767,310	2,625,604	1,503,893	-	-	-	-	-	-	-
Other		341,659	551,910	1,222,210	725,492	3,652,237	3,852,226	1,943,739	1,749,086	695,635	381,631
State and Local											
Capital Grants		357,747	481,544	968,763	1,040,903	2,896,301	2,724,953	893,606	252,405	187,535	8,926
Pass-through revenue		-	-	-	-	-	-	-	-	-	-
Total Intergovernmental		4,748,286	4,381,683	4,235,903	2,056,269	6,643,081	6,577,179	2,894,951	2,031,254	4,689,716	2,271,465
Charges for Services											
CNG Fuel Sales		115,434	183,839	27,335	-	-	-	-	-	-	-
North Shore Ski Services		-	-	-	-	-	-	-	-	-	-
Administrative Fees		-	-	-	-	25,000	4,333	7,681	84,913	44,133	46,650
Total Charges for Services		115,434	183,839	27,335	-	25,000	4,333	7,681	84,913	44,133	46,650
Other Revenue											
Contributions		60,618	76,318	70,318	140,636	149,318	118,666	100,000	75,000	50,000	50,000
Misc		49,844	90,664	1,375	586	8,335	2,656	1,003	1,271	2,533	52,101
Total Other Revenues		110,462	166,982	71,693	141,222	157,653	121,322	101,003	76,271	52,533	102,101
Total Revenue		5,044,561	4,813,514	4,493,749	2,298,400	6,927,572	6,814,171	3,102,327	2,307,691	4,880,344	2,505,768
Expenditures											
General Govt											
Personnel		582,450	637,202	514,113	541,331	582,159	584,202	617,456	545,611	445,888	485,360
Services & Supplies		3,843,478	3,046,950	3,168,814	2,038,522	6,346,210	5,266,948	2,354,058	1,911,350	892,589	749,319
Pass-through expenditures		-	-	156,250	-	-	-	-	-	-	-
Interfund		-	-	-	(385,865)	(409,723)	(401,783)	(389,977)	(402,006)	(404,504)	(408,916)
Capital Outlay		35,023	905,061	5,175	69,466	283,920	1,241,807	472,296	109,946	3,845,134	1,453,565
Total Expenditures		4,460,951	4,589,213	3,844,352	2,263,454	6,802,566	6,691,174	3,053,833	2,164,901	4,779,107	2,279,328
Excess / Deficiency		583,610	224,301	649,397	34,946	125,006	122,997	48,494	142,790	101,237	226,440
Other Funding Sources											
Transfers In		45,839	-	156,250	34,883	35,573	25,920	23,886	8,415	4,578	79,982
Transfers Out		(546,787)	(99,437)	(696,073)	(86,467)	(61,314)	(29,811)	(23,886)	(12,773)	(104,257)	(293,365)
Total Other Funding Sources		(500,948)	(99,437)	(539,823)	(51,584)	(25,741)	(3,891)	0	(4,358)	(99,679)	(213,383)
Net Change in Fund Balance		82,662	124,864	109,574	(16,638)	99,265	119,106	48,494	138,432	1,558	13,057
Fund Balance at beginning of year		168,662	251,324	376,188	485,762	469,124	568,389	687,495	735,989	874,421	875,979
Fund Balance at year end		\$ 251,324	\$ 376,188	\$ 485,762	\$ 469,124	\$ 568,389	\$ 687,495	\$ 735,989	\$ 874,421	\$ 875,979	\$ 889,036

Source: Annual Basic Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balance

TABLE 5 - BASE OPERATING STATISTICS

		Tahoe Transportation District Base Operating Statistics Last Ten Fiscal Years										
		Fiscal Year Ended June 30,										
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Operated In	States	2	2	2	2	2	2	2	2	2	2	
	State Parks	3	5	5	5	5	5	2	1	1	1	
	Counties	3	4	4	5	5	5	4	3	4	4	
	Cities	3	3	3	3	3	3	2	2	2	2	
	Municipalities	8	11	11	11	11	9	6	4	6	6	
Total Passengers	Fixed Route (22, 23, 50, 53, 55)	455,549	394,882	408,083	405,898	375,786	253,324	190,482	225,452	237,175	245,870	
	Commuter Bus (18x, 19x, 20x, 21x, 22x)	50,235	47,899	46,812	34,240	30,780	30,687	23,947	24,502	22,739	20,143	
	Summer Seasonal **	28,948	21,521	25,604	35,815	33,594	37,872	36,815	-	703	28,858	
	Winter Seasonal ***	207,234	155,667	311,655	358,975	185,332	-	-	-	-	-	
	Demand Response & Specialized	17,640	15,244	31,853	17,680	18,102	16,843	12,134	7,511	8,959	6,604	
System	759,606	635,213	824,007	852,608	643,594	338,726	263,378	257,465	269,576	301,475		
Revenue Service Hours	Fixed Route (22, 23, 50, 53, 55)	19,603	19,602	19,551	19,504	19,733	19,221	19,326	19,175	17,147	13,530	
	Commuter Bus (18x, 19x, 20x, 21x, 22x)	10,788	10,823	11,078	9,881	9,697	8,471	7,542	7,556	6,179	4,183	
	Summer Seasonal **	3,440	2,230	2,525	2,445	2,703	2,206	1,190	-	62	691	
	Winter Seasonal ***	13,654	12,030	14,169	11,824	8,675	-	-	-	-	-	
	Demand Response & Specialized	6,844	6,399	12,734	6,912	7,504	6,020	4,932	4,127	4,906	5,198	
System	54,329	51,084	60,057	50,566	48,312	35,918	32,990	30,858	28,294	23,602		
Revenue Service Miles	Fixed Route (22, 23, 50, 53, 55)	244,312	248,812	263,574	257,736	268,154	245,611	239,410	238,685	207,865	167,127	
	Commuter Bus (18x, 19x, 20x, 21x, 22x)	265,406	265,974	267,245	223,688	215,738	200,004	187,508	191,165	155,906	106,518	
	Summer Seasonal **	64,823	36,308	45,201	45,768	49,189	38,968	20,652	-	1,063	11,802	
	Winter Seasonal ***	134,445	116,149	133,513	112,734	90,541	-	-	-	-	-	
	Demand Response & Specialized	88,943	78,681	162,816	89,440	98,365	75,866	57,157	47,777	58,987	62,633	
System	797,929	745,924	872,349	729,366	721,987	560,449	504,727	477,627	423,821	348,080		
Farebox Revenue ^	Fixed Route (22, 23, 50, 53, 55)	530,577	518,062	435,210	272,743	263,776	318,035	238,401	-	-	-	
	Commuter Bus (18x, 19x, 20x, 21x, 22x)	93,724	91,167	88,272	172,232	162,335	178,898	64,728	-	-	-	
	Summer Seasonal **	87,920	40,487	37,361	51,119	53,370	51,290	63,667	-	-	-	
	Winter Seasonal ***	-	-	110	414	-	-	-	-	-	-	
	Demand Response & Specialized	22,039	22,348	69,284	81,685	81,622	71,201	25,879	-	-	-	
System	734,260	672,064	630,237	578,193	561,103	619,424	392,675	-	-	-		

Data reported by contractor from 2012 - 2016.

** Route 30 (a Summer Seasonal Service) was discontinued as part of the 2019 Transit Plan effective November 1, 2018. The service operated for the duration of summer 2018 but did not in June 2019.

*** Winter Seasonal service is free to the user. This service was discontinued in FY 2019 as part of the 2019 Transit Plan effective November 1, 2018.

^ Farebox Revenue includes pass sales.

Commuter Route 21x was indefinitely suspended in October 2016.

****Zero Fare program began April 12, 2020

TABLE 6 – DEMOGRAPHIC AND ECONOMIC STATISTICS

**Demographic and Economic Statistics
Highlighting City of South Lake Tahoe and Douglas County
Last Ten Fiscal Years**

	City of South Lake Tahoe				Douglas County			
	Population Estimates (1)	Personal Income (2)	Per Capita Personal Income (3)	Unem- ployment Rate (4) (10)	Population (5)	Personal Income (6)	Per Capita Personal Income (7)	Unem- ployment Rate (8)
2014	20,975	500,568,375	23,865	7.0%	47,492	2,714,783	57,163	8.0%
2015	21,036	507,724,896	24,136	5.7%	47,628	2,860,357	60,056	6.8%
2016	21,078	545,498,640	25,880	5.1%	48,020	3,145,049	65,495	5.6%
2017	21,068	591,968,664	28,098	4.6%	48,309	3,145,061	65,103	4.6%
2018	21,892	646,273,732	29,521	3.5%	48,467	3,353,335	69,188	4.0%
2019	22,800	694,054,800	30,441	3.8%	48,095	3,642,708	75,740	3.9%
2020	22,525	842,525,100	37,404	10.3%	49,088	3,698,946	75,353	9.1%
2021	23,398	875,178,792	37,404 (3a)	6.0%	49,870	3,849,265	77,186	5.1%
2022	21,199	792,927,396	37,404 (3a)	2.9%	49,628	3,849,265 (3a)	77,562	3.8%
2023	20,548	768,577,392	37,404 (3a)	3.7%	(9)	(9)	(9)	4.8%

- (1) State of California - Dept of Finance
- (2) Calculated by multiplying City Population by Per Capita Personal Income
- (3) Based on 5 Year Annual American Community Survey Estimates.
- (3a) - Data in years beyond those available from Surveys reflects the closed year available.
- (4) Homefacts - Average over 12 month-calendar year period. Not seasonally adjusted. (Through FY22)
- (5) Federal Reserve Economic Data - US Bureau of the Census
- (6) Federal Reserve Economic Data - US Bureau of Economic Analysis
- (7) Calculated by dividing County Population by Personal Income
- (8) Federal Reserve Economic Date - US Bureau of Labor Statistics
- (9) Information was not available at the time of printing
- (10) State of California - Dept of Employment Development (Beginning FY23)

TABLE 7 – TRANSIT DEPENDENT POPULATION (WITHIN TRANSIT SERVICE AREA)

			Lake Tahoe South Shore Transit Dependent Population							
Census Tracts	Area	Community	2020	2020 ACS 5-	2020 ACS 5-	2020 ACS 5-	2020 ACS 5-	2020 5-Year	2020 5-Year	2020 5-Year
			Census Total Population	Year Total Population 65 & Over	Year Total Population Under 18	Year Total Population Estimates	Year Total Household Estimates	ACS Total Zero Vehicle Households	ACS Total Population with Disability	ACS Poverty Status Population
316	City of South Lake Tahoe	Stateline	4,005	465	648	3,326	1,388	119	470	707
302	City of South Lake Tahoe	Bijou	4,394	622	1,051	5,591	1,964	116	809	535
303.01	City of South Lake Tahoe	Sierra Tract	2,703	519	299	3,017	1,321	155	650	424
303.02	City of South Lake Tahoe	Highland Woods - Al Tahoe	2,903	379	267	2,684	1,282	31	378	202
304.03	City of South Lake Tahoe	Tahoe Keys	1,391	521	250	1,369	634	28	149	54
304.04	City of South Lake Tahoe	Tahoe Island Drive	2,117	400	358	2,244	890	72	229	158
304.02	City of South Lake Tahoe	The Y - Gardner Mountain	3,847	574	696	4,319	1,946	366	850	513
305.04	Pioneer Trail (County)	Pioneer Trail West (County)	2,579	696	452	2,674	1,059	15	296	110
305.02	N. Upper Truckee, Meyers (County)	North Upper Truckee, Juniper Flats	2,768	362	516	2,696	1,122	7	291	77
305.06	Meyers, Christmas Valley (County)	Meyers, Christmas Valley (East)	1,717	162	182	969	336	-	48	60
305.07	Christmas Valley (County)	Christmas Valley (West)	1,009	173	174	1,432	563	-	218	82
320	Emerald Bay Road (SR 89)	Tahoma - West Shore	940	83	221	889	323	-	90	104
16	Zephyr Cove (NV) - East Shore	Zephyr Cove, Skyland, Glenbrook	1,799	639	120	1,626	823	26	107	68
17	Roundhill (NV)	Stateline - Roundhill	1,493	236	301	1,805	765	42	86	201
18	Kingsbury (NV)	Stateline - Kingsbury	2,301	610	279	2,041	1,025	-	130	155
			35,966	6,441	5,814	36,682	15,441	977	4,801	3,450

SINGLE AUDIT INFORMATION

COMPLIANCE SECTION

TAHOE TRANSPORTATION DISTRICT
Single Audit Report on Federal Awards
Year ended June 30, 2023



Davis Farr LLP
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
 Main: 949.474.2020 | Fax: 949.263.5520

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

Board of Directors
 Tahoe Transportation District
 Stateline, Nevada

Independent Auditor's Report

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Tahoe Transportation District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 17, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

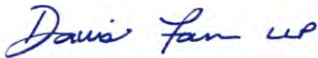
Board of Directors
Tahoe Transportation District
Stateline, Nevada

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in blue ink that reads "Davis Fan" followed by a stylized flourish.

Irvine, California
November 17, 2023



Davis Farr LLP
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612
 Main: 949.474.2020 | Fax: 949.263.5520

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
 Tahoe Transportation District
 Stateline, Nevada

Independent Auditor's Report

Report on Compliance for Each Major Federal Program

We have audited the Tahoe Transportation District's (District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the District's compliance.

Board of Directors
Tahoe Transportation District

Opinion on Major Federal Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2023, and have issued our report thereon dated November 17, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such

Board of Directors
Tahoe Transportation District

information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink that reads "Davis Fan" followed by a flourish.

Irvine, California
November 17, 2023

TAHOE TRANSPORTATION DISTRICT
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Program Identification Number	Federal Financial Assistance Expenditures
United States Department of Transportation			
Highway Planning and Construction Cluster:			
Highway Planning and Construction Program:			
Passed through the California Department of Transportation (Caltrans):			
Federal Transit Administration Surface Transportation	20.205	STPLN-6478(005) Z230	\$ 98,025
Federal Highway Administration Congestive Mitigation Air Quality	20.205	STPLN-6478(005) Z400	10,469
Passed through the Nevada Department of Transportation (NDOT):			
Federal Transit Administration Surface Transportation	20.205	PR403-21-063	21,726
Federal Transit Administration Surface Transportation	20.205	PR310-21-063	118,802
Federal Transit Administration Surface Transportation	20.205	PR496-21-063	47,233
Federal Transit Administration Surface Transportation	20.205	PR463-22-063	22,717
Federal Transit Administration Surface Transportation	20.205	PR462-22-063	<u>10,333</u>
Total Highway Planning and Construction Cluster			<u>329,305</u>
Transit Services Programs Cluster:			
Federal Transit Administration Section 5339 Program	20.526	NV-2020-004-00	149,073
Federal Transit Administration Section 5339(C) Program	20.526	NV-2019-011-00	617,937
Federal Transit Administration Section 5339 Program	20.526	NV-2021-007-00	19,737
Federal Transit Administration Section 5339(C) Program	20.526	NV-2021-006-00	799,627
Federal Transit Administration Section 5339 Program	20.526	NV-2021-035-00	34,988
Federal Transit Administration Section 5339 Program	20.526	NV-2022-013-00	<u>149,542</u>
Total Transit Services Programs Cluster			<u>1,770,904</u>
Other Programs:			
Direct Program:			
Formula Grants for Urban Areas			
Federal Transit Administration Section 5307 Program (CARES)	20.507	NV-2020-016-00	801,145
Federal Transit Administration Section 5307 Program (ARP)	20.507	NV-2022-008-00	685,452
Federal Transit Administration Section 5307 Program	20.507	NV-2021-037-00	450,452
Passed through the Nevada Department of Transportation (NDOT):			
Federal Transit Administration Section 5311 Program	20.509	PR 400-21-802	<u>1,002,359</u>
Total Other Programs			<u>2,939,408</u>
Total United States Department of Transportation			<u>5,039,617</u>
United States Department of Homeland Security			
Federal Emergency Management Agency (FEMA)			
California Governor's Office of Emergency Services (CALOES)	97.039	FEMA-4382-DR-CA	<u>52,326</u>
Total United States Department of Homeland Security			<u>52,326</u>
Total Expenditures of Federal Awards			<u>\$ 5,091,943</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

JS/ja

BOARD AGENDA ITEM: IX.B.
FPC AGENDA ITEM: III.B.

TAHOE TRANSPORTATION DISTRICT**Notes to Schedule of Expenditures of Federal Awards****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**Scope of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents only the expenditures incurred by the Tahoe Transportation District (District) that are reimbursable under programs of federal agencies providing financial awards. For the purposes of this Schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the District from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with such federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized or the portion of the program expenditures that were funded with other state, local, or other non-federal funds are excluded from the accompanying schedule.

Basis of Accounting

The expenditures included in the accompanying Schedule were reported on the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when incurred. Expenditures reported include any property or equipment acquisitions incurred under the federal program. The District elected to use the 10% de minimis cost rate during the year ended June 30, 2023.

Subrecipients

The District did not pass through any federal funds to subrecipients during the year ended June 30, 2023.

TAHOE TRANSPORTATION DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None Reported |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|--|---|
| 1. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None Reported |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? | No |
| 4. Identification of major programs: | |
| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
| 20.205 | Highway Planning and Construction |
| 20.509 | Formula Grants for Urban Areas |
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

TAHOE TRANSPORTATION DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Section II - Findings Related to the Financial Statements which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards (GAGAS)

There were no findings required to be reported in accordance with GAGAS.

Section III - Findings and Questioned Costs Related to Federal Awards

There were no findings required to be reported under 2 CFR 200, paragraph .516 of the Uniform Guidance.

TAHOE TRANSPORTATION DISTRICT
Summary Schedule of Prior Year Findings
Year ended June 30, 2023

Status of Prior Year Audit Findings:

There were no prior audit findings requiring follow-up from the year ended June 30, 2022.

Joanie Schmitt

From: Jeff Ball <JBall@DavisFarr.com>
Sent: Thursday, January 4, 2024 3:56 PM
To: Joanie Schmitt
Cc: Jennifer Farr; Jennifer Rose
Subject: ACFR

Hi Joanie,

Per your request I have included herein a statement from Davis Farr regarding the reissuance of the ACFR.

While conducting the various levels of review on the TTD ACFR numerous versions of the report were created. While all requested changes from the various level of reviews were pushed through the underlying word and excel documents supporting the financial statements, ultimately the signed opinion was attached to the PDF of an older version of the report which did not reflect all review comments. As such certain numbers within each of the basic financial statements were incorrect, as well as additional errors in the footnotes to the financial statements.

While we rectified this situation as soon as we became aware of the issue it was not until after it was provided to the board of directors. We are deeply sorry for this error on our part.

Please review the updated version and let us know if you have any questions.

Thank you,

Jeff Ball, CPA | Senior Manager

Davis Farr LLP | 539 Broadway, Suite 302 | Tacoma, WA 98402
Phone: 949.474.2020 | Direct: 714.369.5333 | Email: jball@davisfarr.com



MEMORANDUM

Date: January 31, 2024
 To: Tahoe Transportation District (TTD) Finance and Personnel Committee
 From: TTD Staff, Joanie Schmitt – Chief Financial Officer
 Subject: Recommendation of Approval of Budget Amendment Number II for Fiscal Year 2024 to the TTD Board of Directors

Action Requested:

It is requested the Committee recommend the TTD Board of Directors approve budget amendment number II for fiscal year 2024 (FY24).

Fiscal Analysis:

Staff has reviewed the first half of TTD’s fiscal activity and has refined the last six months’ projections for TTD’s funds (Attachments A through D).

The following table illustrates the projected increase or (decrease) to the FY24 Fund Balances with the proposed amendment, along with the increase/(decrease) to year-end totals for each of TTD’s funds.

Fund	Proposed Amendment II Increase / (Decrease) to Fund Balance	FYE 24 Projected Increase / (Decrease) to Fund Balance
General	(\$22,270)	\$344,342
Capital Improvement Program (CIP)	\$0	\$2,520
Transit Operations (TO)	\$2,484,418	\$4,358,462
Parking Systems (PS)	(\$41,940)	\$8,753

FY24 Recap after Amendment II

Total Revenues: \$19,726,578
 Total Expenses: \$15,012,501
 Change in Fund Balance: \$4,714,077

JS/ja

AGENDA ITEM: IX.C.
 FPC AGENDA ITEM: III.C.

Background:

Every year, a budget is developed and adopted by the Board, reviewed throughout the year and returned to the Board, if and when amendments are needed. Prior to FY24, the General Fund did not have a designated funding source and the reserve was built up over the course of the prior fifteen years. In FY24, TTD was successful in being added to Tahoe Regional Planning Agency’s Nevada State Budget and received \$330,000 in FY24 and will receive \$346,500 (5% increase) in FY25. Local agencies (Placer County, Washoe County, Douglas County, El Dorado County, and Carson City) have committed additional General Fund revenue of \$190,100 annually for the next two years.

In the CIP Fund, the fund balance is assigned to projects and was earned from interest, net bank fees, incurred on project funding advances. The interest will be used on the specific project’s expenses or returned to the entity that gave the advance.

In the TO Fund, \$2.3 million of the unrestricted reserve is held for three months of cash flow; \$250 thousand is set-aside for possible future insurance claims (10 incidents at \$25 thousand per incident); and \$1.5 million is restricted for specific project grant matches, including operations, bus purchases and planning.

The PS unrestricted reserve is held for operational expenses, administration fees, repairs and maintenance of trails and transit operations. Decisions on how the reserve is spent are made by the SR28 Corridor Management Team.

The FY24 Budget Amendment I was approved by the Board in October 2023. The amendment included budgeting for the Spooner Mobility Hub and the Central Corridor from Sand Harbor to Thunderbird Cove projects.

Discussion:

The General Fund amendment (Attachment A) is mainly attributable to anticipating less revenue in Rental Car Mitigation Fees (RCMF) of \$15,000 and South Tahoe Public Utility District’s (STPUD) contribution of \$13,500 than originally budgeted. RCMF are trending closer to FY23’s total of \$85,552, than the historical annual averages of \$100,000. Original budget considerations were made for excessively bad weather during the winter of FY23, but FY24 trends do not have them recovering, despite the \$0.25 increase in daily fees that went into effect January 1. The STPUD contribution (based on the prior year actual) has been amended to record what was received in FY24.

The CIP fund reflects zero change to the Fund Balance, as the fund is based on reimbursement grants and dedicated match for all expenditures; however, TTD is proposing significant changes in both expenses and revenues in Amendment II (Attachment B).

Proposed CIP Project adjustments include the addition of:

- The first half of procurement installments for the four Gillig hybrid buses due in April, with the balance due July of FY25. \$1,895,228
- The first half of procurement installments for the four Gillig diesel buses due in April, with the balance due July of FY25. \$1,245,972
- Syncromatics equipment, licenses and professional services procurement. . \$107,333
- Purchase of a non-ADA support vehicle. \$102,000
- Purchase of a utility trailer. \$15,808

JS/ja

BOARD AGENDA ITEM: IX.C.
FPC AGENDA ITEM: III.C.

