

Napa Valley Transportation Authority

625 Burnell Street
Napa, CA 94559



Agenda - Final

Wednesday, October 17, 2018
1:30 PM

NVTA Conference Room

NVTA Board of Directors - Tax Agency

All materials relating to an agenda item for an open session of a regular meeting of the NVTA-TA Board of Directors are posted on our website at <https://nctpa.legistar.com/Calendar.aspx> at least 72 hours prior to the meeting and will be available for public inspection, on and after at the time of such distribution, in the office of the Secretary of the NVTA-TA Board of Directors, 625 Burnell Street, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 4:30 p.m., except for NVTA holidays. Materials distributed to the present members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the NVTA-TA Board or staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

Members of the public may speak to the Board on any item at the time the Board is considering the item. Please complete a Speaker's Slip, which is located on the table near the entryway, and then present the slip to the Board Secretary. Also, members of the public are invited to address the Board on any issue not on today's agenda under Public Comment. Speakers are limited to three minutes.

This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact Karrie Sanderlin, NVTA-TA Board Secretary, at (707) 259-8631 during regular business hours, at least 48 hours prior to the time of the meeting.

This Agenda may also be viewed online by visiting the NVTA website at <https://nctpa.legistar.com/Calendar.aspx>

Note: Where times are indicated for agenda items they are approximate and intended as estimates only, and may be shorter or longer, as needed.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of the Agenda
5. Public Comment
6. Chairperson's, Board Members' and Metropolitan Transportation Commissioner's Update
7. Director's Update

Note: Where times are indicated for the agenda item, they are approximate and intended as estimates only and may be shorter or longer as needed.

8. CONSENT AGENDA ITEMS (8.1)

8.1 Meeting Minutes of July 18, 2018 (Karrie Sanderlin) (Pages 6-8)

Recommendation: Board action will approve the meeting minutes of July 18, 2018.

Estimated Time: 1:40 p.m.

Attachments: [Draft Minutes](#)

9. REGULAR AGENDA ITEMS

9.1 Revised County of Napa Five-Year Projects List (Alberto Esqueda) (Pages 9-17)

Recommendation: Board action will approve the County of Napa's revised projects list.

Estimated Time: 1:40 p.m.

Attachments: [Staff Report](#)

9.2 City of American Canyon Maintenance of Effort (MOE) (Alberto Esqueda) (Pages 18-24)

Recommendation: The NVTA-TA Board will receive information on the City of American Canyon's revised MOE amount.

Estimated Time: 1:50 p.m.

Attachments: [Staff Report](#)

9.3 Napa Valley Transportation Authority (NVTA) Agreement No. 18-49 with Brown Armstrong Certified Public Accounts for Professional Audit Services (Antonio Onorato) (Pages 25-140)

Recommendation: Board action will approve the NVTA-TA Scope of Work for NVTA Agreement No. 18-49 with Brown Armstrong Certified Public Accounts for professional audit services for fiscal years ending June 30, 2019 to 2024 in a contract amount not to exceed \$332,918 for NVTA-TA and allow the Executive Director or designee to execute all contract documents.

Estimated Time: 2:00 p.m.

Attachments: [Staff Report](#)

10. FUTURE AGENDA ITEMS

11. ADJOURNMENT

11.1 Approval of Next Meeting Date of November 14, 2018 at 1:30 p.m. and Adjournment

Estimated Time: 2:10 p.m.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. on Friday, October 12, 2018.

Karalyn E. Sanderlin (e-sign) October 10, 2018

Karalyn E. Sanderlin, NVTA-TA Board Secretary

Glossary of Acronyms

AB 32	Global Warming Solutions Act	HBRR	Highway Bridge Replacement and Rehabilitation Program
ABAG	Association of Bay Area Governments	HIP	Housing Incentive Program
ADA	American with Disabilities Act	HOT	High Occupancy Toll
ATAC	Active Transportation Advisory Committee	HOV	High Occupancy Vehicle
ATP	Active Transportation Program	HR3	High Risk Rural Roads
BAAQMD	Bay Area Air Quality Management District	HSIP	Highway Safety Improvement Program
BART	Bay Area Rapid Transit District	HTF	Highway Trust Fund
BATA	Bay Area Toll Authority	HUTA	Highway Users Tax Account
BRT	Bus Rapid Transit	IFB	Invitation for Bid
CAC	Citizen Advisory Committee	ITIP	State Interregional Transportation Improvement Program
CAP	Climate Action Plan	ITOC	Independent Taxpayer Oversight Committee
Caltrans	California Department of Transportation	IS/MND	Initial Study/Mitigated Negative Declaration
CEQA	California Environmental Quality Act	JARC	Job Access and Reverse Commute
CIP	Capital Investment Program	LIFT	Low-Income Flexible Transportation
CMA	Congestion Management Agency	LOS	Level of Service
CMAQ	Congestion Mitigation and Air Quality Improvement Program	LS&R	Local Streets & Roads
CMP	Congestion Management Program	MaaS	Mobility as a Service
CalSTA	California Transportation Agency	MAP 21	Moving Ahead for Progress in the 21 st Century Act
CTP	Countywide Transportation Plan	MPO	Metropolitan Planning Organization
COC	Communities of Concern	MTC	Metropolitan Transportation Commission
CTC	California Transportation Commission	MTS	Metropolitan Transportation System
DAA	Design Alternative Analyst	ND	Negative Declaration
DBB	Design-Bid-Build	NEPA	National Environmental Policy Act
DBF	Design-Build-Finance	NOAH	Natural Occurring Affordable Housing
DBFOM	Design-Build-Finance-Operate-Maintain	NOC	Notice of Completion
DED	Draft Environmental Document	NOD	Notice of Determination
EIR	Environmental Impact Report	NOP	Notice of Preparation
EJ	Environmental Justice	NVTA	Napa Valley Transportation Authority
FAS	Federal Aid Secondary	NVTA-TA	Napa Valley Transportation Authority-Tax Agency
FAST	Fixing America's Surface Transportation Act	OBAG	One Bay Area Grant
FHWA	Federal Highway Administration	PA&ED	Project Approval Environmental Document
FTA	Federal Transit Administration	P3 or PPP	Public-Private Partnership
FY	Fiscal Year	PCC	Paratransit Coordination Council
GHG	Greenhouse Gas	PCI	Pavement Condition Index
GGRF	Greenhouse Gas Reduction Fund	PCA	Priority Conservation Area
GTFS	General Transit Feed Specification		
HBP	Highway Bridge Program		