While delaying, adjusting original budget to actual or deleting the following:

- The skid steer purchase delayed to FY25..... \$100,000
- Over budgeted estimate to procure the four Gillig buses delivered in October. \$198,982
- Bus inspections for the four Gillig buses. \$1,500
- Level 2 electrical upgrades (Shop Street)..... \$55,000
- Delayed purchase of facility amenities (bear boxes) to FY25..... \$25,000
- Various contracts totaling \$1,800,000 reprogrammed to FY25.

The changes increased the capital assets/equipment transferred to the Transit Operations fund by \$2,979,606.

The TO Fund proposed amendment (Attachment C) reflects additional revenue of \$357,945, including receipts from the Hybrid Voucher Incentive Program originally budgeted for FY23 and adjusts TDA to the final FY24 estimates, along with previous estimate overages being received in FY24. The budgeted FTA 5307 revenue was decreased by the amounts from these revenue sources, along with a decrease to the Repairs and Maintenance estimated expense. Other adjustments include the transfer of equipment from the CIP fund mentioned above.

The PS Fund proposed amendment II (Attachment D) has slight adjustments to revenue totaling \$10,700 and expenses for the pavement slurry seal, credit card fees and administrative fees totaling \$31,240.

Staff will continue to evaluate all funds and report any significant changes.

Additional Information:

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org, or Carl Hasty at (775) 589-5501 or chasty@tahoetransportation.org.

Attachments:

- A. FY24 Proposed Budget Amendment II – General Fund
- B. FY24 Proposed Budget Amendment II – CIP Fund
- C. FY24 Proposed Budget Amendment II – TO Fund
- D. FY24 Proposed Budget Amendment II – PS Fund

Tahoe Transportation District
 FY24 Proposed Budget Amendment II
 General Fund

Name	FY24 Orig Budget	FY24 Budget Amend I October 2023	FY24 Budget Amend II February 2024	FY24 Budget FINAL	Amendment II Explanation
Revenues					
Administrative Fee Revenue	47,500		2,930	50,430	Proj FY24 PS revenue
Rental Car Mitigation Revenues	100,000		(15,000)	85,000	Trending similar to FY23 (\$85,552)
Miscellaneous Revenues	0		500	500	Credit Card Cash Back
Contributions	35,000		(13,500)	21,500	Actual STPUD contribution
Local Revenue	190,100			190,100	
State Revenue - NV	330,000			330,000	
Interest Revenue	7,200		2,800	10,000	Adjustment
Total Revenues	709,800	0	(22,270)	687,530	
Expenses					
Personnel	496,568			496,568	
Admin Support Fees (ICAP)	(466,296)	(3,858)		(470,154)	
Other Operating Expenses	311,290			311,290	
Transfer Out - (Exp)	6,089	(605)		5,484	
Total Expenses	347,651	(4,463)	0	343,188	
Increase / (Decrease) to Fund Balance	362,149	4,463	(22,270)	344,342	

Tahoe Transportation District
 FY24 Proposed Budget Amendment II
 Capital Improvement Program

Name	FY24 Budget			Transfer to TO
	FY24 Orig Budget	Amend II October 2023	FY24 Budget FINAL	
Transit Capital Purchases				
4 Gillig Bus Purchases	2,400,000	(198,982)	2,201,018	2,192,628
FTA 5339 UZA FY19	118,509	(118,509)		
FTA 5339 UZA FY21	81,491	(81,491)		
NDOT 5339	1,020,000			
NDOT 5339	850,000			
** TDA Restricted Match	330,000	1,018		
Bus Inspections - FTA 5339 UZA FY21	1,500	(1,500)	0	0
Travel Per Diem	900	(900)		
Travel Auto	600	(600)		
Skid Steer Purchase	100,000		0	0
FTA 5339 UZA FY19	49,460	(49,460)		
FTA 5339 UZA FY20	50,540	(50,540)		
2 Transit Shelters	36,950	0	36,950	36,950
FTA 5339 UZA FY18	16,572	(246)		
FTA 5339 UZA FY19	15,221			
FTA 5339 UZA FY20	2,811	0		
FTA 5339 UZA FY21	2,346	(754)		
** TDA Match	0	1,000		
Syncromatics	39,842	107,333	147,175	96,970
FTA 5339 UZA FY20	39,842	34,732		
FTA 5339 UZA FY19	0	3,609		
FTA 5339 UZA FY21	0	39,125		
FTA 5310 FY21	0	29,867		

JS/ja

Tahoe Transportation District
 FY24 Proposed Budget Amendment II
 Capital Improvement Program

Name	FY24 Orig Budget	FY24 Budget		Transfer to TO
		Amend II October 2023	FY24 Budget FINAL	
Equipment - FTA 5339 UZA FY20	15,000	15,808	30,808	30,808
* Misc Equipment	15,000	0		
Utility Trailer	0	15,808		
Equipment - FTA 5339C FY 19	60,000	(55,000)	5,000	0
Level 2 Electrical Upgrades (Shop Street)	50,000	(50,000)		
Battery Electric Bus Training	10,000	(5,000)		
Equipment - FTA 5339 UZA FY21	25,000	(25,000)	0	0
* Bear Boxes (Qty 12)	25,000	(25,000)		
Non-ADA Support Vehicle	0	102,000	102,000	102,000
NDOT 5339	0	81,600		
*** TDA Match	0	20,400		
4 Gillig Diesel Bus Purchases (WIP balance FY25)	0		1,245,972	1,243,972
NDOT 5339	0	1,040,400		
*** TDA Match	0	205,572		
4 Gillig Hybrid Bus Purchases (WIP balance FY25)	0	1,895,228	1,895,228	1,893,228
FTA 5339C FY23	0	1,700,000		
** TDA Restricted Match	0	195,228		
	2,678,292	4,825,746	5,562,151	5,596,556
* Transfer to Expense Under \$5K				111,970
Transfer To Fixed Assets/Work In Progress				5,484,586
** Transfers from Transit Ops Restricted (TDA Grant Match)				527,246
*** Transfers from Transit Ops (FY24 TDA Grant Match)				225,972

JS/ja

Tahoe Transportation District
 FY24 Proposed Budget Amendment II
 Capital Improvement Program

Name	FY24 Orig Budget	FY24 Budget Amend I October 2023	FY24 Budget Amend II February 2024	FY24 Budget FINAL	Amendment II Explanation
Revenues					
FTA 5339	2,348,292		2,532,774	4,881,066	See CIP TO Project detail
FTA 5310	0		29,867	29,867	See CIP TO Project detail
Surface Transportation Program	3,298,907	168,125	(1,500,000)	1,967,032	Reduce US 50 contracts
CMAQ	252,500		(150,000)	102,500	Reduce US 50 contracts
Highways Infrastructure Progra	470,655	95,426	(150,000)	416,081	Reduce US 50 contracts
Other Revenues	2,137,935	199,487		2,337,422	
Total Revenues	8,508,289	463,038	762,641	9,733,968	
Expenses					
Personnel	433,886	37,255		471,141	
Contract Services	5,656,896	391,500	(1,800,000)	4,248,396	US 50 contracts
License & Permits	0	28,500	13,355	41,855	Syncromatics
Professional Services	49,842		(1,034)	48,808	Syncromatics, bus inspections, Level 2 upgrades
Training	10,000		(5,000)	5,000	See CIP TO Project detail
Travel - Per Diem	900		(900)	0	See CIP TO Project detail
Travel - Auto	1,550	120	(600)	1,070	See CIP TO Project detail
Other Operating Expenses	94,308	5,058		99,366	
Office & Equipment over \$5000	2,576,950		2,907,636	5,484,586	See CIP TO Project detail
Equip under \$5K	40,000		71,970	111,970	See CIP TO Project detail
Reimbursed Capital Expenses	(2,616,950)		(2,979,606)	(5,596,556)	See CIP TO Project detail
Interest	0		432	432	See CIP TO Project detail
Capital Outlay Out - (Exp)	2,616,950		2,979,606	5,596,556	See CIP TO Project detail
Transfer In - (Rev)	(358,563)	605	(423,218)	(781,176)	See CIP TO Project detail
Total Expenses	8,505,769	463,038	762,641	9,731,448	
Increase / (Decrease) to Fund Balance	2,520	0	0	2,520	

JS/ja

Tahoe Transportation District
FY24 Proposed Budget Amendment II
Transit Operations

Name	FY24 Orig Budget	FY24 Budget Amend I October 2023	FY24 Budget Amend II February 2024	FY24 Budget FINAL	Amendment II Explanation
Revenues					
FTA 5307	5,460,558		(532,901)	4,927,657	Reduced by add'l revenue and R&M adj
TDA	2,000,000		248,535	2,248,535	Final FY24 estimates & prev pverages received in FY24
Hybrid Voucher Incentive Pgm	0		90,000	90,000	Protterra incentive received in FY24 vs FY23
Miscellaneous Revenues	0		19,400	19,400	Workers Comp dividend, warranty labor
El Dorado County	120,000		(79,064)	40,936	Reduced to actual
Other Revenues	1,460,252			1,460,252	
Total Revenues	9,040,810	0	(254,030)	8,786,780	
Expenses					
Personnel	5,014,195			5,014,195	
Contract Services	0			0	No adjustment for microtransit
Repairs & Maintenance	1,245,590		(254,030)	991,560	\$175 less in parts disposal
Other Operating Expenses	2,492,097			2,492,097	
Depreciation/Amortization/Warranty	639,360			639,360	
Equip under \$5K	40,000		71,970	111,970	Syncromatics equipment from CIP
Capital Outlay In - (Rev)	(2,616,950)		(2,979,606)	(5,596,556)	Buses, equipment to TO Fixed Assets from CIP
Transfer Out - (Exp)	352,474		423,218	775,692	TDA Match for CIP grants
Total Expenses	7,166,766	0	(2,738,448)	4,428,318	
Increase / (Decrease) to Fund Balance	1,874,044	0	2,484,418	4,358,462	

JS/ja

Tahoe Transportation District
 FY24 Proposed Budget Amendment II
 Parking Systems

Name	FY24 Orig Budget	FY24 Budget Amend I October 2023	FY24 Budget Amend II February 2024	FY24 Budget FINAL	Amendment II Explanation
Revenues					
Contributions					
Parking Ops - Meters	(468,400)			(468,400)	
Parking Ops - Event Fees	(1,600)		700	(900)	2 Events: 1 fall, 1 spring
Parking Non Compliance	(45,000)		10,000	(35,000)	Adjustment
Interest Revenue	(14,000)			(14,000)	
Total Revenues	(529,000)	0	10,700	(518,300)	
Expenses					
Personnel	113,482	(37,255)		76,227	
Contracts	267,495		25,310	292,805	Slurry Seal (approved Aug meeting)
Admin Fees	51,500		(1,070)	50,430	10% of revenue
Bank / CC Fees	20,000		7,000	27,000	CC and data text fees
Other Operating Expenses	63,085			63,085	
Total Expenses	515,562	(37,255)	31,240	509,547	
Increase / (Decrease) to Fund Balance	13,438	37,255	(41,940)	8,753	

MEMORANDUM

Date: January 31, 2024

To: Tahoe Transportation District (TTD) Finance and Personnel Committee

From: TTD Staff – Peter Kraatz, Capital Program Engineer; Jim Marino, Deputy District Manager

Subject: Recommend the TTD Board of Directors Authorize Issuance of a Contract Award to Wood Rodgers, Inc. for Planning and Engineering Services for the State Route 28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project and Authorize the Deputy District Manager to Execute an Agreement in an Amount Not to Exceed \$1,844,274

Action Requested:

It is requested the Committee recommend award of a contract to Wood Rodgers, Inc. for planning and engineering services (PE) for the State Route 28 (SR28) Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project and authorize the Deputy District Manager to execute an agreement at an amount not to exceed \$1,844,274 to the TTD Board of Directors.

Fiscal Analysis:

Revenues for this project include \$2,163,269 from the Tahoe Metropolitan Planning Organization's (TMPO) Surface Transportation Block Grant (STBG), \$191,481 from the Highway Infrastructure Program (HIP)-COVID INFRA monies, and \$249,250 in local match from the Tahoe Fund. The total project budget available for PE phase is \$2,604,000. Any remaining funds from the PE phase will be transferred to the construction phase.

Work Program Impact:

All work associated with this effort is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 work program, with corresponding allotted staff time.

Background:

The SR28 Nevada Stateline to Stateline Bikeway represents one of TTD's highest priority capital projects that plans to connect Incline Village to Spooner Summit with a multi-use trail and associated roadside, safety, parking, and transit improvements. With the 2019 completion of the North Shore Demonstration Project (three miles of multi-use trail connecting Incline Village to Sand Harbor State Park), a 90-space paid parking facility and public transit stop was also built at the Tahoe East Shore trailhead in Incline Village.

This section of the Bikeway project, Chimney Beach to Secret Harbor, under consideration for design contract award, consists of approximately one mile of paved multi-use trail, a prefabricated

PK/ja

BOARD AGENDA ITEM: IX.D.
FPC AGENDA ITEM: III.D.

bridge crossing Marlette Creek, a pedestrian signalized crossing at the Chimney Beach trailhead, and off-highway parking lot expansions at Chimney Beach and Secret Harbor. The trail segment for this project will connect the two off-highway parking facilities, along with existing hiking trails that access lakeshore beaches at Secret Harbor, Chimney Beach and Thunderbird Cove. A critical part of the project will be to reduce existing on-highway parking along the SR28 corridor once the two off-highway parking facilities are expanded.

Discussion:

TTD staff released a Request for Proposals on September 22, 2023 for Planning and Engineering Services for the SR28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project. Three qualifying proposals were received, one from CDM Smith, Inc.; one from NCE; and one from Wood Rodgers, Inc. TTD, the United States Forest Service (USFS) and Nevada Department of Transportation (NDOT) staff reviewed the proposals pursuant to applicable requirements of the NDOT's Local Public Agency Manual and selected a consultant based on the team's responsiveness, project understanding, response to the scope of work, and experience.

Wood Rodgers, Inc. was determined to be the most technically qualified of the three proposers based on their understanding of the Lake Tahoe environment, project design experience in the region, and TTD's capital project goals. Staff issued a Notice of Intent to Award to Wood Rodgers, Inc. on December 13, 2023. Wood Rodgers is prepared to begin work immediately upon approval by the Board and an executed contract. Wood Rodgers estimates completing the design work by the end of 2024.

Wood Rodgers, Inc.'s proposal divided the project scope into five major work tasks to complete the PE Phase. The scope, pricing and schedule are acceptable, and subject to contract award approval and execution of finalized contract, a formal notice to proceed for initial project tasks totaling \$544,876.40 will be issued to Wood Rodgers, Inc. The Program Implementation Committee recommended award of the contract to Wood Rodgers, Inc. in the amount not to exceed \$1,844,274, subject to any TTD legal or NDOT changes to align concurrence, at their January 12, 2024 meeting.

Additional Information:

If you have any questions or comments regarding this item, please contact Peter Kraatz at (775) 589-5310 or pkraatz@tahoetransportation.org.

Attachment:

- A. Draft Agreement with Wood Rodgers, Inc.

Agreement Number 24-02

SERVICE AGREEMENT

This Agreement, made and entered into as of this _____ day of February 2024, by and between the Tahoe Transportation District (hereinafter "TTD") and Wood Rodgers, Inc. (hereinafter "SERVICE PROVIDER"). Individually they are each a "Party" and collectively they are the "Parties."

WITNESSETH:

WHEREAS, NRS Chapter 332 authorizes local governments to contract for the services of independent contractors; and

WHEREAS, TTD has determined that a provision of services is required for the State Route 28 (SR 28) Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail and Safety Improvements Project, and such project is necessary for the design and permitting of SR 28 corridor improvements, along the east shore of Lake Tahoe in Washoe County and Carson City, Nevada (hereinafter "PROJECT"); and

WHEREAS, SERVICE PROVIDER's services will be of great benefit to TTD and to the people of the State of Nevada.

NOW, THEREFORE, in consideration of the premises and of the mutual covenants hereinafter contained, it is agreed by and between the Parties as follows:

ARTICLE I - SCOPE OF SERVICES

1. The SERVICE PROVIDER agrees to the following scope.

The required project scope shall include both environmental analysis and engineering services. Environmental analysis services shall include review of existing environmental documentation for the Project and to determine what additional analysis and documentation are needed to obtain National Environmental Policy Act (NEPA) and Tahoe Regional Planning Agency (TRPA) environmental approvals. Engineering services shall include, but may not be necessarily limited to: recommendations for project delivery, utility relocation analysis, tracking budgets, preparing cost estimates and risk management. Services shall also include providing construction costs/cost of work, monitoring schedules, Right of Way (ROW) determination, overseeing quality of all aspects of the project; communication with the project team; coordinating with all other applicable consultants.

The project engineering will be completed in three phases. Phase 1 will include review and any recommended modification of the current 30 percent (30%) project design, along with environmental analysis and documentation to obtain applicable project level NEPA, United States Forest Service (USFS), Nevada Department of Transportation (NDOT), TRPA, and any other agency approvals.

Phase 2 will include the preliminary engineering up to 60 percent (60%) design completion, including but not limited to:

- Plan view of proposed site grading and drainage improvements and identification of all major road components, including curb, gutter, sidewalks, parking areas, ancillary

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buildings, restroom facilities, paid parking kiosks, transit/mobility hub facilities, safety facilities, trails, prefabricated bridge, overhead lighting, and underground utilities.

- Utility plan sheets identifying proposed improvements, with existing utilities clearly identified in locations where conflicts could exist.
- Roadway, trail, parking, bridge and drainage structure plan and profile sheets with appropriate horizontal and vertical design information.
- Necessary hydrogeology, geotechnical and land surveys for supporting design.
- ROW boundaries and property owner identification in and around project site.
- Identification of any project improvements located on private property. The project assumes all improvements will be primarily located on a combination of local (Washoe County and Carson City), state (NDOT), and federal lands (USFS).
- Determination of all necessary ROW acquisition based on preliminary project design.
- Determining all necessary rights-of-entry for private property for construction purposes.
- Ensure all designs meet NDOT requirements, expectations, and standards.
- Develop landscape plans, irrigation plans, and vegetative maintenance plans, consistent with relevant policies and ordinances.
- Ensure all designs meet current standards in addressing multi-modal functionality.
- Update project costs, prepare a finance plan, as needed, and provide any information necessary for securing additional funds.
- Assist in coordination, communication and, if necessary, preparation of inter-local agreements with stakeholders.
- Participate in the partnering process with project stakeholders.
- Development of construction sequence plan.
- Preparation of wayfinding signage and a highway modification plan for both parking facilities and on-highway parking removal.
- Parking management design, including infrastructure to emulate and connect to the existing parking system (Park Tahoe) at the Tahoe East Shore trailhead, as applicable.
- Development of a minimum of two design configurations for each parking facility, including Chimney Beach and Secret Harbor. Even though the Chimney Beach parking facility is currently under construction by the USFS; parking kiosks, underground broadband facilities, SR 28 pedestrian crossing, and parking facility driveway connection to SR 28 still require detailed design for the Chimney Beach parking facility.

Phase 3 will encompass all final project design and construction drawings, project quantities, project specifications, and detailed construction cost estimate for bidding project. The selected firm will work alongside TTD to deliver the necessary project engineering products, along with determination of ROW survey and easement products required by local and state agencies where the project improvements will be built.

2. The SERVICE PROVIDER agrees to furnish all labor, materials, services, equipment, tools, and other expenses necessary to perform the professional services required under the terms of this Agreement except as specifically provided otherwise herein.

3. The SERVICE PROVIDER agrees to comply with all requirements contained in the Request for Proposal dated September 12, 2023, which is incorporated into this Agreement by reference.

ARTICLE II - PERFORMANCE

1. The term of this Agreement shall be from the date first written above through and including December 31, 2024, unless a change extending the term is further agreed to by written amendment signed by all parties to this Agreement prior to such term expiration date.

2. In the event that the SERVICE PROVIDER performs or causes to be performed any work after: (a) the Agreement's expiration date as set forth within this Agreement, as it may be amended from time to time through written amendment signed by the parties hereto, prior to such expiration date; or (b) termination of this Agreement prior to the expiration date set forth within this Agreement; then TTD shall make no payment for work performed following the expiration or termination dates, and the SERVICE PROVIDER shall forfeit any and all right to payment for such work.

3. The SERVICE PROVIDER, on behalf of itself, its spouses, heirs, executors, administrators, successors, subrogates, servants, insurers, attorneys, independent representatives, personal representatives, agents, and assigns, does hereby waive, release, and forever discharge the State of Nevada, TTD, and each and every of their departments, divisions, agencies, officers, directors, agents, contractors, and employees, from any and all claims, demands, liens, liability, actions, causes of action, and suits for damages, at law and in equity, in any way connected with or arising from the SERVICE PROVIDER's provision of services and work performed following termination of this Agreement, and/or following the expiration date of this Agreement, as it may be amended from time to time through written amendment signed by the parties hereto, prior to such expiration date.

4. TTD, nor any of their departments, divisions, agencies, officers, directors, agents, contractors, and employees, shall have authority to extend this Agreement beyond the expiration date set forth within this Agreement, unless such extension is set forth within a written amendment signed by the parties hereto prior to such expiration date. The SERVICE PROVIDER shall not rely upon any oral or written representations expressed extrinsic to a written amendment signed by the parties hereto, prior to such expiration date, purporting to alter or amend this Agreement, including but not limited representations relating to the extension of the Agreement's expiration date.

5. Paragraphs 1 through 5 of this Article II - Performance, shall survive the termination and expiration of this Agreement.

6. The SERVICE PROVIDER shall not proceed with work until the SERVICE PROVIDER receives a written "Notice to Proceed" from TTD. If the SERVICE PROVIDER does commence said work prior to receiving said Notice to Proceed, the SERVICE PROVIDER shall forfeit any and all right to reimbursement for that portion of the work performed prior to said dates. Furthermore, the SERVICE PROVIDER shall not rely on the terms of this Agreement in any way, including but not limited to any written or oral representations and warranties made by TTD or any of its agents, employees, or affiliates, or on any dates of performance, deadlines, indemnities, or any other term contained in this Agreement or otherwise prior to receipt of the Notice to Proceed. In the event the SERVICE PROVIDER violates the provisions of this Section, the SERVICE PROVIDER waives any and all claims and damages against TTD, its employees, agents, and/or affiliates, including but not limited to monetary damages and/or any other available remedy at law or in equity arising under the terms of this Agreement.