Glossary of Acronyms

PDA	Priority Development Areas	STIP	State Transportation Improvement Program
PID	Project Initiation Document	STP	Surface Transportation Program
PMS	Pavement Management System	TAC	Technical Advisory Committee
Prop. 42	Statewide Initiative that requires a portion of gasoline sales tax revenues be designated to transportation purposes	TCM	Transportation Control Measure
PSE	Plans, Specifications and Estimates	TCRP	Traffic Congestion Relief Program
PSR	Project Study Report	TDA	Transportation Development Act
PTA	Public Transportation Account	TDM	Transportation Demand Management Transportation Demand Model
RACC	Regional Agency Coordinating Committee	TE	Transportation Enhancement
RFP	Request for Proposal	TEA	Transportation Enhancement Activities
RFQ	Request for Qualifications	TEA 21	Transportation Equity Act for the 21 st Century
RHNA	Regional Housing Needs Allocation	TFCA	Transportation Fund for Clean Air
RM2	Regional Measure 2 (Bridge Toll)	TIGER	Transportation Investments Generation Economic Recovery
RM3	Regional Measure 3	TIP	Transportation Improvement Program
RMRP	Road Maintenance and Rehabilitation Program	TLC	Transportation for Livable Communities
ROW	Right of Way	TLU	Transportation and Land Use
RTEP	Regional Transit Expansion Program	TMP	Traffic Management Plan
RTIP	Regional Transportation Improvement Program	TMS	Transportation Management System
RTP	Regional Transportation Plan	TNC	Transportation Network Companies
SAFE	Service Authority for Freeways and Expressways	TOAH	Transit Oriented Affordable Housing
SAFETEA-LU	Safe, Accountable, Flexible, and Efficient Transportation Equity Act-A Legacy for Users	TOD	Transit-Oriented Development
SB 375	Sustainable Communities and Climate Protection Act 2008	TOS	Transportation Operations Systems
SB 1	The Road Repair and Accountability Act of 2017	TPA	Transit Priority Area
SCS	Sustainable Community Strategy	TPI	Transit Performance Initiative
SHA	State Highway Account	TPP	Transit Priority Project Areas
SHOPP	State Highway Operation and Protection Program	VHD	Vehicle Hours of Delay
SNCI	Solano Napa Commuter Information	VMT	Vehicle Miles Traveled
SNTDM	Solano Napa Travel Demand Model		
SR	State Route		
SRTS	Safe Routes to School		
SOV	Single-Occupant Vehicle		
STA	State Transit Assistance		
STIC	Small Transit Intensive Cities		

**Napa Valley Transportation
Authority
Meeting Minutes - Draft
NVTA Board of Directors - Tax Agency**

625 Burnell Street
Napa, CA 94559

Wednesday, July 18, 2018

1:30 PM

NVTA Conference Room

1. Call to Order

Chair White called the meeting to order at 1:32 p.m.

2. Pledge of Allegiance

Board member Barnes led the Pledge of Allegiance.

3. Roll Call

Alfredo Pedroza
James Barnes
Jill Techel
Peter White
Alan Galbraith
John F. Dunbar
Kerri Dorman
Doris Gentry
Mark Joseph
Belia Ramos
Chris Canning
Leon Garcia

4. Adoption of the Agenda

Motion **MOVED** by **PEDROZA**, **SECONDED** by **JOSEPH** to **APPROVE** adoption of the agenda.
Motion carried by the following vote:

Aye: 9 - Pedroza, Barnes, Techel, White, Galbraith, Dunbar, Dorman, Gentry, and Joseph

Absent: 3 - Ramos, Canning, and Garcia

5. Public Comment

None

6. Chairperson's and Board Members' Update

None

7. Executive Director's Update

None

8. CONSENT AGENDA ITEMS (8.1)

Motion **MOVED** by JOSEPH, **SECONDED** by GALBRAITH to **APPROVE** Consent Item 8.1. Motion carried by the following vote:

Aye: 9 - Pedroza, Barnes, Techel, White, Galbraith, Dunbar, Dorman, Gentry, and Joseph

Absent: 3 - Ramos, Canning, and Garcia

8.1 Meeting Minutes of May 16, 2018 (Karrie Sanderlin) (Pages 4-6)

Attachments: [Draft Minutes](#)

Board action approved the meeting minutes of May 16, 2018.

9. REGULAR AGENDA ITEMS

9.1 Election of Chair and Vice Chair for Fiscal Year (FY) 2018-19 (Karrie Sanderlin) (pages 7-8)

Attachments: [Staff Report](#)

The 2018 nominating committee comprised of Board members White, Garcia and Dunbar nominated Chris Canning for Chair, and Alfredo Pedroza for Vice Chair for FY 2018-19.

Motion **MOVED** by TECHEL, **SECONDED** by JOSEPH to **APPROVE** electing Chris Canning as NVTA-TA Chair and Alfredo Pedroza as NVTA-TA Vice Chair for FY 2018-19. Motion carried by the following vote:

Aye: 9 - Pedroza, Barnes, Techel, White, Galbraith, Dunbar, Dorman, Gentry, and Joseph

Absent: 3 - Ramos, Canning, and Garcia

9.2 Measure T 6.67% Equivalent Funds Approach (Kate Miller) (Pages 9-14)

Attachments: [Staff Report](#)

The Board received a comprehensive list of fund sources that staff deem eligible to meet the 6/67% Equivalent requirement in the Measure T Ordinance. Fund sources include, but are not limited to, discretionary grant revenues, general fund revenues, traffic mitigation fees and developer fees.

Member Galbraith requested that the list of fund sources be provided to each jurisdiction and included on the Measure T website.

10. FUTURE AGENDA ITEMS

None

11. ADJOURNMENT

11.1 Approval of Next Meeting Date of September 19, 2018 and Adjournment

The next regular meeting will be held on Wednesday, September 19, 2018.

Vice Chair Pedroza adjourned the meeting at 1:40 p.m.

Karalyn E. Sanderlin, NVTA-TA Board Secretary



**NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
Board Agenda Letter**

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Alberto Esqueda – Senior Program Planner/Administrator
(707) 259-5976 / Email: aesqueda@nvta.ca.gov
SUBJECT: Revised County of Napa Five-Year Project List

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the revised Measure T Five-Year Project list for the County of Napa (Attachments 1).

COMMITTEE RECOMMENDATION

At its October 3, 2018 meeting, the Independent Taxpayer Oversight Committee (ITOC) made the finding that the County of Napa’s revised project list is consistent with the intent of the Measure T ordinance and made a recommendation that the NVTA-TA Board approve the Five-Year Project List for Napa County.

EXECUTIVE SUMMARY

The NVTA-TA previously approved the County of Napa’s Five-year Project list. Since then, County staff met with the Napa Sanitation District (NSD) to discuss paving work on the County roads in the area north of Imola Avenue, east of Soscol Avenue, south of Kansas Avenue, and west of Penny Lane, and to reduce the funding for the Storm Damage Repair Project at mile post mark 4.75 on Mt. Veeder Road. Coordination efforts will save both entities time and revenues. The County also added Senate Bill 1 Projects to the five-year project list to ensure flexibility should SB1 be repealed in the November 2018 election.

FISCAL IMPACT

Is there a fiscal impact? No

BACKGROUND AND DISCUSSION

On November 6, 2012, the voters in Napa County approved Measure T, the Napa Countywide Road Maintenance Act. Measure T is a ½% sales tax expected to generate over \$400 million over a 25-year period beginning July 1, 2018. The revenues allocated to each Agency under the Measure T Ordinance are used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way. NVTA coordinates with the six (6) jurisdictions eligible to receive Measure T funds to develop a five-year list of eligible projects every other year.

On April 18, 2018 the NVTA-TA approved the County of Napa's five-year list. Subsequently, NSD and County staff have partnered on a shared project to rehabilitate sewers and pave County roads in the Shetler Avenue neighborhood. The additional streets are being added to cover the entire NSD project area. Coordinating efforts will be less disruptive to the neighborhood and reduce costs for each agency. To stay within the range of expected Measure T revenue during the 5 years, County staff has proposed to reduce the funding for the storm damage repair on Mt. Veeder Road at mile post marker 4.75 and increase the funding for the Imola Paving and Ramps Project.

Additionally, the County modified its five-year Measure T program to include all of its SB 1 projects. This modification provides the County flexibility should SB 1 be repealed and Proposition 6 pass in the November 2018 election.

County Staff also included a small amount of planning money for Imola Avenue. Imola Avenue is in need of rehabilitation, but this process will involve the County, City of Napa, Caltrans, and the State Hospital. A corridor makeover, including addition of pedestrian and bicycle facilities, is being considered as part of a Caltrans Sustainable Transportation Planning Grant. The addition of this project will make it eligible for future Measure T funding.

Finally, the Sunnyhill Drive and the Ridgecrest Drive storm repairs were moved to Fiscal Year 2018-19 from Fiscal Year 2019-2020 and the Dry Creek Road and Mt. Veeder Road - MPM 5.2 and MPM 4.0 were moved from Fiscal Year 2018-19 to 2019-20.

SUPPORTING DOCUMENTS

Attachments: (1) Revised County of Napa Five-Year Project List
(2) Resolution of the Napa County Board of Supervisors Revising Projects under the Measure T Program

Measure T Napa Countywide Road Maintenance Act Five-Year List of Projects
Project Submittal Form

Jurisdiction Name:

Primary Contract #1 Email: Phone:

Secondary Contract #2 Email: Phone:

Staff Member Completing LS&R
State Controller Report: Email: Phone:

Maintenance of Effort (MOE)

Please provide the certified MOE amount of the jurisdiction:

Note: Revised by Graham Wadsworth on 8/27/18

Please note: Eligible expenses include local streets and roads maintenance and supporting infrastructure within the public right of way-including, but not limited to pavement, sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the pupose of storm damage repair as verified by an independent auditor. One time allocations that have been expended for local streets and road maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort.