7. In the event TTD discovers a SERVICE PROVIDER's error or omission before its discovery by the SERVICE PROVIDER, TTD shall not unreasonably delay in notifying SERVICE PROVIDER of such error or omission. TTD's notice to SERVICE PROVIDER shall specify the maximum time period SERVICE PROVIDER will be allowed for correction. The SERVICE PROVIDER shall make all necessary corrections resulting from its errors and omissions, and shall without delay make any corrections necessitated by the negligence, lack of adequate resources, or any other cause within the SERVICE PROVIDER's control, and shall make such corrections without additional compensation. SERVICE PROVIDER shall track all related costs for the

correction. Acceptance of the professional services by TTD will not relieve the SERVICE PROVIDER of the responsibility for any subsequent correction of any such errors and omissions, and the clarification of any ambiguities. The SERVICE PROVIDER will be responsible for additional costs in subsequent related construction resulting from its errors or omissions. Should TTD use its own personnel, supplies, or equipment to remedy the deficiency, all such costs incurred by TTD shall be deducted from the sum due or which may become due to the SERVICE PROVIDER. In the event all such costs and charges incurred by TTD exceed the sum which would have been payable under this Agreement, then the SERVICE PROVIDER shall reimburse TTD the amount of said excess.

9. The SERVICE PROVIDER shall assign one (1) individual throughout the life of this Agreement who shall have overall PROJECT responsibility unless illness or termination requires replacement. This individual shall be registered in accordance with NRS Chapter 625, Professional Engineers and Land Surveyors. This individual shall ensure that each sheet of the final submittal, including the title sheet, is stamped (electronic or wet stamp acceptable), signed and dated (original signature and date required) in accordance with NRS Chapter 625 and Nevada Administrative Code (NAC), Chapter 625.

10. A key person is defined as any individual identified by the SERVICE PROVIDER in its proposal as being part of the team to be assigned to the PROJECT. The SERVICE PROVIDER acknowledges and agrees, that the award of this Agreement was based, in part, on its ability to manage the PROJECT, and the qualifications, experience, and capacity of the SERVICE PROVIDER's aforementioned key persons and team. The SERVICE PROVIDER represents, warrants, and covenants that such key persons are and will continue to be available to undertake and perform all services identified herein and fulfill the roles identified in its proposal. The SERVICE PROVIDER shall notify TTD in writing within ten (10) calendar days when a key person leaves the PROJECT team.

a. If a key person leaves the PROJECT team, the SERVICE PROVIDER shall promptly propose a replacement within thirty (30) calendar days to and for TTD's review and written consent.

b. TTD shall have the unilateral right to terminate this Agreement:

1. If a key person leaves the PROJECT team for a reason other than death, retirement, incapacitation, or leaving SERVICE PROVIDER's employment (including the employment with SERVICE PROVIDER's affiliates, subsidiaries, and parent companies/organizations);

2. If a key person listed by the SERVICE PROVIDER in its proposal to perform or supervise various aspects of design is changed or leaves the PROJECT team; or

3. If TTD does not accept the SERVICE PROVIDER's proposed key person replacement.

c. If this Agreement is terminated pursuant to the above, the SERVICE PROVIDER shall be paid for actual costs incurred for all services rendered and accepted by TTD, and an amount of fee proportional to the work completed as of the date of termination. Additionally, the SERVICE PROVIDER shall not be entitled to any settlement costs, if any. Such termination will not occur if the SERVICE PROVIDER provides a replacement that is acceptable to TTD within thirty (30) calendar days of the date when the key person is changed or has left the PROJECT team.

11. The SERVICE PROVIDER shall at all times maintain control over and have complete responsibility for all services performed pursuant to this Agreement by the SERVICE PROVIDER and any of its subcontractors.

12. The SERVICE PROVIDER warrants that all deliverables and professional services produced under this Agreement shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry. The standard of care applicable to SERVICE PROVIDER's services will be of the degree of skill and diligence normally employed by professional engineers performing the same or similar services at the time said services are performed.

13. This Agreement, and any amendments, may be suspended temporarily, either wholly or in part, by TTD upon oral notice confirmed in writing within ten (10) calendar days, when TTD determines that conditions beyond the control of the SERVICE PROVIDER are unfavorable to its satisfactory continuation of work. Should such conditions be encountered, the time for completion may be extended in an amount determined by TTD to be equivalent to the delay. Requests for suspension of time by the SERVICE PROVIDER must have the written approval of TTD. No allowance shall be made for delay or suspension of the services solely due to the fault of the SERVICE PROVIDER.

14. An alteration ordered by TTD which substantially changes the services provided for by the expressed intent of this Agreement will be considered extra professional services, and shall be specified in a written amendment signed by all Parties, which will set forth the nature and scope thereof. The method of payment for extra professional services shall be specified at the time the amendment is written.

15. The SERVICE PROVIDER shall not assign or subcontract, any of the professional services performed under this Agreement without the prior written approval of TTD. The SERVICE PROVIDER will, subsequent to obtaining written approval from TTD, provide TTD with a copy of the contract or agreement for professional services. The SERVICE PROVIDER, shall require its subcontractors to comply with all provisions of 48 CFR Chapter 1, Part 31, and, if the subcontract agreement exceeds One Hundred Thousand and No/00 Dollars (\$100,000.00), the subcontract agreement shall also comply with Paragraph 16 of this Article. The SERVICE PROVIDER will be responsible for any costs or deficiencies resulting from noncompliance if the subcontractors fail to comply with 48 CFR Chapter 1, Part 31. Any attempted assignment of rights or delegation of duties under this Agreement without the prior written consent of TTD, shall be void.

16. The SERVICE PROVIDER agrees to complete and sign Attachment A - "AFFIDAVIT REQUIRED UNDER SECTION 112(c) AND 2 CFR PARTS 180 AND 1200 – SUSPENSION OR DEBARMENT," Attachment B - "CERTIFICATION REQUIRED BY SECTION 1352 of TITLE 31, UNITED STATES CODE, RESTRICTIONS OF LOBBYING USING APPROPRIATED FEDERAL FUNDS," and "Instructions for Completion of SF-LLL, Disclosure of Lobbying Activities," attached hereto and incorporated herein.

17. The SERVICE PROVIDER acknowledges that the Nevada Department of Transportation has established a Disadvantaged Business Enterprise (DBE) participation requirement of **six percent (6%)** of the total dollar value of the Agreement costs. A DBE must be a small business concern as defined by the U.S. Small Business Act, 15 USC § 632 or by 49 CFR Subtitle A, Part 26.

18. The SERVICE PROVIDER shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of Federally-assisted contracts. Failure by the SERVICE PROVIDER to carry out these requirements is a material breach of this Agreement, which may

result in the termination of this Agreement or such other remedy as the contracting agency deems appropriate.

19. Failure by the Service Provider to fulfill the DBE Agreement requirements and to demonstrate good faith efforts, either in the SERVICE PROVIDER's proposal or during the performance period, constitutes a breach of this Agreement. In event of such a breach, TTD may:

- a. Withhold progress payments or a portion thereof;
- b. Deduct, as damages, an amount equal to the unmet portion of the DBE commitment not achieved. This amount will be determined by multiplying the percentage of DBE participation proposed by the total cost set forth in the agreement and then multiplying the actual percentage of DBE participation used during the agreement by the total cost set forth in the agreement. In the event the actual percentage of DBE participation is less than the proposed percentage of DBE participation, the difference in these two figures shall be the amount of damages due to TTD;
- c. Remove the SERVICE PROVIDER from the prequalified list for repeated violations, falsifications, or misrepresentations; and/or
- d. Terminate the Agreement.

20. This Agreement is contingent upon the verification that the SERVICE PROVIDER has a valid and active Nevada Business License, and is in good standing in all areas of the Secretary of State's business requirements. If the SERVICE PROVIDER is an out of state provider, the SERVICE PROVIDER must be registered as a foreign business entity equivalent in Nevada, in active status and in good standing.

ARTICLE III – TERMINATION

1. TTD may terminate this Agreement without cause with 10 days' written notice to the SERVICE PROVIDER. In the event this Agreement is terminated in this manner, the SERVICE PROVIDER shall be paid for the cost of the professional services, which have been completed and accepted by TTD up to the date of termination.

2. The continuation of this Agreement beyond the current biennium is subject to and contingent upon sufficient funds being appropriated, budgeted, and otherwise made available by TTD. TTD may terminate this Agreement, and the SERVICE PROVIDER waives any and all claims for damages, effective immediately upon receipt of written notice, or any date specified therein, if for any reason TTD's funding from TTD, state and/or federal sources is not appropriated or is withdrawn, limited or impaired.

3. A default or breach may be declared with or without termination. This Agreement may be terminated by either Party upon written notice of default or breach to the other Party as follows:

- a. If the SERVICE PROVIDER fails to provide or satisfactorily perform any of the professional services called for by this Agreement within the time requirements specified in this Agreement or within any granted extension of those time requirements; or
- b. If any state, county, city, or federal license, authorization, waiver, permit, qualification, or certification required by statute, ordinance, law, or regulation to be held by the

SERVICE PROVIDER to provide the goods or services required by this Agreement is for any reason denied, revoked, debarred, excluded, terminated, suspended, lapsed, or not renewed; or

c. If the SERVICE PROVIDER becomes insolvent, subject to receivership, or becomes voluntarily or involuntarily subject to the jurisdiction of a bankruptcy court; or

d. If TTD materially breaches any material duty under this Agreement and any such breach impairs the SERVICE PROVIDER's ability to perform; or

e. If it is found by TTD that any quid pro quo or gratuities in the form of money, services, entertainment, gifts, or otherwise were offered or given by the SERVICE PROVIDER, or any agent or representative of the SERVICE PROVIDER, to any officer or employee of TTD with a view toward securing an agreement or securing favorable treatment with respect to awarding, extending, amending, or making any determination with respect to the performing of such agreement; or

f. If the SERVICE PROVIDER knowingly bills TTD for unallowable costs or non bona fide goods or services, or for goods and services not provided.

4. Termination upon a declared default or breach may be exercised after service of written notice and the subsequent failure of the defaulting Party, within fifteen (15) calendar days of service of that notice, to provide evidence, satisfactory to the aggrieved Party, showing the declared default or breach has been corrected. Such correspondence shall be deemed to have been served on the date of postmark.

5. In the event of the SERVICE PROVIDER's breach of this Agreement, all costs and charges incurred by TTD, together with the cost of completing the work under this Agreement, shall be deducted from any money due or which may become due to said SERVICE PROVIDER. If expenses exceed the sum which would have been payable under this Agreement, then the SERVICE PROVIDER shall be liable and shall pay to TTD the amount of said excess.

6. This Agreement shall be terminated when the professional services contemplated and covered by this Agreement have been completely performed by the SERVICE PROVIDER, and all items of professional services have been approved and accepted by TTD, and final payment is made.

ARTICLE IV – COST

SPECIFIC RATES OF COMPENSATION

1. The "specific rates of compensation" method of compensation shall be used for the SERVICE PROVIDER's services.

2. The total cost of the services by the SERVICE PROVIDER shall not exceed the sum of **One Million, Eight Hundred, Forty-Four Thousand, Two Hundred, Seventy-Four and 00/100 Dollars (\$1,844,274.00)** per the attached cost schedule (Attachment D).

3. TTD will pay the SERVICE PROVIDER in monthly installments based upon progress and final payment reports submitted by the SERVICE PROVIDER and as approved by TTD.

4. The SERVICE PROVIDER is required to submit a monthly progress report in TTD's format showing the status of the professional services and the degree of completion thereof.

5. Travel costs will be reimbursed based on actual costs limited by Federal Travel Regulations (FTR) GSA lodging, meals and incidental expense, and mileage reimbursement rates. The SERVICE PROVIDER shall provide travel receipts.

6. When requested by TTD, the SERVICE PROVIDER shall schedule its own airline and rental car reservations by the most economical means for reimbursement. Original receipts for airfare and rental cars must be submitted with the "Claim for Travel Expense." TTD is not responsible for payment of any premium, deductible or assessments on insurance policies purchased by the SERVICE PROVIDER for a rental vehicle.

ARTICLE V - SCHEDULE OF PAYMENTS

1. The SERVICE PROVIDER shall submit a signed invoice monthly for all services rendered along with one (1) copy of substantiating documentation. The invoice must be submitted on the SERVICE PROVIDER's stationery using TTD's format. TTD will utilize its normal accounting procedure in the payment of the invoices submitted.

2. TTD reserves the right to inspect and approve the professional services performed before payment is made to the SERVICE PROVIDER. Payment will be withheld for deliverables and professional services TTD determines to be unsatisfactory in that they have not been provided in a workmanlike manner consistent with standards in the trade, profession, or industry. Payment shall remain unpaid until the professional services are completed in accordance with the standards and work requirements defined in this Agreement. In such an event, TTD will provide the SERVICE PROVIDER with a written explanation as to why payment has been withheld.

3. The total cost of services for this Agreement, is the negotiated amount identified in Article IV, Paragraph 2. This amount was based upon the SERVICE PROVIDER's costs and fixed fee as well as the costs and fixed fees, if any, of all of its subcontractors. If a subcontractor does not expend all funds allocated to it for services identified in its agreement with the SERVICE PROVIDER, a copy of which shall be provided to TTD prior to issuance of the Notice to Proceed, the SERVICE PROVIDER shall not redistribute or expend such funds without the prior written approval of TTD. Failure to notify TTD prior to the use of such funds will constitute grounds for denial of reimbursement for such expenditures.

4. Payment of invoices shall be as follows:

a. TTD will use its best efforts to cause the SERVICE PROVIDER to be paid within thirty (30) days of receipt of SERVICE PROVIDER'S correct and undisputed invoice.

b. TTD shall have twenty (20) calendar days after postmark of an invoice to dispute any or all of the charges on that invoice. The undisputed amount shall be paid to the SERVICE PROVIDER within sixty (60) calendar days of the date of postmark. The disputed amount shall be negotiated and resolved in good faith by both Parties and paid within forty (40) calendar days after the date the corrected invoice is received by TTD or is approved by both Parties for payment.

5. SERVICE PROVIDER is required to pay its subcontractors performing work related to this Agreement for satisfactory performance of that work no later than 30 days after the SERVICE PROVIDER'S receipt of payment for that work from TTD. In addition, the SERVICE PROVIDER may not hold retainage from its subcontractors.

6. The prevailing party in an action to enforce this Agreement is entitled to reasonable attorney's fees and costs.

ARTICLE VI - MISCELLANEOUS PROVISIONS

1. The SERVICE PROVIDER shall be responsible for and shall comply with all applicable federal, state, and local government obligations and TTD policies and procedures. The SERVICE PROVIDER will be responsible for and shall pay all taxes, assessments, fees, premiums, permits, and licenses required by law. Real property and personal property taxes are SERVICE PROVIDER's responsibility in accordance with NRS Chapter 361. The SERVICE PROVIDER warrants that it has a valid business license. The SERVICE PROVIDER agrees to be responsible for and shall pay any such government obligations not paid by its subcontractors during performance of this Agreement. TTD may set-off any consideration due against any delinquent government obligation.

2. It is expressly understood that the SERVICE PROVIDER is an independent contractor, and is subject to all statutes and laws, including NRS 332.300 relating to independent contractors. Nothing contained in this Agreement shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for TTD whatsoever with respect to the indebtedness, liabilities, and obligations of the SERVICE PROVIDER or any other party. Neither the SERVICE PROVIDER nor its employees, agents or representatives shall be considered employees, agents or representatives of TTD.

3. The SERVICE PROVIDER shall be solely responsible for its own employees, and TTD shall have no obligation with respect to:

- a. Withholding of income taxes, FICA, or any other taxes or fees;
- b. Industrial insurance coverage;
- c. Participation in any group insurance plans available to employees of TTD;
- d. Participation or contributions by either the SERVICE PROVIDER or TTD to the Public Employees Retirement System;
- e. Accumulation of vacation leave or sick leave; or
- f. Unemployment compensation coverage provided by TTD.

4. The SERVICE PROVIDER shall indemnify and hold TTD harmless from, and defend TTD against, any and all losses, damages, claims, costs, penalties, liabilities, and expenses arising or incurred because of, incident to, or otherwise with respect to any such taxes, fees, insurance, contributions, leave, or coverage.

5. Unless expressly provided in this Agreement, the SERVICE PROVIDER shall not engage or use the devices and/or services of TTD's personnel without the prior written consent of TTD.

6. The SERVICE PROVIDER agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Attachment C "Insurance" and made a part of this Agreement. All insurance policies shall be subject to approval by TTD as to form and content. These requirements are subject to amendment or waiver if so approved in

writing by the District Manager. SERVICE PROVIDER agrees to provide District with copies of required policies.

7. TTD has the option of requesting, at any time, a meeting with the SERVICE PROVIDER or its authorized representative to discuss and review PROJECT status and the SERVICE PROVIDER shall furnish thereafter a copy of the minutes of such meetings to TTD.

8. The SERVICE PROVIDER has total responsibility for the accuracy and correctness of data prepared under the terms of this Agreement, and shall check all such material accordingly for completeness, missing items, correct multipliers, and consistency. The deliverables shall be reviewed by TTD for conformity with TTD's procedures and contract terms. The SERVICE PROVIDER acknowledges that review by TTD does not include detailed review or checking of major components and related details or the accuracy of such deliverables, and TTD's review shall not relieve the SERVICE PROVIDER of its total responsibility for the accuracy and correctness of data prepared under the terms of this Agreement.

9. The SERVICE PROVIDER shall appear as a consultant and, if necessary, as an expert witness on behalf of TTD in any subsequent court action which involves any of the services required by this Agreement. Compensation for services rendered in this regard will be paid at a rate to be negotiated at the time such services are necessary.

10. Upon completion, termination or cancellation of the services embraced under this Agreement, all professional services inclusive of research, investigation, and analysis data, reports (including files stored on mobile media), computations, tabulations, original drawings, and design files (including CAD information stored on mobile media), correspondence input from external sources (including subcontractors), etc., shall be delivered to and become the property of TTD, without limitation. Reuse of said materials, information or data, during performance or following termination of this Agreement, on any other project or for any other purpose except as provided for herein, shall be at TTD's discretion and TTD's sole decision. The SERVICE PROVIDER shall not utilize any materials, information, or data obtained as a result of performing the services called for in this Agreement in any commercial or academic publication or presentation without the express written permission of TTD. The SERVICE PROVIDER shall not reference an opinion of an employee or agent of TTD obtained as a result of performing the services called for in this Agreement, in any publication or presentation, without the written permission of the employee or agent to whom the opinion is attributed, in addition to the written permission of TTD.

11. The SERVICE PROVIDER agrees that any reports, materials, studies, photographs, negatives, drawings, or other documents prepared by the SERVICE PROVIDER in the performance of its obligations under this Agreement shall be the exclusive property of TTD. The SERVICE PROVIDER shall remit all such documents to TTD upon completion, termination, or cancellation of this Agreement or upon written request of TTD. The SERVICE PROVIDER shall not use, willingly allow, or cause to have such documents used for any purpose other than performance of the SERVICE PROVIDER's obligation under this Agreement, without the prior written consent of TTD.

12. The SERVICE PROVIDER and successors, executors, administrators, and assigns of the SERVICE PROVIDER's interest in the professional services or the compensation herein provided shall be bound to TTD to the full legal extent to which the SERVICE PROVIDER is bound with respect to each of the terms of this Agreement.

13. The SERVICE PROVIDER warrants that it has not employed or retained any company or persons (other than a bona fide employee working solely for the SERVICE

PROVIDER) to solicit or secure this Agreement and that the SERVICE PROVIDER has not paid or agreed to pay any company or persons (other than a bona fide employee working solely for the SERVICE PROVIDER) any fee, commission, percentage, brokerage fee, or any other gifts contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, TTD shall have the right to annul this Agreement without liability, or, in its discretion, to deduct from the Agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

14. Any dispute arising under this Agreement as to performance, compensation, and the interpretation of satisfactory fulfillment of the terms of this Agreement shall be decided by TTD. It is the intent of TTD to resolve disputes at the lowest level possible. Nothing herein contained shall impair either of the Parties' right to file suit in the state district courts of the State of Nevada.

15. During the performance of this Agreement, the SERVICE PROVIDER, for itself, its assignees and successors in interest agrees as follows:

a. **Compliance with Regulations:** The SERVICE PROVIDER shall comply with all of the regulations relative to nondiscrimination in federally-assisted programs of 49 CFR Part 21 as they may be amended from time to time (hereinafter "Regulations"), which are herein incorporated by reference and made a part of this Agreement.

b. **Nondiscrimination:** The SERVICE PROVIDER, with regard to the professional services performed by it during the Agreement, shall not discriminate on the grounds of race, color, age, religion, sex, creed, handicap, or national origin in the selection and retention of subcontractors, including procurement of materials and leases of equipment. The SERVICE PROVIDER shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5. of the Regulations, including employment practices, when the Agreement covers a program set forth in Appendix B of the Regulations.

c. **Solicitations for Subcontracts, Including Procurement of Materials, and Equipment:** In all solicitations either by competitive bidding or negotiation made by the SERVICE PROVIDER for professional services to be performed under a subcontract, including procurement of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the SERVICE PROVIDER of the SERVICE PROVIDER's obligations under this Agreement and the Regulations relative to nondiscrimination on the grounds of race, color, age, religion, sex, creed, handicap, or national origin.

d. **Information and Reports:** The SERVICE PROVIDER shall provide all information and reports required by the Regulations, or directives issued pursuant thereto, and shall permit access to its facilities as may be determined by TTD, the Nevada Department of Transportation (NDOT) or the Federal Highway Administration (FHWA) to be pertinent to ascertain compliance with such Regulations or directives. Where any information required of a SERVICE PROVIDER is in the exclusive possession of another who fails or refuses to furnish this information, the SERVICE PROVIDER shall so certify to TTD, the NDOT, or the FHWA as appropriate, and shall set forth what efforts it has made to obtain the information.

e. **Sanctions for Noncompliance:** In the event of the SERVICE PROVIDER's noncompliance with the nondiscrimination provisions of this Agreement, TTD shall impose such Agreement sanctions as it the NDOT or the FHWA may determine to be appropriate, including, but not limited to:

1. Withholding of payments to the SERVICE PROVIDER under the Agreement until the SERVICE PROVIDER complies, and/or

2. Cancellation, termination, or suspension of the Agreement, in whole or in part.

f. Agreements with subcontractors will include provisions making all subcontractor records available for audit by TTD, the NDOT or the FHWA.

g. Incorporation of Provisions: The SERVICE PROVIDER will include the provisions of Paragraphs (a) through (f) above in every subcontract including procurement of materials and leases of equipment, unless exempt by Regulations, order, or instructions issued pursuant thereto. The SERVICE PROVIDER will take such action with respect to any subcontract or procurement as TTD, the NDOT or the FHWA may direct as a means of enforcing such provisions including sanctions for non-compliance. In the event SERVICE PROVIDER becomes involved in, or is threatened with litigation by a subcontractor or supplier as a result of such direction, the SERVICE PROVIDER may request TTD to enter into such litigation to protect the interests of TTD and the SERVICE PROVIDER may request the United States to enter into such litigation to protect the interests of the United States.

16. During the performance of this Agreement, the SERVICE PROVIDER, for itself, its assignees and successors in interest agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

a. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 C.F.R. Part 21.

b. The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);

c. Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);

d. Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 C.F.R. Part 27;

e. The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);

f. Airport and Airway Improvement Act of 1982, (49 U.S.C. § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);

g. The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);

h. Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 C.F.R. Parts 37 and 38;

- i. The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- j. Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- k. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- l. Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. § 1681 et seq).

17. In the event federal funds are used for payment of all or part of this Agreement, the SERVICE PROVIDER, for itself, its assignees, and successors in interest agrees as follows:

- a. Debarment and/or Suspension: The SERVICE PROVIDER certifies that neither it nor its subcontractors, nor their principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency. SERVICE PROVIDER is subject to suspension and debarment actions as specified in 2 CFR part 1200 and 2 CFR part 180, potential cause of action under the False Claims Act as specified in 32 U.S.C. 3729-3733, and prosecution for making a false statement as specified in 18 U.S.C. 1020.
- b. ADA: The SERVICE PROVIDER and subcontractor shall comply with all terms, conditions, and requirements of the Americans with Disabilities Act of 1980, as amended, and regulations adopted thereunder contained in 49 CFR, Part 27, and any relevant program-specific regulations.
- c. Civil Rights: The SERVICE PROVIDER and subcontractor shall comply with the requirements of the Civil Rights Act of 1964, as amended, the Rehabilitation Act of 1973, as amended, and any relevant program-specific regulations, and shall not discriminate against any employee or person offered employment because of race, national origin, creed, color, sex, religion, age, disability, or handicap condition, including AIDS and AIDS-related conditions

18. Each party agrees to keep and maintain under generally accepted accounting principles full, true, and complete records and documents pertaining to this Agreement and present, at any reasonable time, such information for inspection, examination, review, audit, and copying at any office where such records and documentation are maintained. It is expressly understood that the duly authorized representatives of TTD, NDOT and FHWA, and the U.S. Department of Transportation's Inspector General, the Comptroller General of the United States, or any of their duly authorized representatives shall have the right to inspect/audit the professional services and charges of the SERVICE PROVIDER whenever such representatives may deem such inspection to be desirable or necessary. Such records and documentation shall be maintained for three (3) years after final payment is made.

19. To the fullest extent permitted by law, the SERVICE PROVIDER shall be liable to TTD, and its employees, officers, and agents of TTD for any liabilities, damages, losses, claims, actions, or proceedings, including, without limitation, reasonable attorney's fees, to the extent arising from the negligence, errors, omissions, reckless, or intentional misconduct of the SERVICE PROVIDER or the employees or agents of the SERVICE PROVIDER in the performance of this Agreement.

20. The SERVICE PROVIDER shall use its own vehicles and TTD is not responsible for the payment of any premiums, deductible, or assessments on any insurance policies purchased by the SERVICE PROVIDER.

21. The SERVICE PROVIDER warrants that all deliverables and work produced under this Agreement shall be completed in a workmanlike manner consistent with standards in the trade, profession, or industry.

22. The SERVICE PROVIDER agrees that, prior to any sale, transfer, business name change, change in principals, or any other occurrence that alters this Agreement in any way, the SERVICE PROVIDER shall notify TTD of such intent at least seven (7) calendar days prior to making said change.

23. All notices or other communications required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other Party at the address set forth below:

FOR TTD:

Jim Marino
PO Box 499
Zephyr Cove, NV 89448
128 Market Street, Suite 3F
Stateline, NV 89449
Phone: (775) 589-5500, ext. 512
Fax: (775) 588-0917
E-mail: jmarino@tahoetransportation.org

FOR SERVICE PROVIDER:

Derek Kirkland
Wood Rodgers, Inc.
1361 Corporate Blvd., Reno, NV 89502
Phone: 775-828-7742
E-mail: dkirkland@woodrogers.com

24. This Agreement and the rights and obligations of the Parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The Parties consent to the exclusive jurisdiction of the Nevada state district courts for enforcement of this Agreement.

25. As used herein the term "SERVICE PROVIDER" shall include the plural as well as the singular, and the feminine as well as the masculine.

26. Neither Party shall be deemed to be in violation of this Agreement if it is prevented from performing any of its obligations hereunder for any reason beyond its control, including, without limitation, strikes, inmate disturbances, acts of God, civil or military authority, act of public enemy, or accidents, fires, explosions, earthquakes, floods, winds, failure of public transportation, or any other similar serious cause beyond the reasonable control of either Party. In such an event

the intervening cause must not be through the fault of the Party asserting such an excuse, and the excused Party is obligated promptly to perform in accordance with the terms of the Agreement after the intervening cause ceases.

27. The SERVICE PROVIDER shall keep confidential all information, in whatever form, produced, prepared, observed, or received by the SERVICE PROVIDER to the extent that such information is confidential by law or otherwise required by this Agreement.

28. Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. TTD will have the duty to disclose unless a particular record is confidential by law or a common law balancing of interests.

29. The SERVICE PROVIDER shall provide a minimum of thirty percent (30%) of the combined value of all items of work covered by this Agreement. The SERVICE PROVIDER shall not assign or subcontract any of the work performed under this Agreement without the prior written approval of TTD. The SERVICE PROVIDER shall, prior to obtaining written approval from TTD, provide TTD with a copy of the subcontract or sub-agreement for said work. Any assignment of rights or delegation of duties under this Agreement, without the prior written consent of TTD, shall be void.

30. The illegality or invalidity of any provision or portion of this Agreement shall not affect the validity of the remainder of the Agreement and this Agreement shall be construed as if such provision did not exist. The unenforceability of such provision shall not be held to render any other provision or provisions of this Agreement unenforceable.

31. Except as otherwise provided for by law or this Agreement, the rights and remedies of the Parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including, without limitation, the recovery of actual damages and the prevailing party's reasonable attorney's fees and costs.

32. It is specifically agreed between the Parties executing this Agreement that it is not intended by any of the provisions of any part of this Agreement to create in the public or any member thereof a third party beneficiary status hereunder, or to authorize anyone not a Party to this Agreement to maintain a suit for personal injuries or property damage, or pursuant to the terms or provisions of this Agreement.

33. The Parties hereto represent and warrant that the person executing this Agreement on behalf of each Party has full power and authority to enter into this Agreement and that the Parties are authorized by law to perform the services set forth herein.

34. This Agreement constitutes the entire agreement of the Parties and such is intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Agreement specifically displays a mutual intent to amend a particular part of this Agreement, general conflicts in language between any such attachment and this Agreement shall be construed consistent with the terms of this Agreement. Unless otherwise expressly authorized by the terms of this Agreement, no modification or amendment to this Agreement shall be binding upon the Parties unless the same is in writing and signed by the respective Parties hereto and the Attorney General.

35. At the end of the term of this Agreement described in Article II – Performance, Paragraph 1, the SERVICE PROVIDER will be evaluated and that evaluation may be used for evaluation of future procurements.

IN WITNESS WHEREOF, the authorized representatives of the SERVICE PROVIDER and TTD have caused their names to be signed hereon on the date first above written.

WOOD RODGERS, INC.

TTD

Derek Kirkland
Principal

James Marino
Deputy District Manager

Approved as to Legality and Form:

General Counsel

DRAFT

Attachment A
AFFIDAVIT REQUIRED UNDER 23 USC SECTION 112(c)
AND 2 CFR PARTS 180 AND 1200 - SUSPENSION OR DEBARMENT

STATE OF _____

SS

COUNTY OF _____

I, _____ (Name of party signing this affidavit and the Proposal Form) _____ (title) being duly sworn do depose and say: That _____ (name of person, firm, association, or corporation) has not, either directly or indirectly, entered into agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with this contract; and further that, except as noted below to the best of knowledge, the above named and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects your present responsibility;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

(Insert Exceptions, attach additional sheets)

The above exceptions will not necessarily result in denial of award, but will be considered in determining bidder responsibility and whether or not the {Agency Name } will enter into contract with the party. For any exception noted, indicate on an attached sheet to whom it applies, initiating agency, and dates of action. Providing false information may result in criminal prosecution or administrative sanctions. The failure to furnish this affidavit and required exceptions if any shall disqualify the party.

Signature

Title

Sworn to before me this _____ day of _____, 20 _____

(SEAL)

Notary Public, Judge or other

Attachment B

**CERTIFICATION REQUIRED BY SECTION 1352 OF TITLE 31, UNITED STATES CODE
RESTRICTIONS OF LOBBYING USING APPROPRIATED FEDERAL FUNDS**

The undersigned certifies, to the best of his or her knowledge and belief that:

(1) No Federal appropriate funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Name (please type or print)

Signature

Title

DISCLOSURE OF LOBBYING ACTIVITIES
Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

Approved by OMB
0348-0046

1. Type of Federal Action: a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Action: a. bid/offer/application b. initial award c. post-award	3. Report Type: a. initial filing b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: ___ Prime ___ Subawardee Tier _____, if known Congressional District, if known :		5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known :
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable :	
8. Federal Action Number, if known :	9. Award Amount, if known : \$ _____	
10. a. Name and Address of Lobbying Entity (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
<i>(attach Continuation Sheet(s) SF-LLLA, if necessary)</i>		
11. Amount of Payment (check all that apply): \$ _____ ___ actual ___ planned	13. Type of Payment (circle all that apply): a. retainer b. one-time fee c. commission d. contingent fee e. deferred f. other; specify: _____	
12. Form of Payment (Circle all that apply): a. cash b. in-kind; specify:nature _____ value _____		
14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment Indicated in Item 11: <i>(attach Continuation Sheet(s) SF-LLLA, if necessary)</i>		
15. Continuation Sheet(s) SF-LLLA attached: ___ Yes ___ No		
16. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less that \$10,000 and not more than \$100,000 for each such failure.	Signature: _____ Print Name: _____ Title: _____ Telephone No.: _____ Date: _____	
Federal Use Only:		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF-LLLA Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLLA Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.

Attachment C INSURANCE

A. Insurance Coverages. Contractor shall provide and maintain insurance, acceptable to TTD, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services by SERVICE PROVIDER, its agents, representatives or employees. SERVICE PROVIDER shall procure and maintain the following scope and limits of insurance:

Only the following “marked” requirements are applicable:

X **Commercial General Liability (CGL):** Insurance written on an occurrence basis to protect SERVICE PROVIDER and TTD against liability or claims of liability which may arise out of this Agreement in the amount of one million dollars (\$1,000,000) per occurrence and subject to an annual aggregate of two million dollars (\$2,000,000). Coverage shall be at least as broad as Insurance Services Office form Commercial General Liability coverage (Occurrence Form CG 0001). There shall be no endorsement or modification of the CGL limiting the scope of coverage for either insured vs. additional insured claims or contractual liability. All defense costs shall be outside the limits of the policy.

X **Vehicle Liability Insurance:** Vehicle liability insurance in an amount not less than \$1,000,000 for injuries, including accidental death, to any one person, and subject to the same minimum for each person, in an amount not less than one million dollars (\$1,000,000) for each accident, and property damage insurance in an amount of not less than one million dollars (\$1,000,000). A combined single limit policy with aggregate limits in an amount of not less than \$2,000,000 shall be considered equivalent to the said required minimum limits. Coverage shall be at least as broad as Insurance Services Office form number CA 0001 covering Automobile Liability, including code 1 "any auto" and endorsement CA 0025, or equivalent forms subject to the approval of TTD.

X **Workers' Compensation Insurance:** Workers' Compensation insurance as required by the State of California and/or Nevada and a minimum of one million dollars (\$1,000,000) of employers' liability coverage. SERVICE PROVIDER shall provide an endorsement that the insurer waives the right of subrogation against TTD and its respective elected officials, officers, employees, agents and representatives. In the event a claim under the provisions of the California Workers' Compensation Act is filed against TTD by a bona fide employee of SERVICE PROVIDER participating under this Agreement, SERVICE PROVIDER is to defend and indemnify TTD from such claim.

X **Professional Liability Insurance:** Professional liability insurance appropriate to the SERVICE PROVIDER's profession in an amount not less than one million dollars \$1,000,000 per occurrence. This coverage may be written on a "claims made" basis, and must include coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to Services performed under this Agreement. The insurance must be maintained for at least three (3) consecutive years following the completion of SERVICE PROVIDER's services or the termination of this Agreement. During this additional three (3) year period, SERVICE PROVIDER shall annually and upon request of TTD submit written evidence of this continuous coverage.

B. Other Provisions. Insurance policies required by this Agreement shall contain the following provisions:

1. All Coverages.

a. Each insurance policy required by this Agreement shall be endorsed and state the coverage shall not be suspended, voided, cancelled by the insurer or

either Party to this Agreement, reduced in coverage or in limits except after 30 days' prior written notice by certified mail, return receipt requested, has been given to TTD.

b. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

2. Commercial General Liability and Automobile Liability Coverages.

a. TTD, and its respective elected and appointed officers, officials, and employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities SERVICE PROVIDER performs; products and completed operations of SERVICE PROVIDER; premises owned, occupied or used by SERVICE PROVIDER; or automobiles owned, leased, hired or borrowed by SERVICE PROVIDER. The coverage shall contain no special limitations on the scope of protection afforded to TTD, and their respective elected and appointed officers, officials, or employees.

b. SERVICE PROVIDER's insurance coverage shall be primary insurance with respect to TTD, and its respective elected and appointed, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by TTD, and its respective elected and appointed officers, officials, employees or volunteers, shall apply in excess of, and not contribute with, SERVICE PROVIDER's insurance.

c. SERVICE PROVIDER's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Any failure to comply with the reporting or other provisions of the insurance policies, including breaches of warranties, shall not affect coverage provided to TTD, and its respective elected and appointed officers, officials, employees or volunteers.

e. The insurer waives all rights of subrogation against TTD, its elected or appointed officers, officials, employees or agents.

3. Workers' Compensation Coverage. Unless the District Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against TTD, and its respective elected and appointed officers, officials, employees and agents for losses arising from work performed by SERVICE PROVIDER.

C. Other Requirements. SERVICE PROVIDER agrees to deposit with TTD, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy TTD that the insurance provisions of this contract have been complied with. TTD may require that SERVICE PROVIDER furnish TTD with copies of original endorsements effecting coverage required by this Exhibit "C". The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. TTD reserves the right to inspect complete, certified copies of all required insurance policies, at any time.

1. SERVICE PROVIDER shall furnish certificates and endorsements from each subcontractor identical to those SERVICE PROVIDER provides.

2. Any deductibles or self-insured retentions must be declared to and approved by TTD. At the option of TTD, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects TTD or its respective elected or appointed officers, officials, employees and volunteers, or the SERVICE PROVIDER shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

3. The procuring of such required policy or policies of insurance shall not be construed to limit SERVICE PROVIDER's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement.

**TTD RFP 2023-002
Engineering and Environmental Services for SR 28 Central Corridor Improvements
Wood Rodgers Cost Proposal**

ITEMS OF WORK	ITEM OF WORK DESCRIPTION	TOTAL PRIME COST	TOTAL SUBCONSULTANT COST	TOTAL AGREEMENT COST
1	Project Management and Coordination	\$ 138,100.00	\$ 53,511.00	\$ 191,611.00
2	Phase 1 - 30% Design and Environmental Analysis	\$ 187,140.00	\$ 189,168.00	\$ 376,308.00
2.1	Prepare 30% Plans and Cost Estimate	\$ 136,265.00	\$ 175,668.00	\$ 311,933.00
2.2	Environmental Support	\$ 50,875.00	\$ 13,500.00	\$ 64,375.00
3	Phase 2 - Prepare 60% Plans, Specification and Cost Estimate	\$ 419,320.00	\$ 198,526.00	\$ 617,846.00
3.1	Field Survey	\$ 85,070.00	\$ 1,500.00	\$ 86,570.00
3.2	Final Base Map	\$ 33,310.00	\$ -	\$ 33,310.00
3.3	60% Design and Cost Estimate	\$ 226,050.00	\$ 164,526.00	\$ 390,576.00
3.4	Geotechnical Investigation	\$ 40,190.00	\$ 32,500.00	\$ 72,690.00
3.5	Soils/Hydrology Report	\$ 12,140.00	\$ -	\$ 12,140.00
3.6	Drainage Report and 100-Year Floodplain Analysis	\$ 22,560.00	\$ -	\$ 22,560.00
4	Phase 3 - Prepare 90% Plans, Specifications and Cost Estimate, Final Documents	\$ 366,215.00	\$ 134,560.00	\$ 500,775.00
4.1	Prepare 90% Plans, Specifications and Cost Estimate	\$ 224,570.00	\$ 120,260.00	\$ 344,830.00
4.2	Final Agency Permits	\$ 48,025.00	\$ -	\$ 48,025.00
4.3	Final Drainage Report	\$ 11,800.00	\$ -	\$ 11,800.00
4.4	Prepare Final Plan Set and Contract Documents	\$ 81,820.00	\$ 14,300.00	\$ 96,120.00
5	Public and Stakeholder Engagement	\$ 53,510.00	\$ 52,796.00	\$ 106,306.00
5.1	Project Development Team (PDT)	\$ 26,280.00	\$ 22,796.00	\$ 49,076.00
5.2	Community and Stakeholder Outreach	\$ 14,640.00	\$ 16,500.00	\$ 31,140.00
5.3	Public Review Workshop	\$ 12,590.00	\$ 13,500.00	\$ 26,090.00
	SUB-TOTAL HOURS	\$ 1,164,285.00	\$ 628,561.00	\$ 1,792,846.00
	DIRECT COSTS			
	Travel, Reimbursables, Printing, Meeting Materials, Etc.	\$ 20,000.00		
	PRIME LABOR COST	\$ 1,164,285.00		
	TOTAL PRIME COST BEFORE MARK UP	\$ 1,184,285.00		
	SUBCONSULTANT MARK UP	\$ 31,428.05		
	TOTAL	\$ 1,215,713.05		
	TOTAL NOT-TO-EXCEED COST	\$ 1,215,713.05		\$ 1,844,274.05

NOTE 1: Task fees are subject to change based on final negotiated scope of work, final determined requirements for TRPA/NEPA and the overall project, alternative parking concept selected, and design changes at each milestone.

NOTE 2: Tasks include taking the project from concepts previously prepared by Wood Rodgers through final design. The budget does not include construction support services such as bid support, construction outreach, Engineer of Record, or construction staking and inspection, but may be provided by Wood Rodgers under a separate contract.

1/26/2024

PK/ja

MEMORANDUM

Date: January 31, 2024

To: Tahoe Transportation District (TTD) Finance and Personnel Committee

From: TTD Staff - Jim Marino, Deputy District Manager

Subject: Recommend the TTD Board of Directors Authorize Issuance of a Contract Award to Wood Rodgers, Inc. for Planning and Engineering Services for the Spooner Summit Aquatic Invasive Species and Mobility Hub Project and Authorize the Deputy District Manager to Execute an Agreement in an Amount Not to Exceed \$80,000

Action Requested:

It is requested the Committee recommend the award of a contract to Wood Rodgers, Inc. for planning and engineering services (PE) for the Spooner Summit Aquatic Invasive Species Inspection Station and Mobility Hub Project and authorize the Deputy District Manager to execute an agreement in an amount not to exceed \$80,000 to the TTD Board of Directors.

Fiscal Analysis:

All expenditures associated with these items for the fiscal year (FY) are contained in the approved FY24 budget from funding awarded from the Tahoe Regional Planning Agency via the US Fish and Wildlife funding appropriation. Sufficient funds exist within the work program element to support this contract.

Work Program Impact:

All work associated with these efforts is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 Work Program, with corresponding allotted staff time.

Background:

Specific to the Nevada State Route 28 (SR 28) Corridor Plan and the Regional Transportation Plan, the planning, design, and construction of an Aquatic Invasive Species Station (AIS), Transit Hub facility, and restrooms fall within the delivery responsibility of TTD, under a partnership between the TRPA, TTD, Nevada Department of Transportation (NDOT), United States Forest Service (USFS), Nevada State Parks, and Douglas County, Nevada.

The overall project scope is the design and construction of a parking area for approximately 250 vehicles, the design and construction/installation of an Aquatic Invasive Species (AIS) inspection station, mobility hub/shelter, and restroom. The Project design and construction is a mutual and parallel effort between NDOT and TTD. The Project will be located on property

JM/ja

AGENDA ITEM: IX.E.
FPC AGENDA ITEM: III.E.

owned by the USFS, near the intersection of US Hwy 50 and SR 28 in Douglas County, Nevada.

NDOT will serve as the project lead for design and construction of all civil elements of the project including, but not limited to: Site work, underground utilities, underground vaults and systems, lighting, signage and gate foundations, grading, paving, striping, signage, crosswalk, and other associated work for complete civil construction for the Project.

TTD will be responsible for the design, specifications, solicitation, and acquisition of prefabricated precast facilities for the AIS station, the mobility hub shelter, and a vault type restroom facility. In addition to the acquisition of the structures and related furnishings, fixtures, and equipment (FF&E), TTD will also be responsible for the design and coordination of all required access to the buildings including, but not limited to, perimeter walkways, ramps, ADA access, railings, etc. TTD will also be responsible for the design, acquisition, and installation of a parking management system, including kiosks, signage, lighting, and gates.

Discussion:

TTD staff released a Request for Proposals (RFP) for architectural and engineering design service on November 20, 2023.

The RFP closed at 3:00 p.m. on December 18, 2023. One submittal was received. An evaluation team, comprised of TTD staff, Nevada Division of State Lands staff, and TRPA staff, evaluated the proposal received from Wood Rodgers and deemed the consultant qualified to perform the scope of work contained within the RFP. Note: Wood Rodgers was selected by NDOT through a separate RFP process in August 2023 to provide the civil design service for NDOT's portion of the project. If Wood Rodgers is awarded this contract, the project will have one unified consultant providing all scope and services.

Successful cost negotiations with Wood Rodgers concluded on January 4, 2024, and as such, staff is recommending award of a contract to perform services and scope as defined in the proposal. The Program Implementation Committee recommended award of the contract to Wood Rodgers, Inc. at their January 12, 2024 meeting. The cost of services provided by Wood Rodgers are within the funding limit provided by TRPA for the scope.

Additional Information:

If you have any questions or comments regarding this item, please contact Jim Marino at (775) 557-4901 or jmarino@tahoetransportation.org

Attachment:

- A. Draft Agreement with Wood Rodgers, Inc.

JM/ja

BOARD AGENDA ITEM: IX.E.
FPC AGENDA ITEM: III.E.

**AGREEMENT FOR SERVICES #24-01
BETWEEN
TAHOE TRANSPORTATION DISTRICT
AND
WOOD RODGERS, INC.**

This Agreement for Services (“Agreement”) is entered into as of this ____ day of February 2024 by and between Tahoe Transportation District, a bi-state special purpose district created by the Tahoe Regional Planning Compact, (“District”) and Wood Rodgers, Inc. (“Contractor”). District and Contractor are sometimes hereinafter individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

RECITALS

- A. District has sought, by request for proposals, the performance of the services defined and described particularly in Section 2 of this Agreement.
- B. Contractor, following submission of a proposal for the performance of the services defined and described particularly in Section 2 of this Agreement, was selected by the District to perform those services.
- C. District has authority to enter into this Agreement and the District’s District Manager has authority to execute this Agreement.
- D. The Parties desire to formalize the selection of Contractor for performance of those services defined and described particularly in Section 2 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the Parties agree as follows:

SECTION 1. TERM OF AGREEMENT.