Planned Measure T Expenditures

Please provide 5 year planned streets and road maintenance projects beginning in FY 2018-19 (add more lines as needed). Per the Measure T Expenditure Plan, a *Project* is a single effort with a beginning and an end that would cause the construction or maintenance or reconstruction of some tangible portion of a transportation asset owned or operated by public agency that has independent utility. A *project* is not repeated on an annual basis, it does not appear without a detailed description as to cost and location in a local agency budget, and it must appear in a capital budget. Project numbers will be assigned by NVT-A.

Program	Project Description	Fiscal Year	Total Project Cost	Measure T	Other Funds	Location (intersection, mile marker, length of alignment)	Notes
Repair	Road Storm Repair	2018-19	\$1,200,000.00	\$960,000.00	\$240,000.00	Sunnyhill Drive	Moved from FY 2019-20 to FY 2018-19
Repair	Road Storm Repair	2018-19	\$665,000.00	\$374,700.00	\$290,300.00	Ridgecrest Dr. (Circle Oaks) MPM 0.40	Moved from FY 2019-20 to FY 2018-19
Replacement	Bridge Replacement	2018-19	\$6,300,000.00	\$730,000.00	\$5,570,000.00	Chiles Pope Valley Rd - Chiles Crk *	
Replacement	Bridge Replacement	2018-19	\$6,700,000.00	\$145,000.00	\$6,555,000.00	Dry Creek Road - Dry Creek	
Replacement	Bridge Replacement	2018-19	\$6,500,000.00	\$145,000.00	\$6,355,000.00	Greenwood Avenue - Garnett Creek	
Reconstruction	Road Reconstruction	2018-19	\$64,058.80	\$64,058.80	\$0.00	Coronado Ave - CityLimit	NSD Project Area - revised amount
Reconstruction	Road Reconstruction	2018-19	\$268,035.52	\$268,035.52	\$0.00	London Way - Coronado Ave to City limit	NSD Project Area - revised amount
Reconstruction	Road Reconstruction	2018-19	\$80,916.38	\$80,916.38	\$0.00	Republic Avenue - Coronado Ave	NSD Project Area - revised amount
Reconstruction	Road Reconstruction	2018-19	\$104,517.00	\$104,517.00	\$0.00	Holmes Avenue - 1124 to Shetler	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$89,345.17	\$89,345.17	\$0.00	Shetler Avenue - 1082 through 1090	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$141,603.67	\$141,603.67	\$0.00	Shetler Avenue - 1138 through 1161	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$111,260.03	\$111,260.03	\$0.00	Whitney Avenue - Coronado to Marshall	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$91,030.93	\$91,030.93	\$0.00	Marshall Avenue - 2172 to Imola	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$178,690.35	\$178,690.35	\$0.00	Parrish Road - Shetler to Imola	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$148,346.70	\$148,346.70	\$0.00	Mayfair Drive - London to Shetler	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$84,287.90	\$84,287.90	\$0.00	Tejas Avenue - 2196 to Imola	NSD Project Area
Reconstruction	Road Reconstruction	2018-19	\$327,037.05	\$327,037.05	\$0.00	Penny Lane - Imola to end	NSD Project Area
Overlay	Road Overlay	2018-19	\$150,000.00	\$150,000.00	If SB 1 repealed	Soda Canyon Road Rehab *	If SB 1 Repealed
Overlay	Road Overlay	2018-19	\$900,000.00	\$900,000.00	If SB 1 repealed	Zinfandel Lane / Stice Subdivision	If SB 1 Repealed
Overlay	Road Overlay	2018-19	\$800,000.00	\$800,000.00	If SB 1 repealed	Silverado Trail Phase I	If SB 1 Repealed
Overlay	Road Overlay	2018-19	\$1,500,000.00	\$1,500,000.00	If SB 1 repealed	Silverado Trail Phase J	If SB 1 Repealed