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for one (1) year.

SECTION 2. SCOPE OF SERVICES & SCHEDULE OF PERFORMANCE.

(a) Scope of Services. Contractor agrees to perform the services set forth in the Request for Proposals and Exhibit “A” “Scope of Services” (hereinafter, the “Services”) and made a part of this Agreement by this reference.

(b) Schedule of Performance. The Services shall be completed pursuant to the schedule specified in Exhibit "A." Should the Services not be completed pursuant to that schedule, the Contractor shall be deemed to be in Default of this Agreement. The District, in its sole discretion, may choose not to enforce the Default provisions of this Agreement and may instead allow Contractor to continue performing the Services.

SECTION 3. ADDITIONAL SERVICES.

Contractor shall not be compensated for any work rendered in connection with its performance of this Agreement that are in addition to or outside of the Services unless such additional services are authorized in advance and in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement. If and when such additional work is authorized, such additional work shall be deemed to be part of the Services.

SECTION 4. COMPENSATION AND METHOD OF PAYMENT.

(a) Subject to any limitations set forth in this Agreement, District agrees to pay Contractor the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed **Eighty Thousand Dollars and No Cents (\$80,000.00)**, unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement.

(b) Each month Contractor shall furnish to District an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and subcontractor contracts. Subcontractor charges shall be detailed by the following categories: labor, travel, materials, equipment and supplies. If the compensation set forth in subsection (a) and Exhibit "B" include payment of labor on an hourly basis (as opposed to labor and materials being paid as a lump sum), the labor category in each invoice shall include detailed descriptions of task performed and the amount of time incurred for or allocated to that task. District shall independently review each invoice submitted by the Contractor to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. In the event that no charges or expenses are disputed, the invoice shall be approved and paid according to the terms set forth in subsection (c). In the event any charges or expenses are reasonably disputed by District, the original invoice shall be returned by District to Contractor for correction and resubmission.

(c) Except as to any charges for work performed or expenses incurred by Contractor which are disputed by District, District will use its best efforts to cause Contractor to be paid within thirty (30) days of receipt of Contractor's correct and undisputed invoice.

(d) Payment to Contractor for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Contractor.

SECTION 5. INSPECTION AND FINAL ACCEPTANCE.

District may inspect and accept or reject any of Contractor's work under this Agreement, either during performance or when completed. District shall reject or finally accept Contractor's work within sixty (60) days after submitted to District. District shall reject work by a timely written explanation, otherwise Contractor's work shall be deemed to have been accepted. District's acceptance shall be conclusive as to such work except with respect to latent defects, fraud and such gross mistakes as amount to fraud. Acceptance of any of Contractor's work by District shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, Section 16 "Indemnification" and Section 17 "Insurance."

SECTION 6. OWNERSHIP OF DOCUMENTS.

Upon payment of all undisputed amounts, all original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement shall become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of the Contractor. Upon completion, expiration or termination of this Agreement, Contractor shall turn over to District all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

If and to the extent that District utilizes for any purpose not related to this Agreement any maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement, Section 9 "Standard of Performance" of this Agreement shall not extend to such use of the maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents. Reuse of such work product or deliverables shall be at District's sole risk and without liability to Contractor.

SECTION 7. CONTRACTOR'S BOOKS AND RECORDS.

(a) Contractor shall maintain any and all documents and records demonstrating or relating to Contractor's performance of the Services. Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to District pursuant to this Agreement. Any and all such documents or records shall be maintained in accordance with generally accepted accounting principles and shall be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Contractor pursuant to this Agreement. Any and all such documents

or records shall be maintained for three (3) years from the date of execution of this Agreement and to the extent required by laws relating to audits of public agencies and their expenditures.

(b) Any and all records or documents required to be maintained pursuant to this section shall be made available for inspection, audit and copying, at any time during regular business hours, upon request by District or its designated representative. Copies of such documents or records shall be provided directly to the District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records shall be made available at Contractor's address indicated for receipt of notices in this Agreement.

(c) Where District has reason to believe that any of the documents or records required to be maintained pursuant to this section may be lost or discarded due to dissolution or termination of Contractor's business, District may, by written request, require that custody of such documents or records be given to the District. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

SECTION 8. INDEPENDENT CONTRACTOR.

(a) Contractor is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of District. Contractor shall have no authority to bind District in any manner, nor to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.

(b) The personnel performing the Services under this Agreement on behalf of Contractor shall at all times be under Contractor's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents except as set forth in this Agreement. Contractor shall not at any time or in any manner represent that Contractor or any of Contractor's officers, employees, or agents are in any manner officials, officers, employees or agents of District.

(c) Neither Contractor, nor any of Contractor's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Contractor expressly waives any claim Contractor may have to any such rights.

SECTION 9. STANDARD OF PERFORMANCE.

Contractor represents that it has the qualifications, experience and facilities necessary to properly perform the Services required under this Agreement in a thorough,

competent and professional manner. Contractor shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all Services. In meeting its obligations under this Agreement, Contractor shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to the Services required of Contractor under this Agreement. In addition to the general standards of performance set forth this section, additional specific standards of performance and performance criteria may be set forth in Exhibit "A" "Scope of Work" that shall also be applicable to Contractor's work under this Agreement. Where there is a conflict between a general and a specific standard of performance or performance criteria, the specific standard or criteria shall prevail over the general. Notwithstanding anything in this Agreement to the contrary, Contractor makes no warranties, express or implied, under this Agreement or otherwise, in connection with the Services performed by Contractor.

SECTION 10. COMPLIANCE WITH APPLICABLE LAWS; PERMITS AND LICENSES.

Contractor shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Contractor shall obtain any and all licenses, permits and authorizations necessary to perform the Services set forth in this Agreement. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall be liable, at law or in equity, as a result of any failure of Contractor to comply with this section.

SECTION 11. PREVAILING WAGE LAWS.

Contractor understands, acknowledges and agrees to comply with any and all applicable state and federal laws requiring payment of prevailing wages for work performed on in connection with publicly-funded projects. Contractor and any subcontractors shall comply with all applicable state and federal prevailing wage rates, statutes, rules and regulations then in effect if required by state or federal laws or regulations. In the event of conflict between applicable federal and state provisions, the higher prevailing wage rate will apply.

SECTION 12. NONDISCRIMINATION.

Contractor shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, age, physical handicap, medical condition or marital status in connection with or related to the performance of this Agreement.

SECTION 13. UNAUTHORIZED ALIENS.

Contractor hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, et seq., as amended, and in connection therewith, shall not employ unauthorized aliens as defined therein. Should

Contractor so employ such unauthorized aliens for the performance of the Services, and should the any liability or sanctions be imposed against District for such use of unauthorized aliens, Contractor hereby agrees to and shall reimburse District for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by District.

SECTION 14. CONFLICTS OF INTEREST.

(a) Contractor covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of District or which would in any way hinder Contractor's performance of the Services. Contractor further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the District Manager. Contractor agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of District in the performance of this Agreement.

(b) District understands and acknowledges that Contractor is, as of the date of execution of this Agreement, independently involved in the performance of non- related services for other governmental agencies and private parties. Contractor is unaware of any stated position of District relative to such projects. Any future position of District on such projects shall not be considered a conflict of interest for purposes of this section.

(c) District understands and acknowledges that Contractor will perform non-related services for other governmental agencies and private Parties following the completion of the Services under this Agreement. Any such future service shall not be considered a conflict of interest for purposes of this section.

SECTION 15. CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION.

(a) All information gained or work product produced by Contractor in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Contractor. Contractor shall not release or disclose any such information or work product to persons or entities other than District without prior written authorization from the District Manager, except as may be required by law.

(b) Contractor, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the District Manager or unless requested by the District Attorney of District, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Contractor gives District notice of such court order or subpoena.

(c) If Contractor, or any officer, employee, agent or subcontractor of Contractor, provides any information or work product in violation of this Agreement, then District shall

have the right to reimbursement and indemnity from Contractor for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Contractor's conduct.

(d) Contractor shall promptly notify District should Contractor, its officers, employees, agents or subcontractors, be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. District retains the right, but has no obligation, to represent Contractor or be present at any deposition, hearing or similar proceeding. Contractor agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Contractor. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite said response.

SECTION 16. INDEMNIFICATION.

(a) Indemnification for Professional Liability. Where the law establishes a professional standard of care for Contractor's services, to the fullest extent permitted by law, Contractor shall indemnify and hold harmless District and any and all of its officials, employees ("Indemnified Parties") from and against any and all liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees) arises out of, are a consequence of, or are in any way attributable to, in whole or in part, any negligent or wrongful act, error or omission of Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor, in the performance of professional services under this Agreement.

(b) Indemnification for Other than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Contractor shall indemnify and hold harmless District, and any and all of its employees, officials from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arises out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor.

(c) Indemnification from Subcontractors. Contractor agrees to obtain executed indemnity agreements with provisions identical to those set forth in this section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of Contractor in the performance of this Agreement naming the Indemnified Parties as additional indemnitees. In the event Contractor fails to obtain such indemnity obligations

from others as required herein, Contractor agrees to be fully responsible according to the terms of this section. Failure of District to monitor compliance with these requirements imposes no additional obligations on District and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend District as set forth herein is binding on the successors, assigns or heirs of Contractor and shall survive the termination of this Agreement or this section.

(d) Limitation of Indemnification. Notwithstanding any provision of this section to the contrary, in California design professionals are required to defend and indemnify the District only to the extent permitted by California Civil Code Section 2782.8, which limits the liability of a design professional to claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the design professional. The term “design professional,” as defined in Section 2782.8, is limited to licensed architects, licensed landscape architects, registered professional engineers, professional land surveyors, and the business entities that offer such services in accordance with the applicable provisions of the California Business and Professions Code. To the extent that California Civil Code Section 2782.8 applies to this Agreement, the indemnification obligations of Contractor shall be limited in accordance with that section.

(e) District's Negligence. The provisions of this section do not apply to claims occurring as a result of District's sole negligence. The provisions of this section shall not release District from liability arising from gross negligence or willful acts or omissions of District or any and all of its officials, employees and agents.

SECTION 17. INSURANCE.

Contractor agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit “C” “Insurance” and made a part of this Agreement. All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the District Manager. Contractor agrees to provide District with copies of required policies upon request.

SECTION 18. ASSIGNMENT.

The expertise and experience of Contractor are material considerations for this Agreement. District has an interest in the qualifications and capability of the persons and entities who will fulfill the duties and obligations imposed upon Contractor under this Agreement. In recognition of that interest, Contractor shall not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Contractor's duties or obligations under this Agreement without the prior written consent of the District. Any attempted assignment shall be ineffective, null and void, and shall constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including termination of this Agreement pursuant to Section 20 “Termination of

Agreement.” District acknowledges, however, that Contractor, in the performance of its duties pursuant to this Agreement, may utilize sub-contractors.

SECTION 19. CONTINUITY OF PERSONNEL.

Contractor shall make every reasonable effort to maintain the stability and continuity of Contractor’s staff and subcontractors, if any, assigned to perform the Services. Contractor shall notify District of any changes in Contractor’s staff and subcontractors, if any, assigned to perform the Services prior to and during any such performance.

SECTION 20. TERMINATION OF AGREEMENT.

(a) Termination for Convenience. District may terminate this Agreement, in whole or in part, at any time by giving written notice of termination to Contractor if District determines that termination is in its best interest. In the event such notice is given, Contractor shall cease immediately all work in progress. Contractor shall be paid its costs, including contract close-out costs, on work performed up to the time of termination.

(b) Termination for Cause. If District notifies Contractor of a default under Section 21 “Default” and Contractor fails to cure the default within the reasonable time frame provided, District may terminate this Agreement immediately. Contractor will only be paid for Services performed in accordance with the manner of performance set forth in this Agreement.

(c) Property of District. Upon termination of this Agreement by either Contractor or District, all property belonging exclusively to District which is in Contractor’s possession shall be returned to District. Contractor shall furnish to District a final invoice for work performed and expenses incurred by Contractor, prepared as set forth in Section 4 “Compensation and Method of Payment” of this Agreement. This final invoice shall be reviewed and paid in the same manner as set forth in Section 4 “Compensation and Method of Payment” of this Agreement.

SECTION 21. DEFAULT.

In the event that Contractor is in default under the terms of this Agreement, the District may give notice to Contractor specifying the nature of the default and providing the Contractor a reasonable timeframe to cure the default. The District may hold all invoices until the default is cured. If Contractor does not cure the default to District’s satisfaction in the timeframe given, the District may take necessary steps to terminate this Agreement under Section 20 “Termination of Agreement.” Any failure on the part of the District to give notice of the Contractor’s default shall not be deemed to result in a waiver of the District’s legal rights or any rights arising out of any provision of this Agreement.

SECTION 22. EXCUSABLE DELAYS.

Contractor shall not be liable for damages caused by delay in performance or failure to perform due to causes beyond the control of Contractor. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state or local governments, acts of District, court orders, fires, floods, epidemics, strikes, embargoes, and unusually severe weather. The term and price of this Agreement shall be equitably adjusted for any delays due to such causes.

SECTION 23. COOPERATION BY DISTRICT.

All public information, data, reports, records, and maps as are existing and available to District as public records, and which are necessary for carrying out the Services shall be furnished to Contractor in every reasonable way to facilitate, without undue delay, the Services to be performed under this Agreement.

SECTION 24. NOTICES.

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by telecopier or certified mail, postage prepaid and return receipt requested, addressed as follows:

To District: Tahoe Transportation District
Attn: James Marino
PO Box 499
Zephyr Cove, NV 89448

To Contractor: Wood Rodgers
Attn: Derek Kirkland
1361 Corporate Blvd.
Reno, NV 89502

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

SECTION 25. AUTHORITY TO EXECUTE.

The person or persons executing this Agreement on behalf of Contractor represents and warrants that he/she/they has/have the authority to so execute this Agreement and to bind Contractor to the performance of its obligations hereunder.

SECTION 26. ADMINISTRATION AND IMPLEMENTATION.

This Agreement shall be administered and executed by the District Manager or his

or her designated representative. The District Manager shall have the authority to issue interpretations and to make amendments to this Agreement, including amendments that commit additional funds, consistent with Section 27 "Amendment" and the District Manager's contracting authority under District's ordinances, rules and regulations.

SECTION 27. AMENDMENT.

No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Contractor and by the District. The District Manager shall have the authority to approve any amendment to this Agreement if the total compensation under this Agreement, as amended, would not exceed the District Manager's contracting authority under the District's ordinances, rules and regulations.

All other amendments shall be approved by the District's Board. The Parties agree that the requirement for written modifications cannot be waived and that any attempted waiver shall be void.

By written notice or order, District may, from time to time, order work suspension or make changes to the Services to be provided by Contractor. If any such work suspension or change causes an increase or decrease in the price of this Agreement or in the time required for its performance, or otherwise necessitates an amendment to this Agreement, Contractor shall promptly notify District thereof within ten (10) days after the change or work suspension is ordered, and an amendment to this Agreement shall be negotiated. However, nothing in this clause shall excuse Contractor from complying immediately with the notice or order issued by District.

SECTION 28. BINDING EFFECT.

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the Parties.

SECTION 29. FEDERAL PROVISIONS.

District will be using money received from the federal government to pay all or a part of the compensation to Contractor for the Services. The federal government requires certain clauses to be included in contracts where federal money will be used in the contract. Contractor agrees to adhere to the federally required provisions included in Exhibit "D" hereto and incorporated herein by reference. If there is a conflict between any provision in Exhibit "D" and the body of this Agreement, Exhibit "D" shall control. In addition, the Federal Highway Administration's Required Contract Clauses for Federal Aid Construction Projects (FHWA Form 1273, revised October 23, 2023; <https://www.fhwa.dot.gov/programadmin/contracts/1273/1273.pdf>) is incorporated by reference herein.

SECTION 30. WAIVER.

Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any work or services by Contractor shall not constitute a waiver of any of the provisions of this Agreement.

SECTION 31. LAW TO GOVERN; VENUE.

In the event of litigation between the Parties, venue in state trial courts shall lie exclusively in the County of El Dorado, California where the dispute arises from Services performed in California, or shall lie exclusively in the County of Douglas, Nevada where the dispute arises from Services performed in Nevada. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Eastern District of California for Services performed in California, or in the District of Nevada for Services performed in Nevada.

SECTION 32. ATTORNEYS FEES, COSTS AND EXPENSES.

In the event litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to an award of reasonable attorney's fees, costs and expenses, in addition to any other relief to which it may be entitled.

SECTION 33. ENTIRE AGREEMENT.

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Contractor and District prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any Party which are not embodied herein shall be valid and binding.

SECTION 34. SEVERABILITY.

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

SECTION 35. CONFLICTING TERMS.

Except as otherwise stated herein, if the terms of this Agreement conflict with the terms of any Exhibit hereto, or with the terms of any document incorporated by reference into this Agreement, the terms of this Agreement shall control.

TAHOE TRANSPORTATION DISTRICT

James Marino
Deputy District Manager

ATTEST:

Judi Allen
Clerk of the Board

APPROVED AS TO FORM

Mary Wagner
Interim General Counsel

WOOD RODGERS

By: Derek Kirkland – Principal-in-Charge By: _____

Its: _____

Its: _____

NOTE: CONTRACTOR’S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONTRACTOR’S BUSINESS ENTITY.

EXHIBIT "A"
SCOPE OF SERVICES

DRAFT

PROJECT APPROACH

Wood Rodgers is currently under contract with NDOT for the design of the SR 28/Spooner Summit parking area including all the civil improvements that will be needed for the Aquatic Invasive Species (AIS) inspection station, mobility hub/shelter, and restroom(s) that are proposed as part of this Project. As such, Wood Rodgers is already working on this Project and is well under way with preliminary design that includes assumptions based around these design elements as well as coordination with the same stakeholders who will be involved with this Project. Wood Rodgers' approach to the Project is to simplify the design process for the AIS station, mobility hub/shelter, and restroom(s) outlined within the scope of work by simply accounting for these elements as our Team works on the design of the larger parking area project. Wood Rodgers is already tasked under contract with NDOT to provide the majority of the civil design work that will be necessary to accommodate these elements.

We understand TTD and the Tahoe Regional Planning Agency (TRPA) would prefer prefabricated buildings for the AIS station, mobility hub/shelter, and restroom(s). The only design work that would be needed under this contract would be working with TTD, TRPA, and USFS to review different options for these structures, which would be provided by various companies that fabricate the structures and develop specs and sizing for the actual structures based on the preference of the group. Detailed design is not necessary as the companies will provide those services at no charge as part of the construction cost. Wood Rodgers will coordinate with multiple prefabricated building companies to develop enough detail to ensure the future products will meet the Project needs while staying vague enough to allow multiple companies to bid. If timing and budget allow these specifications would be included as part of the larger project bid package, which would also save money during construction.

This approach will ensure a minimal design cost for TTD as the majority of the civil improvement design is already accounted for within the current NDOT contract, and our design team is already making assumptions at the preliminary design phase for these prefabricated structures. Adding these additional elements to Wood Rodgers' scope for the larger parking area Project will ensure the aggressive project schedule can be maintained while also reserving TTD's budget to include these elements during the construction phase.

Task 1 and Task 2 – Project Management, & Coordination with NDOT Design and Permitting Team

Wood Rodgers will ensure the AIS station, mobility hub/shelter, and restroom elements are incorporated into the design of the overall parking Project lead by NDOT. Our Project Manager for this Project is the same as for the NDOT Project and will provide ongoing coordination with TTD, TRPA, USFS and other stakeholders as necessary. Our Project Manager will ensure the work for the prefabricated structures is well coordinated with our design team and is part of the larger parking project schedule. Our team is already designing everything around the prefabricated structures including flat work and utilities. Wood Rodgers will ensure consistency and that this Project is seamless with both Projects moving together as one. Having this work under one Project Manager and one design team will reduce coordination time and design costs tremendously.



Deliverables: Meeting minutes, monthly progress reports and project invoices.

Task 3 – Design and Engineering for Structures and Related Work.

The Wood Rodgers design team are already providing the majority of the design and engineering including for the prefabricated structure sites including the geotechnical work for the overall project area as part of the larger NDOT parking project. Other design elements included in the larger project related to the prefabricated structures include walkways, ramps, and pedestrian access to and around structures, utilities such as electric and site lighting, water and sewer. Wood Rodgers will incorporate the required pad area and required connections to the prefabricated structures into each design review plan set for the overall parking project lead by NDOT including coordination of utilities and site lighting. 30% and 60% plans will include concepts of the preferred structures including specifications provided by the prefabricated building manufacturers. Estimated costs will also be included in those design packages. 90% and final plans, specifications, and engineering estimate will incorporate details and specifications for the preferred structures as well as notes in the plans for the building manufacturers to provide final design for the specific structures themselves. Wood Rodgers will ensure staging areas, and other special requirements such as delivery are planned as part of the design drawings for the larger project. Wood Rodgers does have inhouse structural engineering tot assist with developing specifications in coordination with the building manufacturers.

In addition to the prefabricated structures, Wood Rodgers will also assist TTD in incorporating the required infrastructure for the future parking management system. This will include electric and fiber optic connections as well as placement of kiosks. Wood Rodgers will also assist with placement of other elements including bike racks, benches, and trash and ensure they are incorporated in the overall plan set.



Deliverables: Assist TTD, TRPA, and USFS in selection of preferred prefabricated structures and coordinate with manufactures for concepts and specifications. Wood Rodgers will incorporate preferred prefabricated concepts, specifications, and estimates into the overall project plan sets.

Task 4 – Permitting

As part of the overall project design plans and permitting process, Wood Rodgers will incorporate the preferred prefabricated buildings for review by Douglas County, TRPA, USFS, utility companies as well as other permitting agencies. It is assumed the prefabricated buildings would be part of the overall design plans and submitted with review of the overall project.



Deliverables: Incorporate prefabricated building concepts and specifications into permit applications and relative plan sets.

Task 5 – Solicitation and Acquisition of Prefabricated Structures and Related Work

Wood Rodgers will work with NDOT to incorporate general specifications including all federal requirements into the bid specifications and plans sets of the overall NDOT led parking project as separate bid items. If elements such as parking kiosks or certain structures need to be bid separately, Wood Rodgers will assist TTD in developing a separate bid package specific to those items. Separate bid packets are not included in the proposed cost estimate and would require additional funding for preparation of those items. Wood Rodgers is assuming bid evaluations would be done as an overall project lead by NDOT. If TTD bids items separately Wood Rodgers would assist TTD with bid evaluation for an additional fee. Wood Rodgers will assist TTD with the vendor process and ensuring agreements meet the desired specifications, and vendor shop

drawings are compliant with all applicable regulations.



Task 5 Deliverables: Wood Rodgers will work with NDOT to ensure specifications for prefabricated elements are properly included in bid documents and meet all applicable regulations. Wood Rodgers will ensure vendors are providing the proper building specifications once selected and they provide shop drawings.

Task 6 – Construction Management and Oversight (Optional)

Wood Rodgers will provide engineering services during construction including coordination with the contractor, engineer of record duties and request for information, and other duties as agreed upon prior to construction. It is assumed most of this task would be covered as part of the larger NDOT led parking project, but a final cost for these services will be determined with TTD prior to bidding of the project as some tasks are currently unknown.



Task 6 Deliverables: Responses to RFI's, Review material submittals, prepare addenda.

DRAFT

EXHIBIT "B"
COMPENSATION



January 3, 2024

Ms. Judi Allen, Executive Assistant
 Tahoe Transportation District
 P.O. Box 499 | Zephyr Cove, Nevada 89448
 Email: jallen@tahoetransportation.org

RE: RFP 2023-004 COST Proposal for Architectural and Engineering Services for Aquatic Invasive Species Inspection Station, Mobility Hub Facilities, and Vault Restroom at Spooner Summit (State Route 28, Douglas County, NV)

Dear Ms. Allen and the Proposal Evaluation Committee,

Below is Wood Rodger's proposed cost for the Project:

Tasks 1 through 5: \$50,000 Not To Exceed Time & Materials (T&M)

Optional Task 6: \$30,000 Not to Exceed T&M

As outlined in the scope of work, Wood Rodgers fee structure is based on providing coordination with TTD, TRPA, USFS, Douglas County and various vendors of the prefabricated structures, which will be incorporated as part of the larger NDOT project. It is assumed the preferred vendor(s) will provide the detailed architectural and structural design and specifications for Wood Rodgers to incorporate into the NDOT lead Spooner Summit Mobility Hub Project (Project), which Wood Rodgers is the prime consultant on. The proposed cost assumes all of the civil improvements required for the prefabricated structures are being completed under the NDOT lead Project and contract, and Wood Rodgers under this contract will focus on assisting TTD and TRPA with building type selection and specifications. PK Electric is included as a subconsultant to Wood Rodgers under the NDOT Project and it is assumed that all the electrical work necessary for these prefabricated structures will be included in the NDOT contract as well. Wood Rodgers rate schedule is included with this Cost Proposal.

If you have any questions or require further information, please contact Derek Kirkland or Mike Davidson.

Sincerely,

WOOD RODGERS, INC.

Derek Kirkland, AICP
 Principal-in-Charge

Reno Office: 1361 Corporate Boulevard, Reno, NV 89502 • 775.823.4068 • Fax: 775.823.4066
 Corporate Office: 3301 C Street, Bldg. 100-B • Sacramento, CA 95816 • 916.341.7760 • Fax: 916.341.7767
www.woodrogers.com

JM/ja

EXHIBIT "C" INSURANCE

A. Insurance Coverages. Contractor shall provide and maintain insurance, acceptable to the District, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services by Contractor, its agents, representatives or employees. Contractor shall procure and maintain the following scope and limits of insurance:

Only the following “marked” requirements are applicable:

X **Commercial General Liability (CGL):** Insurance written on an occurrence basis to protect Contractor and District against liability or claims of liability which may arise out of this Agreement in the amount of one million dollars (\$1,000,000) per occurrence and subject to an annual aggregate of two million dollars (\$2,000,000). Coverage shall be as broad as Insurance Services Office form Commercial General Liability coverage (Occurrence Form CG 0001). There shall be no endorsement or modification of the CGL limiting the scope of coverage for either insured vs. additional insured claims or contractual liability. All defense costs shall be outside the limits of the policy.

X **Vehicle Liability Insurance:** Vehicle liability insurance in an amount not less than \$1,000,000 for injuries, including accidental death, to any one person, and subject to the same minimum for each person, in an amount not less than one million dollars (\$1,000,000) for each accident, and property damage insurance in an amount of not less than one million dollars (\$1,000,000). A combined single limit policy with aggregate limits in an amount of not less than \$2,000,000 shall be considered equivalent to the said required minimum limits. Coverage shall be at least as broad as Insurance Services Office form number CA 0001 covering Automobile Liability, including code 1 "any auto" and endorsement CA 0025, or equivalent forms subject to the approval of the District.

X **Workers' Compensation Insurance:** Workers' Compensation insurance as required by the State of California and/or Nevada and a minimum of one million dollars (\$1,000,000) of employers' liability coverage. Contractor shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents and representatives. In the event a claim under the provisions of the California Workers' Compensation Act is filed against District by a bona fide employee of Contractor participating under this Agreement, Contractor is to defend and indemnify the District from such claim.

X **Professional Liability Insurance:** Professional liability insurance appropriate to the Contractor's profession in an amount not less than one million dollars \$1,000,000 per occurrence. This coverage may be written on a "claims made" basis, and must include coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or

related to Services performed under this Agreement. The insurance must be maintained for at least three (3) consecutive years following the completion of Contractor's services or the termination of this Agreement. During this additional three (3) year period, Contractor shall annually and upon request of the District submit written evidence of this continuous coverage.

B. Other Provisions. Insurance policies required by this Agreement shall contain the following provisions:

1. All Coverages.

a. Each insurance policy required by this Agreement shall be endorsed and state the coverage shall not be suspended, voided, cancelled by the insurer or either Party to this Agreement, reduced in coverage or in limits except after 30 days' prior written notice by certified mail, return receipt requested, has been given to District.

b. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

2. Commercial General Liability and Automobile Liability Coverages.

a. District, and its respective elected and appointed officers, officials, and employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities Contractor performs; products and completed operations of Contractor; premises owned, occupied or used by Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to District, and their respective elected and appointed officers, officials, or employees.

b. Contractor's insurance coverage shall be primary insurance with respect to District, and its respective elected and appointed, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by District, and its respective elected and appointed officers, officials, employees or volunteers, shall apply in excess of, and not contribute with, Contractor's insurance.

c. Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Any failure to comply with the reporting or other provisions of the insurance policies, including breaches of warranties, shall not affect coverage provided to District, and its respective elected and appointed officers, officials, employees or volunteers.

e. The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees or agents.

3. Workers' Compensation Coverage. Unless the District Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against District, and its respective elected and appointed officers, officials, employees and agents for losses arising from work performed by Contractor.

C. Other Requirements. Contractor agrees to deposit with District, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this contract have been complied with. The District may require that Contractor furnish District with copies of original endorsements effecting coverage required by this Exhibit "C". The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. District reserves the right to inspect complete, certified copies of all required insurance policies, at any time.

1. Contractor shall furnish certificates and endorsements from each subcontractor identical to those Contractor provides.

2. Any deductibles or self-insured retentions must be declared to and approved by District. At the option of District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects District or its respective elected or appointed officers, officials, employees and volunteers, or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

3. The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement.

EXHIBIT "D"
FEDERAL PROVISIONS

APPENDIX A

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

1. **Compliance with Regulations:** The contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Non-discrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. **Solicitations for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the Recipient or the Federal Highway Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the contractor under the contract until the contractor complies; and/or
 - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. **Incorporation of Provisions:** The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if

the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

APPENDIX B**CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY**

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Assurance 4:

NOW, THEREFORE, the U.S. Department of Transportation as authorized by law and upon the condition that the Tahoe Transportation District will accept title to the lands and maintain the project constructed thereon in accordance with Title 23, U.S.C., the Regulations for the Administration of the Title VI Program, and the policies and procedures prescribed by the Federal Highway Administration of the U.S. Department of Transportation in accordance and in compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. § 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the Tahoe Transportation District all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto Tahoe Transportation District and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the Tahoe Transportation District its successors and assigns.

The Tahoe Transportation District, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and]* (2) that the Tahoe Transportation District will use the lands and interests in lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended [, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said land, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction].*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

APPENDIX C**CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY,
FACILITY, OR PROGRAM**

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the Tahoe Transportation District pursuant to the provisions of Assurance 7(a):

- A. The (grantee, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that:
 - 1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) will maintain and operate such facilities and services in compliance with all requirements imposed by the Acts and Regulations (as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.
- B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.*
- C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the Tahoe Transportation District will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the Tahoe Transportation District and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX D

**CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED UNDER THE ACTIVITY,
FACILITY OR PROGRAM**

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by Tahoe Transportation District pursuant to the provisions of Assurance 7(b):

- A. The (grantee, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, "as a covenant running with the land") that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over, or under such land, and the furnishing of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations, as amended, set forth in this Assurance.
- B. With respect to (licenses, leases, permits, etc.), in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will have the right to terminate the (license, permit, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.*
- C. With respect to deeds, in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will there upon revert to and vest in and become the absolute property of Tahoe Transportation District and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX E

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of Limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

Attachment E

Certification regarding Debarment and Suspension

The undersigned bidder or proposer certifies that its principals, affiliates, and subcontractors (if any) are eligible to participate in this federally funded contract and are not presently declared by any Federal department or agency to be:

1. Debarred from participation in any federally assisted Award;
2. Suspended from participation in any federally assisted Award;
3. Proposed for debarment from participation in any federally assisted Award;
4. Declared ineligible to participate in any federally assisted Award;
5. Voluntarily excluded from participation in any federally assisted Award; or
6. Disqualified from participation in any federally assisted Award.

This certification is a material representation of fact relied upon by TTD. If it is later determined by TTD that the undersigned knowingly rendered an erroneous certification, in addition to remedies available to TTD, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The undersigned agrees to comply with the requirements of 2 C.F.R. part 180, subpart C, as supplemented by 2 C.F.R. part 1200, while this bid or offer is valid and throughout the period of any contract that may arise from this bid or offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

_____ Signature of Authorized Official

_____ Name and Title of Authorized Official

_____ Date

MEMORANDUM

Date: January 31, 2024

To: Tahoe Transportation District (TTD) Finance and Personnel Committee

From: TTD Staff – George Fink, Transportation Services Director

Subject: Recommend the TTD Board of Directors Authorize the District Manager to Finalize and Execute a Three-Year Plus Two One-Year Options Agreement with GMV Synchronatics Corporation in an Amount Not to Exceed \$259,525

Action Requested:

It is requested the Committee recommend the TTD Board of Directors authorize the District Manager to finalize and execute a three-year plus two one-year options agreement with GMV Synchronatics Corporation in an amount not to exceed \$259,525.

Fiscal Analysis:

All expenditures for this item are included within the scope and budget of TTD's annual work program for transit operations. Pursuant to TTD policies, the Board must authorize procurements and contract awards valued at more than \$75,000. The total cost of this contract will not exceed \$259,525 over five years.

Work Program Impact:

All work associated with this effort is captured under respective elements of the existing Work Program and corresponding allotted staff time necessary for administration of the budget and operations. This project aligns with Strategic Goal SG-3: Fund and operate regional multi-modal transportation systems.

Background:

TTD began migrating to Synchronatics with the deployment of the Proterra buses placed in service July 2022. The migration of the fleet from the GFI Genfare (GFI) Odyssey farebox system to GMV's Synchronatics (Synchronatics) integrated services and equipment is complete. Synchronatics provides reporting, passenger counting, digital signage, next stop announcement, infotainment, passenger counting, and GPS coordinates. Synchronatics will augment TTD's Data Management System (DMS) and replace several legacy systems, automating the integration of prior disparate data sources and deploying new features that improve TTD's service.

Discussion:

The Synchronatics system consists of OpenMDT Plus (tablet interface), automated voice annunciator, automated passenger counters, infotainment, LED integration, headsign integration, electronic Daily Vehicle Inspection Record (eDVIR), and GPS coordinates. The full

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BOARD AGENDA ITEM: IX.F.
FPC AGENDA ITEM: III.F.

suite of hardware is included in each new bus purchase (currently eight buses), with TTD's older fleet being retrofitted with only the OpenMDT Plus tablets.

A contract with Synchronomatics for equipment and services was approved by the Board of Directors at their August 2, 2023 meeting. However, it became clear that having equipment and services within the same contract would be cumbersome and difficult to manage. Synchronomatics delivered the equipment portion of the contract and is fulfilling the initial service under the same two-year agreement. The existing service agreement has been amended to end on March 31, 2024. Staff is proposing a follow-on contract (Attachment A) focused solely on Synchronomatics services with a three-year initial term and two one-year options to extend the services up to five years to start April 1, 2024.

The proposed contract is structured as a not to exceed service agreement for 35 units at full performance over the course of five years. TTD does not currently operate 35 units, so the annual cost will be less. But the contract is flexible enough for additional service for new units and capabilities to be added during the five years at fixed pricing without amending the contract, representing a considerable reduction in risk.

Staff contacted Synchronomatics to obtain a quote for the required services. As Synchronomatics' equipment and services are proprietary, this is a sole source procurement. The service costs will not exceed \$51,905 per year, for a total contract amount not to exceed \$259,525. Staff is working with TTD and Synchronomatics Legal Counsels to finalize the contract. No material changes are anticipated and Board approval would be sought for any substantial changes.

Additional Information:

If you have any questions or comments regarding this item, please contact George Fink at (775) 589-5325 or gfink@tahoetransportation.org.

Attachment:

A. Draft GMV Synchronomatics Agreement

**AGREEMENT FOR SERVICES
BETWEEN
TAHOE TRANSPORTATION DISTRICT
AND
GMV SYNCROMATICS, CORP.**

This Agreement for Services (“Agreement”) is entered into as of this ____ day of February 2024 by and between Tahoe Transportation District, a bi-state special purpose district created by the Tahoe Regional Planning Compact, (“District”) and GMV Syncromatics, Corp., a California corporation (“Contractor”). District and Contractor are sometimes hereinafter individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

RECITALS

A. District has sought, by sole source, the performance of the services defined and described particularly in Section 2 of this Agreement.

B. Contractor, following submission of a quote for the performance of the services defined and described particularly in Section 2 of this Agreement, was selected by the District to perform those services.

C. District has authority to enter into this Agreement and the District’s District Manager has authority to execute this Agreement.

D. The Parties desire to formalize the selection of Contractor for performance of those services defined and described particularly in Section 2 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the Parties agree as follows:

SECTION 1. TERM OF AGREEMENT.

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for three (3) years with the option for two (2) additional one (1) year extensions (as defined below) (the “Term”).

SECTION 2. SCOPE OF SERVICES & SCHEDULE OF PERFORMANCE.

(a) Scope of Services. Contractor agrees to provide the products and perform the services set forth in Exhibit "A" "Scope of Services" (hereinafter, the "Products" and "Services", respectively) and made a part of this Agreement by this reference.

(b) Schedule of Performance. The Services shall be completed pursuant to the schedule specified in Exhibit "A"; however, the Parties hereby agree that such schedule: 1) is based on assumptions by the Parties as to the final date of contracting and District's issuance of an official notice to proceed, and any change in the date of reaching a final agreement or receiving a final notice to proceed may result in comparable or possibly greater delays in the schedule; and 2) is subject to adjustment due to any delays in District's performance of its obligations set forth herein. Should the Services not be completed pursuant to that schedule (as may be adjusted per the foregoing) and the Contractor fails to complete the Services following District's notice and an opportunity to cure as provided herein, the Contractor shall be deemed to be in Default of this Agreement. The District, in its sole discretion, may choose not to enforce the Default provisions of this Agreement and may instead allow Contractor to continue performing the Services.

(c) Service Dates. For each Product installed that has an associated maintenance/support fee, the first of the month following installation of that Product on all agreed-upon vehicles will be considered the date on which warranty term and services begin (the "In Service Date") and upon which the recurring fees are timed, regardless of when the fees are actually paid.

(d) Cellular Connections, Use of Third Party Data Connections. District shall provide a recommendation to Contractor prior to the procurement of any hardware based on which (if any) cellular provider District prefers or believes to provide better cellular service in the service area. As available, District shall provide the ability for in-vehicle hardware provided by Contractor to connect to Contractor's data center through the use of previously installed broadband connection devices ("Third-Party Connections"). Contractor will be provided an opportunity to conduct a preliminary investigation to determine whether the Third-Party Connections are a viable alternative to the use of Contractor's proposed standalone cellular connection. Contractor will need to validate the software and hardware connectivity in a test environment to make a final determination. The Parties each acknowledge that any such Third-Party Connection is operated in conjunction with a separate entity that is not a Party to this Agreement, and no warranty, express or implied, is included in this Agreement with respect to the reliability of such equipment or its data service. Contractor shall not have any responsibility for the functionality, reliability, or maintenance of the Third-Party Connections, which shall be the sole responsibility of District. In the event that District and Contractor find that the Third-Party Connection is unsuitable for their needs, Contractor may provide separate, optional costs for an independent cellular connection which District may elect to implement at its sole discretion.

(e) Third Party Products. District agrees to provide Contractor with access to District's existing hardware and software, not provided by Contractor (collectively, "Third Party Products") to the extent necessary or convenient for Contractor to fulfill its responsibilities under this Agreement, unless otherwise prohibited from providing such access. Should any Third Party Product malfunction or fail, District shall promptly remediate such malfunction or failure and provide assistance to Contractor to mitigate the effect of such malfunction or failure on the Project. Notwithstanding anything contained herein to the contrary, Contractor shall not have any responsibility for the installation, functionality, reliability, or maintenance of any Third Party Product, which shall be the sole responsibility of District. No warranty, express or implied, is provided by Contractor with respect to any Third Party Products

(f) Warranty and Product Replacement. Contractor shall provide a full replacement warranty on all Products provided hereunder for a standard period of one (1) year, with the exception of the Mobile Data Terminal ("MDT") which shall be two (2) years. The warranty is such that if any Product shall fail to perform as specified in the Proposal, upon receiving written notice of such failure, Contractor shall replace such Product as specified in the Proposal at no cost to District. Warranty dates for each Product (including optional items) shall begin on each Product's applicable In-Service Date. Replacement of Products shall only occur for a failure of the Product itself when used properly, and not for any damage to the unit caused by the intentional or negligent acts or omissions of a party other than Contractor or its officers, directors, or employees.

SECTION 3. ADDITIONAL SERVICES.

Contractor shall not be compensated for any work rendered in connection with its performance of this Agreement that are in addition to or outside of the Services unless such additional services are authorized in advance and in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement. If and when such additional work is authorized, such additional work shall be deemed to be part of the Services.

SECTION 4. COMPENSATION AND METHOD OF PAYMENT.

(a) Subject to any limitations set forth in this Agreement, District agrees to pay Contractor the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed Two Hundred Fifty-Nine Thousand, Five Hundred Twenty-Five dollars (\$259,525), **SPECIFICALLY EXCLUDING SALES TAX** ("Contract Price") unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement. **Contractor will deliver all equipment to 128 Market Street, Stateline, NV 89449.** The prices specified in the Proposal for the Products and Services shall be guaranteed for the Term. Any additional Products and/or Services requested or optioned by District, annual service fees, and each extended warranty optioned by District shall be subject to District's

payment of additional fees in accordance with the Proposal or as otherwise mutually agreed upon by the Parties in writing.

(b) Contractor shall furnish to District an original invoice for all work performed and expenses incurred in accordance with Exhibit "B." The invoice shall detail charges by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and subcontractor contracts. Subcontractor charges shall be detailed by the following categories: labor, travel, materials, equipment and supplies. If the compensation set forth in subsection (a) and Exhibit "B" include payment of labor on an hourly basis (as opposed to labor and materials being paid as a lump sum), the labor category in each invoice shall include detailed descriptions of task performed and the amount of time incurred for or allocated to that task. District shall independently review each invoice submitted by the Contractor to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. In the event that no charges or expenses are disputed, the invoice shall be approved and paid according to the terms set forth in subsection (c). In the event any charges or expenses are disputed by District, the original invoice shall be returned by District to Contractor for correction and resubmission.

(c) Except as to any charges for work performed or expenses incurred by Contractor which are disputed by District, District will cause Contractor to be paid within forty-five (45) days of receipt of Contractor's correct and undisputed invoice.

(d) Payment to Contractor for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Contractor.

SECTION 5. INSPECTION AND FINAL ACCEPTANCE.

District may inspect and accept or reject any of Contractor's work under this Agreement, either during performance or when completed. District shall reject or finally accept Contractor's work within sixty (60) days after submitted to District. District shall reject work by a timely written explanation, otherwise Contractor's work shall be deemed to have been accepted. District's acceptance shall be conclusive as to such work except with respect to latent defects, fraud and such gross mistakes as amount to fraud. Acceptance of any of Contractor's work by District shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, Section 2 (f) "Warranty and Product Replacement" Section 16 "Indemnification" and Section 17 "Insurance."

SECTION 6. OWNERSHIP OF DOCUMENTS.

All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, and notes that (i) contain confidential or proprietary information of District, (ii) do not contain any confidential or proprietary information of Contractor, and (iii) are prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement (collectively, "District Materials"), shall become the sole property of District and may be used, reused or otherwise disposed of by District without

the permission of the Contractor. Upon completion, expiration or termination of this Agreement, Contractor shall, upon request of District, turn over to District all such original District Materials. All materials prepared or developed by Contractor in the course of providing the Services pursuant to this Agreement that do not constitute District Materials shall remain the sole property of Contractor and may be used, reused or otherwise disposed of by Contractor without the permission of District.

If and to the extent that District utilizes for any purpose not related to this Agreement any maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement, Contractor's guarantees and warranties in Section 9 "Standard of Performance" of this Agreement shall not extend to such use of the maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents.

SECTION 7. CONTRACTOR'S BOOKS AND RECORDS.

(a) Contractor shall maintain any and all documents and records demonstrating or relating to Contractor's performance of the Services. Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to District pursuant to this Agreement. Any and all such documents or records shall be maintained in accordance with generally accepted accounting principles and shall be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Contractor pursuant to this Agreement. Any and all such documents or records shall be maintained for three (3) years from the date of execution of this Agreement and to the extent required by laws relating to audits of public agencies and their expenditures.

(b) Any and all records or documents required to be maintained pursuant to this section shall be made available for inspection, audit and copying, at any time during regular business hours, upon request by District or its designated representative. Copies of such documents or records shall be provided directly to the District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records shall be made available at Contractor's address indicated for receipt of notices in this Agreement.

(c) Where District has reason to believe that any of the documents or records required to be maintained pursuant to this section may be lost or discarded due to dissolution or termination of Contractor's business, District may, by written request, require that custody of such documents or records be given to the District. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

SECTION 8. INDEPENDENT CONTRACTOR.

(a) Contractor is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of District. Contractor shall have no authority to bind District in any manner, nor to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.

(b) The personnel performing the Services under this Agreement on behalf of Contractor shall at all times be under Contractor's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents except as set forth in this Agreement. Contractor shall not at any time or in any manner represent that Contractor or any of Contractor's officers, employees, or agents are in any manner officials, officers, employees or agents of District.

(c) Neither Contractor, nor any of Contractor's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Contractor expressly waives any claim Contractor may have to any such rights.

SECTION 9. STANDARD OF PERFORMANCE.

Contractor represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the Services required under this Agreement in a thorough, competent and professional manner. Contractor shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all Services. In meeting its obligations under this Agreement, Contractor shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to the Services required of Contractor under this Agreement. In addition to the general standards of performance set forth this section, additional specific standards of performance and performance criteria may be set forth in Exhibit "A" "Scope of Work" that shall also be applicable to Contractor's work under this Agreement. Where there is a conflict between a general and a specific standard of performance or performance criteria, the specific standard or criteria shall prevail over the general.