Reconstruction	Road Reconstruction	2018-19	\$340,000.00	\$340,000.00	If SB 1 repealed	Milton Road Rehab	If SB 1 Repealed
Reconstruction	Road Reconstruction	2018-19	\$150,000.00	\$150,000.00	If SB 1 repealed	Partrick Road Rehab *	If SB 1 Repealed
Repair	Road Storm Repair	2019-20	\$315,000.00	\$315,000.00	\$0.00	Dry Creek Road - Mile Post Marker 10.75	Moved from FY 2018-19 to FY 2019-20
Repair	Road Storm Repair	2019-20	\$1,415,000.00	\$1,415,000.00	\$0.00	Mt. Veeder Road - MPM 5.2	Moved from FY 2018-19 to FY 2019-20
Repair	Road Storm Repair	2019-20	\$1,000,000.00	\$1,000,000.00	\$0.00	Mt. Veeder Road - MPM 4.0	Moved from FY 2018-19 to FY 2019-20
Reconstruction	Road Reconstruction	2019-20	\$50,000.00	\$50,000.00	\$0.00	Imola Avenue - County portions near Marshall and Tejas	
Repair	Road Storm Repair	2019-20	\$77,000.00	\$77,000.00	\$0.00	Redwood Rd MPM 1.75	
Repair	Road Storm Repair	2019-20	\$833,000.00	\$833,000.00	\$0.00	Dry Creek Rd MPM 10.5	
Repair	Road Storm Repair	2019-20	\$833,000.00	\$833,000.00	\$0.00	Dry Creek Road MPM 7.75	
Repair	Road Storm Repair	2019-20	\$924,000.00	\$924,000.00	\$0.00	Diamond Mtn Rd MPM 1.1	
Repair	Road Storm Repair	2019-20	\$50,000.00	\$50,000.00	\$0.00	Mt. Veeder Rd MPM 4.75	Reduce by \$2,000,000
Repair	Road Storm Repair	2019-20	\$1,050,000.00	\$1,050,000.00	\$0.00	Dry Creek Rd MPM 7.51	
Overlay	Road Overlay	2019-20	\$150,000.00	\$150,000.00	If SB 1 repealed	Mt. Veeder Rd and Dry Creek Road Rehab	If SB 1 Repealed
Overlay	Road Seal	2019-20	\$900,000.00	\$900,000.00	If SB1 repealed	Berryessa Estates	If SB 1 Repealed
Repair	Bridge Repair	2019-20	\$800,000.00	\$800,000.00	If SB1 repealed	Buhman Road Bridge	If SB 1 Repealed
Repair	Road Storm Repair	2020-21	\$1,050,000.00	\$1,050,000.00	\$0.00	Berryessa/Knoxville Rd MPM 20.50 to 22.00	
Repair	Road Storm Repair	2020-21	\$700,000.00	\$700,000.00	\$0.00	Mt. Veeder Rd MPM 1.85	
Repair	Road Storm Repair	2020-21	\$700,000.00	\$700,000.00	\$0.00	Redwood Rd MPM 5.76	
Repair	Road Storm Repair	2020-21	\$700,000.00	\$700,000.00	\$0.00	Dry Creek Rd MPM 9.75	
Repair	Road Storm Repair	2020-21	\$98,000.00	\$98,000.00	\$0.00	Berryessa/Knoxville Rd MPM 22.1	
Repair	Road Storm Repair	2020-21	\$122,000.00	\$122,000.00	\$0.00	Dry Creek Rd MPM 4.50	
Repair	Road Storm Repair	2020-21	\$350,000.00	\$350,000.00	\$0.00	Redwood Rd MPM 2.50	
Repair	Road Storm Repair	2020-21	\$1,400,000.00	\$1,400,000.00	\$0.00	Redwood Rd MPM 3.50	
Overlay	Road Overlay	2020-21	\$2,281,397.00	\$1,592,397.00	\$689,000.00	Silverado Trail L - Oak Knoll Avenue to Hardman Avenue	
Surface	Road Seal	2020-21	\$5,355.00	\$5,355.00	\$0.00	Bay Street - Newton to Manzanita	
Surface	Road Seal	2020-21	\$53,050.00	\$53,050.00	\$0.00	Brookside Dr - Howell Mtn to Wht Cottage	
Surface	Road Seal	2020-21	\$26,880.00	\$26,880.00	\$0.00	Clark Way - Howell Mtn to Eastern	
Surface	Road Seal	2020-21	\$12,902.00	\$12,902.00	\$0.00	Clark Way - Eastern to College	
Surface	Road Seal	2020-21	\$8,616.00	\$8,616.00	\$0.00	Diogenes Drive - Brookside to Washburn	
Surface	Road Seal	2020-21	\$6,720.00	\$6,720.00	\$0.00	Eastern Ave - Clark to Manzanita	
Surface	Road Seal	2020-21	\$2,426.00	\$2,426.00	\$0.00	Edgewood Place - Clark to end	
Surface	Road Seal	2020-21	\$8,282.00	\$8,282.00	\$0.00	Keyes Avenue - Wht Cottage	
Surface	Road Seal	2020-21	\$12,204.00	\$12,204.00	\$0.00	Liparita Avenue - Wht Cottage to end	
Surface	Road Seal	2020-21	\$6,268.00	\$6,268.00	\$0.00	Mariposa Drive - Sky Oaks to end	