SECTION 10. COMPLIANCE WITH APPLICABLE LAWS; PERMITS AND LICENSES.

Contractor shall keep itself informed of and will, in its performance hereunder, comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Contractor shall obtain any and all licenses, permits and authorizations necessary to perform the Services set forth in this Agreement. Neither District, nor any elected or appointed boards, officers,

officials, employees or agents of District, shall be liable, at law or in equity, to the extent due to any failure of Contractor to comply with this section.

SECTION 11. PREVAILING WAGE LAWS.

Contractor understands, acknowledges and agrees to comply with any and all applicable state and federal laws requiring payment of prevailing wages for work performed in connection with publicly-funded projects. Contractor and any subcontractors shall comply with all applicable state and federal prevailing wage rates, statutes, rules and regulations then in effect if required by state or federal laws or regulations. In the event of conflict between applicable federal and state provisions, the higher prevailing wage rate will apply.

SECTION 12. NONDISCRIMINATION.

Contractor shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, sexual orientation, gender identity, age, physical handicap, medical condition, marital status, or any other protected classes under federal, state or local law, in connection with or related to the performance of this Agreement.

SECTION 13. UNAUTHORIZED ALIENS.

Contractor hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, et seq., as amended, and in connection therewith, shall not employ unauthorized aliens as defined therein. Should Contractor so employ such unauthorized aliens for the performance of the Services, and should any liability or sanctions be imposed against District for such use of unauthorized aliens, Contractor hereby agrees to and shall reimburse District for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by District.

SECTION 14. CONFLICTS OF INTEREST.

(a) Contractor covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of District or which would in any way hinder Contractor's performance of the Services. Contractor further covenants that in the performance of this Agreement, no person having any such interest of which Contractor is aware shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the District Manager. Contractor agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of District in the performance of this Agreement.

(b) District understands and acknowledges that Contractor is, as of the date of execution of this Agreement, independently involved in the performance of non-related

services for other governmental agencies and private parties. Contractor is unaware of any stated position of District relative to such projects. Any future position of District on such projects shall not be considered a conflict of interest for purposes of this section.

(c) District understands and acknowledges that Contractor will perform non-related services for other governmental agencies and private parties following the completion of the Services under this Agreement. Any such future service shall not be considered a conflict of interest for purposes of this section.

SECTION 15. CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION.

(a) "Confidential Information" means all information disclosed by a party ("Disclosing Party") to the other party ("Receiving Party"), whether orally or in writing, that is designated as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances surrounding disclosure. Confidential Information of each party includes technology and technical information, product plans and designs, and business processes disclosed by such party. Notwithstanding the foregoing, Confidential Information shall not include any information that (i) is or becomes generally available to the public other than as a result of a disclosure by Receiving Party in violation of this Agreement, (ii) was in the possession of or known to the Receiving Party on a non-confidential basis prior to its disclosure by the Disclosing Party, (iii) is disclosed to the Receiving Party on a non-confidential basis from a source other than the Disclosing Party, which such source is entitled, to the Receiving Party's knowledge, to make the disclosure, or (iv) was independently developed by the Receiving Party without reference to or use of such Confidential Information of the Disclosing Party.

(b) Each Receiving Party may only disclose Confidential Information of the Disclosing Party to the Receiving Party's officers, employees, agents, and subcontractors who have a need to know for purposes of this Agreement, and shall not otherwise release or disclose any such Confidential Information without prior written authorization from the Disclosing Party, except as may be required by law, including but not limited to the California Public Records Act and the Nevada Public Records Act. As between the parties, each party retains all ownership rights in and to its Confidential Information. The Receiving Party will use the same degree of care that it uses to protect the confidentiality of its own confidential information of like kind (but not less than reasonable care).

(c) Contractor, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the District Manager or unless requested by the District Attorney of District, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Contractor gives District notice of such court order or subpoena to the extent permissible.

(d) If a Receiving Party, or any officer, employee, agent or subcontractor of such party, provides any Confidential Information of the Disclosing Party in violation of

this Agreement, then the Disclosing Party shall have the right to reimbursement and indemnity from the Receiving Party for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of the Receiving Party's conduct.

(e) Each party, as a Receiving Party, shall promptly notify the Disclosing Party should such Receiving Party, its officers, employees, agents or subcontractors, be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. The Disclosing Party retains the right, but has no obligation, to represent the Receiving Party or be present at any deposition, hearing or similar proceeding. The Receiving Party agrees to cooperate fully with the Disclosing Party and to provide the Disclosing Party with the opportunity to review any response to discovery requests provided by the Receiving Party. However, this right to review any such response does not imply or mean the right by the Disclosing Party to control, direct, or rewrite said response.

(f) Parties may request the return of all Confidential Information upon completion or termination of this Agreement.

SECTION 16. INDEMNIFICATION; LIMITATION OF LIABILITY.

(a) Indemnification. Where the law establishes a professional standard of care for Contractor's services, to the fullest extent permitted by law, Contractor shall indemnify, protect, defend and hold harmless District and any and all of its officials, employees and agents ("District Indemnified Parties") from and against any and all liability (including liability for third party claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, including reasonable attorney's fees and costs, court costs, interest, defense costs, and expert witness fees) (collectively, "Claims") to the extent arising out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of the Services under this Agreement by Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor. Contractor will not be obligated under the foregoing, and District will defend, indemnify, protect, and hold harmless Contractor, its officers, directors, employees and agents (the "Contractor Parties") for any Claims that arise out of, result from, or are attributable to, the negligent acts or willful misconduct of District, its officials, employees, and/or agents.

(b) Process. The obligations of the indemnifying party (the "Indemnifying Party") under this Section 16 shall be subject to the party seeking indemnification (the "Indemnified Party") (i) promptly notifying the Indemnifying Party in writing of Claims for which the Indemnified Party seeks indemnity, (ii) providing the Indemnifying Party with reasonable information and assistance in defending or settling the Claim, and (iii) providing the Indemnifying Party with sole control over the defense or settlement of such Claim. The Indemnified Party agrees not to make any admission that might be prejudicial to the Indemnifying Party.

(c) Indemnification from Subcontractors. Contractor agrees to obtain executed indemnity agreements with provisions at least as protective of District to those set forth in this section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of Contractor in the performance of this Agreement naming the District Indemnified Parties as additional indemnitees. In the event Contractor fails to obtain such indemnity obligations from others as required herein, Contractor agrees to be fully responsible according to the terms of this section. Failure of District to monitor compliance with these requirements imposes no additional obligations on District and will in no way act as a waiver of any rights hereunder. The obligations of each party to indemnify and defend the other party as set forth herein is binding on the successors, assigns or heirs of each such party and shall survive the termination of this Agreement or this section.

(d) Limitation of Indemnification. Notwithstanding any provision of this section to the contrary, in California design professionals are required to defend and indemnify the District only to the extent permitted by California Civil Code Section 2782.8, which limits the liability of a design professional to claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the design professional. The term "design professional," as defined in Section 2782.8, is limited to licensed architects, licensed landscape architects, registered professional engineers, professional land surveyors, and the business entities that offer such services in accordance with the applicable provisions of the California Business and Professions Code. To the extent that California Civil Code Section 2782.8 applies to this Agreement, the indemnification obligations of Contractor shall be limited in accordance with that section.

(e) District's Negligence. The provisions of this section do not apply to claims to the extent occurring as a result of any District Indemnified Party's . The provisions of this section shall not release District from liability arising from negligence or willful acts or omissions of District or any and all of its officials, employees and agents.

(f) Disclaimer. EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, (I) THE PRODUCTS AND SERVICES, AND ALL INFORMATION, CONTENT AND MATERIALS PROVIDED IN CONNECTION THEREWITH, ARE PROVIDED AND DISTRIBUTED ON AN "AS-IS" AND "AS-AVAILABLE" BASIS WITHOUT WARRANTIES OF ANY KIND WHATSOEVER; (II) CONTRACTOR MAKES NO WARRANTIES OF ANY KIND (WHETHER EXPRESS, STATUTORY, IMPLIED OR OTHERWISE) TO DISTRICT OR ANY OTHER THIRD PARTY; AND (III) CONTRACTOR SPECIFICALLY DISCLAIMS ANY AND ALL OTHER WARRANTIES, INCLUDING WITHOUT LIMITATION THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT, WITH RESPECT TO ALL PRODUCTS, SERVICES, SOFTWARE, AND THE ITS SYSTEM, OR OTHERWISE RELATED TO THIS AGREEMENT OR THE PROJECT. DISTRICT ACKNOWLEDGES THAT CONTRACTOR DOES NOT CONTROL THE TRANSFER OF DATA OVER COMMUNICATIONS FACILITIES, INCLUDING THE INTERNET, AND

THAT THE PRODUCTS AND SERVICES MAY BE SUBJECT TO LIMITATIONS, DELAYS AND OTHER PROBLEMS INHERENT IN THE USE OF SUCH COMMUNICATIONS FACILITIES. CONTRACTOR IS NOT RESPONSIBLE FOR ANY DELAYS, DELIVERY FAILURES, OR OTHER DAMAGE RESULTING FROM SUCH ISSUES.

(g) Limitation of Liability. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WITH THE EXCEPTION OF CLAIMS ARISING FROM (1) DISTRICT'S PAYMENT OBLIGATIONS HEREUNDER; (2) DISTRICT'S MISUSE, VIOLATION OR MISAPPROPRIATION OF INTELLECTUAL PROPERTY OWNED BY CONTRACTOR OR ITS LICENSORS, INCLUDING THE PRODUCTS, SERVICES, SOFTWARE, AND ITS SYSTEM; (3) BREACH OF CONFIDENTIALITY OBLIGATIONS UNDER THIS AGREEMENT; (4) WILLFUL MISCONDUCT OR GROSS NEGLIGENCE; (5) KNOWING, WILLFUL AND INTENTIONAL BREACH OF THE OBLIGATIONS OF THIS AGREEMENT, INCLUDING CONTRACTOR'S REFUSAL TO PERFORM THE REQUIRED SERVICES; (6) THIRD-PARTY CLAIMS THAT ARE SUBJECT TO INDEMNIFICATION UNDER THIS AGREEMENT, INCLUDING INTELLECTUAL PROPERTY INFRINGEMENT CLAIMS; (7) FRAUD; (8) VIOLATIONS OF LAW; (I) IN NO EVENT SHALL EITHER PARTY, ITS SUPPLIERS OR LICENSORS BE LIABLE TO THE OTHER OR ANY THIRD PARTY FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES IN ANY MANNER (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS OR REVENUES, CORRUPTION OR LOSS OF DATA OR BUSINESS INTERRUPTION) RELATED TO, IN CONNECTION WITH OR ARISING OUT OF THIS AGREEMENT, THE PRODUCTS, SERVICES, SOFTWARE, ITS SYSTEM, OR PROJECT, REGARDLESS OF THE FORM OF ACTION OR THE BASIS OF THE CLAIM AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES; AND (II) IN NO EVENT SHALL EITHER PARTY'S TOTAL LIABILITY HEREUNDER, REGARDLESS OF THE FORM IN WHICH ANY LEGAL OR EQUITABLE ACTION MAY BE BROUGHT, EXCEED THE TOTAL AMOUNT PAID UNDER THIS AGREEMENT DURING THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE EVENTS GIVING RISE TO THE CLAIM. THE AGGREGATE LIABILITY OF THE PARTIES UNDER THIS AGREEMENT AND ALL SOWS WILL NOT EXCEED THE GREATER OF TWICE THE AMOUNT PAID UNDER THIS AGREEMENT FOR THE EVENT THAT GAVE RISE TO THE CLAIM DURING THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE DATE THE CLAIM AROSE, AND ONE MILLION DOLLARS (\$1,000,000). THE PARTIES EXPRESSLY ACKNOWLEDGE AND AGREE THAT THE LIMITATIONS OF LIABILITY SET FORTH IN THIS SECTION ARE AN ESSENTIAL ELEMENT OF THIS AGREEMENT AND IN THE ABSENCE OF SUCH LIMITATIONS, THE ECONOMIC TERMS OF THIS AGREEMENT WOULD HAVE BEEN SUBSTANTIALLY DIFFERENT. THE FOREGOING LIMITATIONS WILL APPLY NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY LIMITED REMEDY.

SECTION 17. INSURANCE.

Contractor agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit “C” “Insurance” and made a part of this Agreement. All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the District Manager. Contractor agrees to provide District with copies of required policies upon request.

SECTION 18. ASSIGNMENT.

The expertise and experience of Contractor are material considerations for this Agreement. District has an interest in the qualifications and capability of the persons and entities who will fulfill the duties and obligations imposed upon Contractor under this Agreement. In recognition of that interest, Contractor shall not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Contractor’s duties or obligations under this Agreement without the prior written consent of the District. Any attempted assignment shall be ineffective, null and void, and shall constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including termination of this Agreement pursuant to Section 20 “Termination of Agreement.” District acknowledges, however, that Contractor, in the performance of its duties pursuant to this Agreement, may utilize sub-contractors.

SECTION 19. CONTINUITY OF PERSONNEL.

Contractor shall make every reasonable effort to maintain the stability and continuity of Contractor’s staff and subcontractors, if any, assigned to perform the Services. Contractor shall notify District of any changes in Contractor’s staff and subcontractors, if any, assigned to perform the Services prior to and during any such performance should Contractor reasonably deem such staff or subcontractors material or indispensable to the performance of the Services.

SECTION 20. TERMINATION OF AGREEMENT.

(a) Termination for Convenience. District may terminate this Agreement, in whole or in part, at any time by giving advance written notice of termination to Contractor if District determines that termination is in its best interest. In the event such notice is given, Contractor shall cease immediately all work in progress. Contractor shall be paid (i) for all Products and Services for which a Milestone Acceptance notification or Deployment Acceptance notification has been issued, (ii) its costs, including contract close-out costs, on work performed up to the time of termination, and (iii) for all materials delivered and/or installed, Products purchased and Services rendered, and all other work performed in furtherance of this Agreement by Contractor or any of its subcontractors prior to the effective date of termination (other than that included in subsection (i) or (ii) above) based on a pro rata share of the total compensation provided for in this Agreement.

(b) Termination for Cause. If District notifies Contractor of a default under Section 21 “Default” and Contractor fails to cure the default within the time frame provided, District may terminate this Agreement immediately. Contractor will only be paid for Services performed in accordance with the manner of performance set forth in this Agreement.

(c) Property of District. Upon termination of this Agreement by either Contractor or District, all property belonging exclusively to District which is in Contractor’s possession shall be returned to District. Contractor shall furnish to District a final invoice for work performed and expenses incurred by Contractor, prepared as set forth in Section 4 “Compensation and Method of Payment” of this Agreement. This final invoice shall be reviewed and paid in the same manner as set forth in Section 4 “Compensation and Method of Payment” of this Agreement.

(d) Survival. The following Sections shall survive any termination or expiration of this Agreement: Sections 4(c), 6, 15, 16, 31, and 32.

SECTION 21. DEFAULT.

In the event that Contractor is in default under the terms of this Agreement, the District shall give written notice to Contractor specifying the nature of the default and providing the Contractor a timeframe of at least forty-five (45) days to cure the default. The District may hold all invoices for the Products or Services for which Contractor is in default until the default is cured. If Contractor does not cure the default to District’s reasonable satisfaction in the timeframe given, the District may take necessary steps to terminate this Agreement under Section 20 “Termination of Agreement.” Notwithstanding the foregoing, should District reasonably deem any Product or Service provided by Contractor to be deficient in one or more respects and such deficiencies do not affect the core functionality of the Project in a material manner, District shall not have the right to terminate this Agreement or file any claim, action, or proceeding for such deficiencies and, instead, will rely solely on its right to receive an equitable adjustment in the amount payable by District for such Product or Service, as applicable.

SECTION 22. EXCUSABLE DELAYS.

Contractor shall not be liable for damages, including liquidated damages, if any, caused by delay in performance or failure to perform due to causes beyond the control of Contractor. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state or local governments, acts of District, court orders, fires, floods, epidemics, strikes, embargoes, and unusually severe weather. The term and price of this Agreement shall be equitably adjusted for any delays due to such causes.

SECTION 23. COOPERATION BY DISTRICT.

All public information, data, reports, records, and maps as are existing and available to District as public records, and which are necessary for carrying out the

Services shall be furnished to Contractor in every reasonable way to facilitate, without undue delay, the Services to be performed under this Agreement.

SECTION 24. NOTICES.

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by telecopier or certified mail, postage prepaid and return receipt requested, addressed as follows:

To District: Tahoe Transportation District
Attn: George Fink, Transportation Services Director
P.O. Box 499
Zephyr Cove, NV 89448
gfink@tahoetransportation.org

To Contractor: GMV Syncromatics, Corp.
700 S. Flower St, Suite 470
Los Angeles, CA 90017
Attn: President

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

SECTION 25. AUTHORITY TO EXECUTE.

The person or persons executing this Agreement on behalf of Contractor represents and warrants that he/she/they has/have the authority to so execute this Agreement and to bind Contractor to the performance of its obligations hereunder.

SECTION 26. ADMINISTRATION AND IMPLEMENTATION.

This Agreement shall be administered and executed by the District Manager or his or her designated representative. The District Manager shall have the authority to issue interpretations and to make amendments to this Agreement, including amendments that commit additional funds, consistent with Section 27 "Amendment" and the District Manager's contracting authority under District's ordinances, rules and regulations.

SECTION 27. AMENDMENT.

No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Contractor and by the District. The District Manager shall have the authority to approve any amendment to this Agreement if the total compensation under this Agreement, as amended, would not exceed the District Manager's contracting authority under the District's ordinances, rules and regulations. All other amendments

shall be approved by the District's Board. The Parties agree that the requirement for written modifications cannot be waived and that any attempted waiver shall be void.

By written notice or order, District may, from time to time, order work suspension or make changes to the Services to be provided by Contractor. If any such work suspension or change causes an increase or decrease in the price of this Agreement or in the time required for its performance, or otherwise necessitates an amendment to this Agreement, Contractor shall promptly notify District thereof within ten (10) days after the change is ordered or work suspension is revoked, and an amendment to this Agreement shall be negotiated. However, nothing in this clause shall excuse Contractor from complying immediately with the notice or order issued by District.

SECTION 28. BINDING EFFECT.

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the Parties.

SECTION 29. FEDERAL PROVISIONS.

District will be using money received from the federal government to pay all or a part of the compensation to Contractor for the Services. The federal government requires certain clauses to be included in contracts where federal money will be used in the contract. Contractor agrees to adhere to the federally-required provisions included in Exhibit "D" hereto and incorporated herein by reference. If there is a conflict between any provision in Exhibit "D" and the body of this Agreement, Exhibit "D" shall control. In addition, the Federal Highway Administration's Required Contract Clauses for Federal Aid Construction Projects (FHWA Form 1273, revised May 1, 2012; <https://www.fhwa.dot.gov/programadmin/contracts/1273/1273.pdf>) is incorporated by reference herein.

SECTION 30. WAIVER.

Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any work or services by Contractor shall not constitute a waiver of any of the provisions of this Agreement.

SECTION 31. LAW TO GOVERN; VENUE.

In the event of litigation between the Parties, venue in state trial courts shall lie exclusively in the County of El Dorado, California where the dispute arises from Services performed in California, or shall lie exclusively in the County of Douglas, Nevada where the dispute arises from Services performed in Nevada. In the event of litigation in a U.S.

District Court, venue shall lie exclusively in the Eastern District of California for Services performed in California, or in the District of Nevada for Services performed in Nevada.

SECTION 32. ATTORNEYS FEES, COSTS AND EXPENSES.

In the event litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to an award of reasonable attorney's fees, costs and expenses, in addition to any other relief to which it may be entitled.

SECTION 33. ENTIRE AGREEMENT.

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Contractor and District prior to the execution of this Agreement with respect to the subject matter hereof. No statements, representations or other agreements, whether oral or written, made by any Party which are not embodied herein shall be valid and binding.

SECTION 34. SEVERABILITY.

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

SECTION 35. CONFLICTING TERMS.

Except as otherwise stated herein, if the terms of this Agreement conflict with the terms of any Exhibit hereto, or with the terms of any document incorporated by reference into this Agreement, the terms of this Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date and year first-above written.

**TAHOE TRANSPORTATION
DISTRICT**

Carl Hasty
District Manager

ATTEST:

Judi Allen
Clerk of the Board

Approved to Form:

Mary Wagner, District Counsel

EXHIBIT "A"

SCOPE OF SERVICES

Contractor to provide:

Technology package including cloud hosted CAD/AVL/RTPI, Network Gateway, Automatic Passenger Counting, Automated Voice Annunciator, Interior LED, Infotainment and Electronic DVIs for a total of 35 vehicles, and integration of 43 LCD signs. Services are to be provided pursuant to the attached GMV proposal (the "Proposal").

Contractor charges for these services will be reflective of how many units are installed (not-to-exceed 35 units) and District will only be charged for the operational (installed) units monthly.

Annual Service Fees				
Base Service Fees				
LN	Item Description	Qty	Unit Cost	Subtotal
	Fixed Route CAD/AVL + RTPI - Annual License	35	665	23,275
	Automated Passenger Counting, Annual Service Fee	35	132	4,620
	Annunciator, Annual Service Fee	35	135	4,725
	Infotainment, Annual Service Fee	35	275	9,625
	LCD Sign, Annual Service Fees	3	595	1,785
	Digital Vehicle Inspection, Annual Service Fee	35	225	7,875
Total per year				51,905
<i>Sales Tax 0.00%</i>				0
TOTAL INCLUDING TAX				51,905

**EXHIBIT "B"
COMPENSATION**

Total compensation due Contractor shall not exceed:

- Annual Fees Year 1: Fifty-One Thousand Nine Hundred Five dollars (\$51,905)
 - Annual Fees Year 2: Fifty-One Thousand Nine Hundred Five dollars (\$51,905)
 - Annual Fees Year 3: Fifty-One Thousand Nine Hundred Five dollars (\$51,905)
 - Annual Fees Year 4: Fifty-One Thousand Nine Hundred Five dollars (\$51,905)
 - Annual Fees Year 5: Fifty-One Thousand Nine Hundred Five dollars (\$51,905)
- , unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement.

Milestone Schedule

Milestone #	1 to 4	5 to 8	9 to 12	13 to 16	17 to 20	Contract Total
Description	Year 1	Year 2	Year 3	Year 4 (Option)	Year 5 (Option)	Estimated Contract Value
Deliverables	Annual Service Fees	Annual Service Fees	Annual Service Fees	Annual Service Fees	Annual Service Fees	
Estimated Date	4/1/23	4/1/25	4/1/26	4/1/27	4/1/28	
Milestone Value	\$ 51,905	\$ 51,905	\$ 51,905	\$ 51,905	\$ 51,905	\$ 259,525

No options included other than base warranty (1 year for all hardware, 2 years for MDT, installed in 2023)

Totals are based on maximum not-to exceed limits and will be reduced based on actual vehicles in service for the quarter being invoiced for.

Milestone #	1	2	3	4	5	6
Description	Year 1 Q1	Year 1 Q2	Year 1 Q3	Year 1 Q4	Year 2 Q1	Year 2 Q2
Deliverables	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees
Estimated Date	4/1/24	7/1/24	10/1/24	1/1/25	4/1/25	7/1/25
Milestone Value	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976
7	8	9	10	11	12	Initial Contract Total
Year 2 Q3	Year 2 Q4	Year 3 Q1	Year 3 Q2	Year 3 Q3	Year 3 Q4	Estimated Contract Value Years 1-3
Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	No options included other than base warranty (1 year for all hardware installed in 2023, or 2 years for MDT)
10/1/25	1/1/26	4/1/26	7/1/26	10/1/26	1/1/27	
\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 155,715

13	14	15	16	17	18	19	20	Contract Total w/ Options
Year 4 Q1	Year 4 Q2	Year 4 Q3	Year 4 Q4	Year 5 Q1	Year 5 Q2	Year 5 Q3	Year 5 Q4	Estimated Contract Value with Options for Years 4+5
Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	Quarterly Service Fees	No options included other than base warranty (1 year for all hardware installed in 2023, or 2 years for MDT)
4/1/27	7/1/27	10/1/27	1/1/28	4/1/28	7/1/28	10/1/28	1/1/29	
\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 12,976	\$ 259,525

EXHIBIT "C" INSURANCE

A. Insurance Coverages. Contractor shall provide and maintain insurance, acceptable to the District, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services by Contractor, its agents, representatives or employees. Contractor shall procure and maintain the following scope and limits of insurance:

Only the following “marked” requirements are applicable:

 X **Commercial General Liability (CGL):** Insurance written on an occurrence basis to protect Contractor and District against liability or claims of liability which may arise out of this Agreement in the amount of one million dollars (\$1,000,000) per occurrence and subject to an annual aggregate of two million dollars (\$2,000,000). Coverage shall be at least as broad as Insurance Services Office form Commercial General Liability coverage (Occurrence Form CG 0001). There shall be no endorsement or modification of the CGL limiting the scope of coverage for either insured vs. additional insured claims or contractual liability. All defense costs shall be outside the limits of the policy.

 Vehicle Liability Insurance: Vehicle liability insurance in an amount not less than \$1,000,000 for injuries, including accidental death, to any one person, and subject to the same minimum for each person, in an amount not less than one million dollars (\$1,000,000) for each accident, and property damage insurance in an amount of not less than one million dollars (\$1,000,000). A combined single limit policy with aggregate limits in an amount of not less than \$2,000,000 shall be considered equivalent to the said required minimum limits. Coverage shall be at least as broad as Insurance Services Office form number CA 0001 covering Automobile Liability, including code 1 "any auto" and endorsement CA 0025, or equivalent forms subject to the approval of the District.

 X **Workers' Compensation Insurance:** Workers' Compensation insurance as required by the State of California and/or Nevada and a minimum of one million dollars (\$1,000,000) of employers' liability coverage. Contractor shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents and representatives. In the event a claim under the provisions of the California Workers' Compensation Act is filed against District by a bona fide employee of Contractor participating under this Agreement, Contractor is to defend and indemnify the District from such claim.

 Professional Liability Insurance: Professional liability insurance appropriate to the Contractor's profession in an amount not less than one million dollars \$1,000,000 per occurrence. This coverage may be written on a "claims made" basis, and must include

coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to Services performed under this Agreement. The insurance must be maintained for at least three (3) consecutive years following the completion of Contractor's services or the termination of this Agreement. During this additional three (3) year period, Contractor shall annually and upon request of the District submit written evidence of this continuous coverage.

B. Other Provisions. Insurance policies required by this Agreement shall contain the following provisions:

1. All Coverages.

a. Each insurance policy required by this Agreement shall be endorsed and state the coverage shall not be suspended, voided, cancelled by the insurer or either Party to this Agreement, reduced in coverage or in limits except after 30 days' prior written notice by certified mail, return receipt requested, has been given to District.

b. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

2. Commercial General Liability and Automobile Liability Coverages.

a. District, and its respective elected and appointed officers, officials, and employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities Contractor performs; products and completed operations of Contractor; premises owned, occupied or used by Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to District, and their respective elected and appointed officers, officials, or employees.

b. Contractor's insurance coverage shall be primary insurance with respect to District, and its respective elected and appointed, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by District, and its respective elected and appointed officers, officials, employees or volunteers, shall apply in excess of, and not contribute with, Contractor's insurance.

c. Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Any failure to comply with the reporting or other provisions of the insurance policies, including breaches of warranties, shall not affect coverage

provided to District, and its respective elected and appointed officers, officials, employees or volunteers.

e. The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees or agents.

3. Workers' Compensation Coverage. Unless the District Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against District, and its respective elected and appointed officers, officials, employees and agents for losses arising from work performed by Contractor.

C. Other Requirements. Contractor agrees to deposit with District, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this contract have been complied with. The District may require that Contractor furnish District with copies of original endorsements effecting coverage required by this Exhibit "C". The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. District reserves the right to inspect complete, certified copies of all required insurance policies, at any time.

1. Contractor shall furnish certificates and endorsements from each subcontractor identical to those Contractor provides.

2. Any deductibles or self-insured retentions must be declared to and approved by District. At the option of District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects District or its respective elected or appointed officers, officials, employees and volunteers, or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

3. The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement.

EXHIBIT "D"
FEDERAL PROVISIONS

1. Incorporation of FTA Terms - The following provisions include, in part, certain Standard Terms and Conditions required by DOT, whether or not expressly set forth in the preceding contract provisions. All contractual provisions required by DOT, as set forth in FTA Circular 4220.1F are hereby incorporated by reference. Anything to the contrary herein notwithstanding, all FTA mandated terms shall be deemed to control in the event of a conflict with other provisions contained in this Agreement. The Contractor shall not perform any act, fail to perform any act, or refuse to comply with any District requests which would cause District to be in violation of the FTA terms and conditions.

2. Access to Records. The following access to records requirements apply to this Agreement:
 - a. Where the District is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C. F. R. 18.36(i), the Contractor agrees to provide the District, the FTA Administrator, the Comptroller General of the United States or any of their authorized representatives access to any books, documents, papers and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts and transcriptions. Contractor also agrees, pursuant to 49 C. F. R. 633.17 to provide the FTA Administrator or his authorized representatives including any PMO Contractor access to Contractor's records and construction sites pertaining to a major capital project, defined at 49 U.S.C. 5302(a)1, which is receiving federal financial assistance through the programs described at 49 U.S.C. 5307, 5309 or 5311.
 - b. The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.
 - c. The Contractor agrees to maintain all books, records, accounts and reports required under this contract for a period of not less than three years after the date of termination or expiration of this contract, except in the event of litigation or settlement of claims arising from the performance of this contract, in which case Contractor agrees to maintain same until the District, the FTA Administrator, the Comptroller General, or any of their duly authorized representatives, have disposed of all such litigation, appeals, claims or exceptions related thereto. Reference 49 CFR 18.39(i)(11).

3. Civil Rights.
 - a. *Nondiscrimination* - In accordance with Title VI of the Civil Rights Act, as amended, 42 U.S.C. § 2000d, section 303 of the Age Discrimination Act of

1975, as amended, 42 U.S.C. § 6102, section 202 of the Americans with Disabilities Act of 1990, 42 U.S.C. § 12132, and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, creed, national origin, sex, age, or disability. In addition, the Contractor agrees to comply with applicable Federal implementing regulations and other implementing requirements FTA may issue.

- b. *Equal Employment Opportunity* - The following equal employment opportunity requirements apply to the Agreement:
- i. Race, Color, Creed, National Origin, Sex - In accordance with Title VII of the Civil Rights Act, as amended, 42 U.S.C. § 2000e, and Federal transit laws at 49 U.S.C. § 5332, the Contractor agrees to comply with all applicable equal employment opportunity requirements of U.S. Department of Labor (U.S. DOL) regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," 41 C.F.R. Parts 60 et seq ., (which implement Executive Order No. 11246, "Equal Employment Opportunity," as amended by Executive Order No. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," 42 U.S.C. § 2000e note), and with any applicable Federal statutes, executive orders, regulations, and Federal policies that may in the future affect construction activities undertaken in the course of the Project. The Contractor agrees to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, creed, national origin, sex, or age. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.
 - ii. Age - In accordance with section 4 of the Age Discrimination in Employment Act of 1967, as amended, 29 U.S.C. § § 623 and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees to refrain from discrimination against present and prospective employees for reason of age. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.
 - iii. Disabilities - In accordance with section 102 of the Americans with Disabilities Act, as amended, 42 U.S.C. § 12112, the Contractor agrees that it will comply with the requirements of U.S. Equal Employment Opportunity Commission, "Regulations to Implement the Equal Employment Provisions of the Americans with Disabilities Act," 29 C.F.R. Part 1630, pertaining to employment of persons with

disabilities. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

- c. The Contractor also agrees to include these requirements in each subcontract financed in whole or in part with Federal assistance provided by FTA, modified only if necessary to identify the affected parties.

4. Disadvantaged Business Enterprises.

- a. This Agreement is subject to the requirements of Title 49, Code of Federal Regulations, Part 26, Participation by Disadvantaged Business Enterprises in Department of Transportation Financial Assistance Programs. The national goal for participation of Disadvantaged Business Enterprises (DBE) is 10%. The District's overall goal for DBE participation is 4.8%. A separate goal has not been established for this procurement.
- b. The Contractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement. The Contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of this DOT-assisted contract. Failure by the Contractor to carry out these requirements is a material breach of this Agreement, which may result in the termination of this Agreement or such other remedy as District deems appropriate. Each subcontract the contractor signs with a subcontractor must include the assurance in this paragraph (see 49 CFR 26.13(b)).
- c. Contractor will be required to report its DBE participation obtained through race-neutral means throughout the period of performance of this Agreement.
- d. Contractor is required to pay its subcontractors performing work related to this Agreement for satisfactory performance of that work no later than 30 days after the Contractor's receipt of payment for that work from the District. In addition, the Contractor may not hold retainage from its subcontractors.
- e. The Contractor must promptly notify District whenever a DBE subcontractor performing work related to this Agreement is terminated or fails to complete its work, and must make good faith efforts to engage another DBE subcontractor to perform at least the same amount of work. The Contractor may not terminate any DBE subcontractor and perform that work through its own forces or those of an affiliate without prior written consent of District.

- 5. Energy Conservation - The Contractor agrees to comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

- 6. Federal Changes – Contractor shall at all times comply with all applicable FTA regulations, policies, procedures and directives, including without limitation those listed directly or by reference in the Master Agreement between District and FTA,

as they may be amended or promulgated from time to time during the term of this contract. Contractor's failure to so comply shall constitute a material breach of this Agreement.

7. No Obligation By The Federal Government

- a. The District and Contractor acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the Agreement, absent the express written consent by the Federal Government, the Federal Government is not a party to this Agreement and shall not be subject to any obligations or liabilities to the District, Contractor, or any other party (whether or not a party to that Agreement) pertaining to any matter resulting from the Agreement.
- b. The Contractor agrees to include the above clause in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clause shall not be modified, except to identify the subcontractor who will be subject to its provisions.

8. Program Fraud and False or Fraudulent Statements or Related Acts.

- a. The Contractor acknowledges that the provisions of the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. § § 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. Part 31, apply to its actions pertaining to this Project. Upon execution of the Agreement, the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, it may make, or causes to be made, pertaining to the Agreement or the FTA assisted project for which the Services are being performed. In addition to other penalties that may be applicable, the Contractor further acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986 on the Contractor to the extent the Federal Government deems appropriate.
- b. The Contractor also acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government under a contract connected with a project that is financed in whole or in part with Federal assistance originally awarded by FTA under the authority of 49 U.S.C. § 5307, the Government reserves the right to impose the penalties of 18 U.S.C. § 1001 and 49 U.S.C. § 5307(n)(1) on the Contractor, to the extent the Federal Government deems appropriate.
- c. The Contractor agrees to include the above two clauses in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clauses shall not be modified, except to identify the subcontractor who will be subject to the provisions.

9. Notification to FTA; Flow Down Requirement – If a current or prospective legal matter that may affect the Federal Government emerges, the Recipient must promptly notify the FTA Chief Counsel and FTA Regional Counsel for the Region in which the Recipient is located. The Recipient must include a similar notification requirement in its Third Party Agreements and must require each Third Party Participant to include an equivalent provision in its subagreements at every tier, for any agreement that is a “covered transaction” according to 2 C.F.R. §§ 180.220 and 1200.220.

(1) The types of legal matters that require notification include, but are not limited to, a major dispute, breach, default, litigation, or naming the Federal Government as a party to litigation or a legal disagreement in any forum for any reason.

(2) Matters that may affect the Federal Government include, but are not limited to, the Federal Government’s interests in the Award, the accompanying Underlying Agreement, and any Amendments thereto, or the Federal Government’s administration or enforcement of federal laws, regulations, and requirements.

(3) *Additional Notice to U.S. DOT Inspector General.* The Recipient must promptly notify the U.S. DOT Inspector General in addition to the FTA Chief Counsel or Regional Counsel for the Region in which the Recipient is located, if the Recipient has knowledge of potential fraud, waste, or abuse occurring on a Project receiving assistance from FTA. The notification provision applies if a person has or may have submitted a false claim under the False Claims Act, 31 U.S.C. § 3729, et seq., or has or may have committed a criminal or civil violation of law pertaining to such matters as fraud, conflict of interest, bid rigging, misappropriation or embezzlement, bribery, gratuity, or similar misconduct involving federal assistance. This responsibility occurs whether the Project is subject to this Agreement or another agreement between the Recipient and FTA, or an agreement involving a principal, officer, employee, agent, or Third Party Participant of the Recipient. It also applies to subcontractors at any tier. Knowledge, as used in this paragraph, includes, but is not limited to, knowledge of a criminal or civil investigation by a Federal, state, or local law enforcement or other investigative agency, a criminal indictment or civil complaint, or probable cause that could support a criminal indictment, or any other credible information in the possession of the Recipient. In this paragraph, “promptly” means to refer information without delay and without change. This notification provision applies to all divisions of the Recipient, including divisions tasked with law enforcement or investigatory functions.

10. Seat Belt Use. The Recipient agrees to implement Executive Order No. 13043, “Increasing Seat Belt Use in the United States,” April 16, 1997, 23 U.S.C. § 402 note, (62 Fed. Reg. 19217), by: (1) Adopting and promoting on-the-job seat belt use policies and programs for its employees and other personnel that operate

company-owned vehicles, company-rented vehicles, or personally operated vehicles; and

(2) Including a “Seat Belt Use” provision in each third party agreement related to the Award.

11. Distracted Driving, Including Text Messaging While Driving – The Recipient agrees to comply with: (1) Executive Order No. 13513, “Federal Leadership on Reducing Text Messaging While Driving,” October 1, 2009, 23 U.S.C. § 402 note, (74 Fed. Reg. 51225);

(2) U.S. DOT Order 3902.10, “Text Messaging While Driving,” December 30, 2009; and

(3) The following U.S. DOT Special Provision pertaining to Distracted Driving: (i) *Safety*. The Recipient agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Recipient owns, leases, or rents, or a privately-owned vehicle when on official business in connection with the Award, or when performing any work for or on behalf of the Award;

(ii) *Recipient Size*. The Recipient agrees to conduct workplace safety initiatives in a manner commensurate with its size, such as establishing new rules and programs to prohibit text messaging while driving, re-evaluating the existing programs to prohibit text messaging while driving, and providing education, awareness, and other outreach to employees about the safety risks associated with texting while driving; and

(iii) *Extension of Provision*. The Recipient agrees to include the preceding Special Provision of section 34(b)(3)(i) – (ii) of this Master Agreement in its third party agreements, and encourage its Third Party Participants to comply with this Special Provision, and include this Special Provision in each third party sub agreement at each tier supported with federal assistance.

12. Cargo Preference - Use of United States-Flag Vessels – The Contractor agrees:

- a. to use privately owned United States-Flag commercial vessels to ship at least 50 percent of the gross tonnage (computed separately for dry bulk carriers, dry cargo liners, and tankers) involved, whenever shipping any equipment, material, or commodities pursuant to the underlying contract to the extent such vessels are available at fair and reasonable rates for United States-Flag commercial vessels;

- b. to furnish within 20 working days following the date of loading for shipments originating within the United States or within 30 working days following the date of leading for shipments originating outside the United States, a legible copy of a rated, "on-board" commercial ocean bill-of-lading in English for each shipment of cargo described in the preceding paragraph to the Division of National Cargo, Office of Market Development, Maritime Administration, Washington, DC 20590 and to the FTA recipient (through the contractor in the case of a subcontractor's bill-of-lading.)
- c. to include these requirements in all subcontracts issued pursuant to this contract when the subcontract may involve the transport of equipment, material, or commodities by ocean vessel.

13. Buy America - The Vendor agrees to comply with 49 U.S.C. 5323(j) and 49 C.F.R. Part 661, which provide that Federal funds may not be obligated unless steel, iron, and manufactured products used in FTA-funded projects are produced in the United States, unless a waiver has been granted by FTA or the product is subject to a general waiver. General waivers are listed in 49 C.F.R. 661.7, and include final assembly in the United States for 15 passenger vans and 15 passenger wagons produced by Chrysler Corporation, and microcomputer equipment and software. Separate requirements for rolling stock are set out at 49 U.S.C. 5323(j)(2)(C) and 49 C.F.R. 661.11. Rolling stock must be assembled in the United States and have a 60 percent domestic content.

A bidder or offeror must submit to the FTA recipient the appropriate Buy America certification (below) with all bids or offers on FTA-funded contracts, except those subject to a general waiver. Bids or offers that are not accompanied by a completed Buy America certification must be rejected as nonresponsive. This requirement does not apply to lower tier subcontractors.

Certification requirement for procurement of steel, iron, or manufactured products.

Certificate of Compliance with 49 U.S.C. 5323(j)(1)

The bidder or offeror hereby certifies that it will meet the requirements of 49 U.S.C. 5323(j)(1) and the applicable regulations in 49 CFR Part 661.5.

Date _____

Signature _____

Company Name _____

Title _____

Certificate of Non-Compliance with 49 U.S.C. 5323(j)(1)

The bidder or offeror hereby certifies that it cannot comply with the requirements of 49 U.S.C. 5323(j)(1) and 49 C.F.R. 661.5, but it may qualify for an exception pursuant to 49 U.S.C. 5323(j)(2)(A), 5323(j)(2)(B), or 5323(j)(2)(D), and 49 C.F.R. 661.7.

Date _____

Signature _____

Company Name _____

Title _____

Certification requirement for procurement of buses, other rolling stock and associated equipment.

Certificate of Compliance with 49 U.S.C. 5323(j)(2)(C).

The bidder or offeror hereby certifies that it will comply with the requirements of 49 U.S.C. 5323(j)(2)(C) and the regulations at 49 C.F.R. Part 661.11.

Date _____

Signature _____

Company Name _____

Title _____

Certificate of Non-Compliance with 49 U.S.C. 5323(j)(2)(C)

The bidder or offeror hereby certifies that it cannot comply with the requirements of 49 U.S.C. 5323(j)(2)(C) and 49 C.F.R. 661.11, but may qualify for an exception pursuant to 49 U.S.C. 5323(j)(2)(A), 5323(j)(2)(B), or 5323(j)(2)(D), and 49 C.F.R. 661.7.

Date _____

Signature _____

Company Name _____

Title _____”

14. Recovered Materials - The Vendor agrees to comply with all the requirements of Section 6002 of the Resource Conservation and Recovery Act (RCRA), as amended (42 U.S.C. 6962), including but not limited to the regulatory provisions of 40 CFR Part 247, and Executive Order 12873, as they apply to the procurement of the items designated in Subpart B of 40 CFR Part 247.
15. Fly America - The Contractor agrees to comply with 49 U.S.C. 40118 (the "Fly America" Act) in accordance with the General Services Administration's regulations at 41 CFR Part 301-10, which provide that recipients and subrecipients of Federal funds and their contractors are required to use U.S. Flag air carriers for U.S. Government-financed international air travel and transportation of their personal effects or property, to the extent such service is available, unless travel by foreign air carrier is a matter of necessity, as defined by the Fly America Act. The Contractor shall submit, if a foreign air carrier was used, an appropriate certification or memorandum adequately explaining why service by a U.S. flag air carrier was not available or why it was necessary to use a foreign air carrier and shall, in any event, provide a certificate of compliance with the Fly America requirements. The Contractor agrees to include the requirements of this section in all subcontracts that may involve international air transportation.
16. Prohibition on certain telecommunications and video surveillance services or equipment.
- (a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:
- (1) Procure or obtain;
- (2) Extend or renew a contract to procure or obtain; or
- (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in [Public Law 115-232](#), section 889, covered telecommunications equipment is telecommunications equipment

produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

(b) In implementing the prohibition under [Public Law 115-232](#), section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

17. Suspension and Debarment

- a. This Agreement is a covered transaction for purposes of 49 CFR Part 29. As such, the Contractor is required to verify that none of the Contractor, its principals, as defined at 49 CFR 29.995, or affiliates, as defined at 49 CFR 29.905, are excluded or disqualified as defined at 49 CFR 29.940 and 29.945.
- b. The Contractor is required to comply with 49 CFR 29, Subpart C and must include the requirement to comply with 49 CFR 29, Subpart C in any lower tier covered transaction it enters into.
- c. By signing this Agreement, the Contractor certifies as follows: The certification in this clause is a material representation of fact relied upon by District. If it is later determined that the Contractor knowingly rendered an erroneous certification, in addition to remedies available to District, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The Contractor agrees to comply with the requirements of 49 CFR 29, Subpart C while this offer is valid and throughout the term of this Agreement. The Contractor further agrees to include a provision requiring such compliance in its lower tier covered transactions.

18. Clean Air - The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. §§ 7401 et seq. The Contractor agrees to report each violation to the District and understands and agrees that the District will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office. The Contractor also agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FTA.
19. Clean Water - The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq . The Contractor agrees to report each violation to the District and understands and agrees that the District will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office. The Contractor also agrees to include these requirements in each subcontract exceeding \$100,000 financed in whole or in part with Federal assistance provided by FTA.
20. Lobbying – Contractor shall file the certification required by 49 CFR part 20, "New Restrictions on Lobbying." Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any District, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier shall also disclose the name of any registrant under the Lobbying Disclosure Act of 1995 who has made lobbying contacts on its behalf with non-Federal funds with respect to that Federal contract, grant or award covered by 31 U.S.C. 1352. Such disclosures are forwarded from tier to tier up to the recipient.

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned Contractor certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, *et seq.*)]
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Contractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. A 3801, *et seq.*, apply to this certification and disclosure, if any.

_____ Signature of Contractor's Authorized Official

_____ Name and Title of Contractor's Authorized Official

_____ Date