Program	Project Description	Fiscal Year	Total Project Cost	Measure T	Other Funds	Location (intersection, mile marker, length of alignment)	Notes
Surface	Road Seal	2020-21	\$8,610.00	\$8,610.00	\$0.00	Manzanita Drive - Bay to Eastern	
Surface	Road Seal	2020-21	\$1,245.00	\$1,245.00	\$0.00	McReynolds Ct - McReynolds Dr to end	
Surface	Road Seal	2020-21	\$13,376.00	\$13,376.00	\$0.00	McReynolds Dr - N end to S end	
Surface	Road Seal	2020-21	\$13,195.00	\$13,195.00	\$0.00	Newton Way - Eastern to Toyon	
Surface	Road Seal	2020-21	\$4,901.00	\$4,901.00	\$0.00	Olive Avenue - Keyes to end	
Surface	Road Seal	2020-21	\$20,073.00	\$20,073.00	\$0.00	Sky Oaks Drive - Wht Cottage to College	
Surface	Road Seal	2020-21	\$8,043.00	\$8,043.00	\$0.00	Smith Way Clark to McReynolds	
Surface	Road Seal	2020-21	\$19,996.00	\$19,996.00	\$0.00	Sunset Drive - Howell Mtn to Wht Cottage	
Surface	Road Seal	2020-21	\$9,720.00	\$9,720.00	\$0.00	Tobin Ave - Keyes to end	
Surface	Road Seal	2020-21	\$10,740.00	\$10,740.00	\$0.00	Toyon Street - Wht Cottage to Newton	
Surface	Road Seal	2020-21	\$4,182.00	\$4,182.00	\$0.00	Washburn Street - Diogenes to Sky Oaks	
Surface	Road Seal	2020-21	\$35,733.00	\$35,733.00	\$0.00	Crystal Springs - Silverado Trail to Creek	
Surface	Road Seal	2020-21	\$40,514.00	\$40,514.00	\$0.00	Crystal Springs - Sanitarium to Creek	
Surface	Road Seal	2020-21	\$37,904.00	\$37,904.00	\$0.00	Glass Mountain Road - Silverado Trail to Sanitarium	
Surface	Road Seal	2020-21	\$19,000.00	\$19,000.00	\$0.00	Meadowood Lane - Howell Mtn to Meadowood Rd	
Surface	Road Seal	2020-21	\$11,444.00	\$11,444.00	\$0.00	Meadowood Road - Silverado Trail to Meadowood Ln	
Surface	Road Seal	2020-21	\$23,484.00	\$23,484.00	\$0.00	North Fork Crystal Springs - Crystal Springs to end	
Surface	Road Seal	2020-21	\$2,287.00	\$2,287.00	\$0.00	Rosehaven Lane - Sanitarium to end	
Surface	Road Seal	2020-21	\$72,605.00	\$72,605.00	\$0.00	Hillcrest Drive - Atlas Peak to Westgate	
Surface	Road Seal	2020-21	\$4,903.00	\$4,903.00	\$0.00	Inverness Drive - St. Andrews to Hillcrest	
Surface	Road Seal	2020-21	\$1,750.00	\$1,750.00	\$0.00	Prestwick Drive - St. Andrews to Hillcrest	
Surface	Road Seal	2020-21	\$71,105.00	\$71,105.00	\$0.00	Westgate Drive - Hillcrest to Atlas Peak	
Surface	Road Seal	2020-21	\$14,453.00	\$14,453.00	\$0.00	Westgate Drive - loop to end	
Surface	Road Seal	2020-21	\$6,120.00	\$6,120.00	\$0.00	Westgate Drive - Hillcrest to loop	
Overlay	Road Overlay	2020-21	\$126,232.00	\$126,232.00	\$0.00	Petrified Forest Road - Franz Valley Rd to Calistoga	
Safety	Road Guardrail	2020-21	\$95,000.00	\$95,000.00	\$0.00	Petrified Forest Road - Sonoma County to Calistoga	
Reconstruction	Road Reconstruction	2020-21	\$106,311.00	\$106,311.00	\$0.00	Falls Road - Howell Mtn	
Reconstruction	Road Reconstruction	2020-21	\$50,000.00	\$50,000.00	\$0.00	Cook Road - Yount Mill Rd to end	
Reconstruction	Road Reconstruction	2020-21	\$93,781.00	\$93,781.00	\$0.00	Kirkland Ave - East Third Ave to end	
Overlay	Road Overlay	2020-21	\$600,000.00	\$600,000.00	If SB1 repealed	Soda Canyon Road *	If SB 1 Repealed
Overlay	Road Overlay	2020-21	\$3,700,000.00	\$3,700,000.00	If SB1 repealed	Silverado Trail Phase K *	If SB 1 Repealed
Overlay	Road Overlay	2020-21	\$1,060,146.00	\$1,060,146.00	\$0.00	Silverado Trail M - Hardman to Trancas	
Overlay	Road Overlay	2021-22	\$1,824,000.00	\$1,824,000.00	\$0.00	Airport Blvd - SR 29 to end	
Overlay	Road Overlay	2021-22	\$804,099.00	\$804,099.00	\$0.00	White Cottage Road - Deer Park to Brookside	
Overlay	Road Overlay	2021-22	\$421,976.00	\$421,976.00	\$0.00	White Cottage Road - Brookside to College	
Overlay	Road Overlay	2021-22	\$536,698.00	\$536,698.00	\$0.00	White Cottage Road - College to Howell Mtn	
Overlay	Road Overlay	2021-22	\$448,747.00	\$448,747.00	\$0.00	Sanitarium Road - Deer Park N to Sunnyside	
Overlay	Road Overlay	2021-22	\$464,613.00	\$464,613.00	\$0.00	Sanitarium Road - Sunnyside to Deer Park S	
Overlay	Road Overlay	2021-22	\$228,660.00	\$228,660.00	\$0.00	Bayview Lane - Las Amigas to end	
Surface	Road Seal	2021-22	\$26,075.00	\$26,075.00	\$0.00	Buchli Station Road - Las Amigas to end	
Surface	Road Seal	2021-22	\$46,120.00	\$46,120.00	\$0.00	Congress Valley Road - Old Sonoma to Buhman	
Overlay	Road Overlay	2021-22	\$400,882.00	\$400,882.00	\$0.00	Cuttings Wharf Road - SR 121 to Middle	
Overlay	Road Overlay	2021-22	\$891,147.00	\$891,147.00	\$0.00	Cuttings Wharf Road - Middle to end	
Surface	Road Seal	2021-22	\$51,306.00	\$51,306.00	\$0.00	Dealy Lane - Old Sonoma to Henry	
Surface	Road Seal	2021-22	\$56,500.00	\$56,500.00	\$0.00	Duhig Road - Las Amigas to Sonoma Co.	
Overlay	Road Overlay	2021-22	\$359,333.00	\$359,333.00	\$0.00	Foster Road - Napa City limits to Golden Gate	
Surface	Road Seal	2021-22	\$95,922.00	\$95,922.00	\$0.00	Golden Gate Drive - Napa City limits to end	
Surface	Road Seal	2021-22	\$35,519.00	\$35,519.00	\$0.00	Henry Road - Buhman to Dealy	
Surface	Road Seal	2021-22	\$32,631.00	\$32,631.00	\$0.00	McKinnon Road - Los Carneros to end	
Surface	Road Seal	2021-22	\$10,301.00	\$10,301.00	\$0.00	Old Sonoma Road - SR 121 to Old Sonoma	
Surface	Road Seal	2021-22	\$10,938.00	\$10,938.00	\$0.00	Sunset Road - Congress Valley to End	
Surface	Road Seal	2021-22	\$60,560.00	\$60,560.00	\$0.00	Thompson Ave - Napa City Limits to Congress Valley	
Overlay	Road Overlay	2021-22	\$321,206.00	\$321,206.00	\$0.00	Silverado Trail (G2) - SR 29 to Calistoga City limit	
Overlay	Road Overlay	2021-22	\$900,000.00	\$900,000.00	If SB1 repealed	Berryessa Highlands *	If SB 1 Repealed
Overlay	Road Overlay	2022-23	\$381,419.00	\$381,419.00	\$0.00	Pope Canyon Road -Chiles Pope to Pope Valley XR	
Overlay	Road Overlay	2022-23	\$740,444.00	\$740,444.00	\$0.00	Pope Canyon Road - Pope Valley X to East Pope Valley X	
Overlay	Road Overlay	2022-23	\$796,073.00	\$796,073.00	\$0.00	Pope Canyon Road - Pope Valley Cross Rd to Pope Ck	
Overlay	Road Overlay	2022-23	\$223,721.00	\$223,721.00	\$0.00	El Centro Ave - Big Ranch to Napa City limit	
Overlay	Road Overlay	2022-23	\$458,578.00	\$458,578.00	\$0.00	Wooden Valley Crossroad - Wooden Valley to Gordon Valley	
Overlay	Road Overlay	2022-23	\$214,186.00	\$214,186.00	\$0.00	Salvador Ave - Big Ranch to Napa City limit	
Overlay	Road Overlay	2022-23	\$131,414.00	\$131,414.00	\$0.00	Big Tree Road - SR 128 to end	
Overlay	Road Overlay	2022-23	\$502,357.33	\$502,357.33	\$0.00	Franz Valley Road - Sonoma Co to N/PFR	
Overlay	Road Overlay	2022-23	\$229,974.00	\$229,974.00	\$0.00	Franz Valley Road - N/PFR to Petrified Forest	
Overlay	Road Overlay	2022-23	\$260,400.00	\$260,400.00	\$0.00	Lodi Lane - SR 128 to Silverado Trail	

Program	Project Description	Fiscal Year	Total Project Cost	Measure T	Other Funds	Location (intersection, mile marker, length of alignment)	Notes
Overlay	Road Overlay	2022-23	\$732,917.00	\$732,917.00	\$0.00	Tubbs Lane - SR 128 to SR 29	
Surface	Road Seal	2022-23	\$11,540.00	\$11,540.00	\$0.00	Azalea Springs Way - SR 128	
Surface	Road Seal	2022-23	\$35,152.00	\$35,152.00	\$0.00	Bale Lane - SR 128 to Silverado Trail	
Surface	Road Seal	2022-23	\$106,250.00	\$106,250.00	\$0.00	Dunaweal Lane - SR 128 to Silverado Trail	
Surface	Road Seal	2022-23	\$19,502.00	\$19,502.00	\$0.00	Evey Road - Bennett to end	
Surface	Road Seal	2022-23	\$26,094.00	\$26,094.00	\$0.00	Greenwood Ave - Grant to SR 29	
Surface	Road Seal	2022-23	\$119,600.00	\$119,600.00	\$0.00	Kortum Canyon Road - SR 128 to end	
Surface	Road Seal	2022-23	\$62,504.00	\$62,504.00	\$0.00	Larkmead Lane - SR 128 to Silverado Trail	
Surface	Road Seal	2022-23	\$17,465.00	\$17,465.00	\$0.00	Lommel Extension - Silverado Trail to end	
Surface	Road Seal	2022-23	\$24,915.00	\$24,915.00	\$0.00	Lommel Road - Silverado Trail	
Surface	Road Seal	2022-23	\$5,377.00	\$5,377.00	\$0.00	Maple Lane - SR 128 to end	
Surface	Road Seal	2022-23	\$12,697.00	\$12,697.00	\$0.00	Pachateau Road - Diamond Mtn to end	
Surface	Road Seal	2022-23	\$11,897.00	\$11,897.00	\$0.00	Palisades Road - SR 29 to end	
Surface	Road Seal	2022-23	\$17,824.00	\$17,824.00	\$0.00	Peterson Road - SR 128 to end	
Surface	Road Seal	2022-23	\$36,359.00	\$36,359.00	\$0.00	Pickett Road - Silverado Trail to end	
Surface	Road Seal	2022-23	\$25,333.00	\$25,333.00	\$0.00	Rosedale Road - Silverado Trail to Pickett	
Surface	Road Seal	2022-23	\$6,542.00	\$6,542.00	\$0.00	Scott Way - end to end	
Surface	Road Seal	2022-23	\$6,922.00	\$6,922.00	\$0.00	Shaw Williams Court - Franz Valley to end	
Surface	Road Seal	2022-23	\$5,733.33	\$5,733.33	\$0.00	Tucker Road - SR 128 to Peterson	
Surface	Road Seal	2022-23	\$11,759.00	\$11,759.00	\$0.00	Airpark Road - Technology to Airport	
Surface	Road Seal	2022-23	\$54,075.00	\$54,075.00	\$0.00	Airpark Road - Airport to Skyway	
Surface	Road Seal	2022-23	\$7,600.00	\$7,600.00	\$0.00	Airpark Road - Skyway to Devlin	
Surface	Road Seal	2022-23	\$5,163.00	\$5,163.00	\$0.00	Alexis Court - Technology to end	
Surface	Road Seal	2022-23	\$4,191.00	\$4,191.00	\$0.00	Aviation Way - Airport to end	
Surface	Road Seal	2022-23	\$5,227.00	\$5,227.00	\$0.00	Café Court - S Kelly to end	
Surface	Road Seal	2022-23	\$29,480.00	\$29,480.00	\$0.00	Camino Dorado - N Kelly to end	
Surface	Road Seal	2022-23	\$12,511.00	\$12,511.00	\$0.00	Camino Oruga - Camindo Dorado to end	
Surface	Road Seal	2022-23	\$7,518.00	\$7,518.00	\$0.00	Executive Court - Executive Way to end	
Surface	Road Seal	2022-23	\$15,001.00	\$15,001.00	\$0.00	Executive Way - N. Kelly to end	
Surface	Road Seal	2022-23	\$13,200.00	\$13,200.00	\$0.00	Gateway Drive - Airport to Technology	
Surface	Road Seal	2022-23	\$15,246.00	\$15,246.00	\$0.00	Gateway East - Devlin to end	
Surface	Road Seal	2022-23	\$9,339.00	\$9,339.00	\$0.00	Gateway West - Devlin to 303 Gateway	
Surface	Road Seal	2022-23	\$9,867.00	\$9,867.00	\$0.00	Gateway West - 303 Gateway to Technology	
Surface	Road Seal	2022-23	\$66,441.00	\$66,441.00	\$0.00	Green Island Road - ACCL to end	
Surface	Road Seal	2022-23	\$23,807.00	\$23,807.00	\$0.00	Greenwood Road - S Kelly to S Kelly	
Surface	Road Seal	2022-23	\$5,115.00	\$5,115.00	\$0.00	Harlow Court - Airpark to end	
Surface	Road Seal	2022-23	\$8,689.00	\$8,689.00	\$0.00	Morris Court - Technology to end	
Surface	Road Seal	2022-23	\$11,007.00	\$11,007.00	\$0.00	Sheehy Court - Devlin to end	
Surface	Road Seal	2022-23	\$7,774.67	\$7,774.67	\$0.00	Skyway Court - Airpark to end	
Surface	Road Seal	2022-23	\$5,948.00	\$5,948.00	\$0.00	Technology Court - Technology to end	
Surface	Road Seal	2022-23	\$22,460.00	\$22,460.00	\$0.00	Technology Way - Gateway West to Airpark	
Surface	Road Seal	2022-23	\$17,194.00	\$17,194.00	\$0.00	Technology Way - W Gateway W to Gateway W	
Surface	Road Seal	2022-23	\$18,805.00	\$18,805.00	\$0.00	Technology Way - Airpark to W/Gateway W	
Surface	Road Seal	2022-23	\$12,130.00	\$12,130.00	\$0.00	Watson Lane - ACCL to end	
Overlay	Road Overlay	2022-23	\$992,539.00	\$992,539.00	\$0.00	Yountville Crossroad - YV TL to Silverado Trail	
Overlay	Road Overlay	2022-23	\$340,000.00	\$340,000.00	\$0.00	Dry Creek Road - 4500 ft N of bridge	
Overlay	Road Overlay	2022-23	\$625,000.00	\$625,000.00	\$0.00	Mt. Veeder Road - 7000 ft N	
Overlay	Road Overlay	2023-24	\$1,479,069.00	\$1,479,069.00	\$0.00	Steele Canyon Road - SR 128 to N/SR 128	
Overlay	Road Overlay	2023-24	\$1,336,932.00	\$1,336,932.00	\$0.00	Steele Canyon Road - N/SR 128 to Steele Park	
Overlay	Road Overlay	2023-24	\$425,643.00	\$425,643.00	\$0.00	Deer Park Road - SR 128 to Silverado Trail	
Overlay	Road Overlay	2023-24	\$621,450.67	\$621,450.67	\$0.00	Deer Park Road - Silverado Trail to Mund	
Overlay	Road Overlay	2023-24	\$848,821.00	\$848,821.00	\$0.00	Deer Park Road - Mund to Sanitarium N	
Overlay	Road Overlay	2023-24	\$941,528.00	\$941,528.00	\$0.00	Deer Park Road - Sanitarium N to White Cottage	
Overlay	Road Overlay	2023-24	\$697,288.00	\$697,288.00	\$0.00	Howell Mountain Road - Deer Park to Cold Springs	
Overlay	Road Overlay	2023-24	\$462,774.00	\$462,774.00	\$0.00	Howell Mountain Road - Cold Springs to Clark	
Overlay	Road Overlay	2023-24	\$700,236.00	\$700,236.00	\$0.00	Howell Mountain Road - Clark to Wht Cottage	
Overlay	Road Overlay	2023-24	\$1,651,426.00	\$1,651,426.00	\$0.00	Soda Canyon Road - Loma Vista to end	
Repair	Bridge Repair	2023-24	\$2,750,000.00	\$2,750,000.00	If SB1 repealed	Mt. Veeder Road Bridge *	If SB 1 Repealed
Surface	Road Seal	2024-25	\$336,000.00	\$336,000.00	\$0.00	Third Ave - North Ave to N/North Ave	
Surface	Road Seal	2024-25	\$374,827.00	\$374,827.00	\$0.00	Third Ave - N/North Ave to Hagen Rd	
Overlay	Road Overlay	2024-25	\$577,762.00	\$577,762.00	\$0.00	Gordon Valley Road - Solano Co to N/Solano Co	
Overlay	Road Overlay	2024-25	\$483,012.00	\$483,012.00	\$0.00	Gordon Valley Road - N/Solano Co. to end	
Overlay	Road Overlay	2024-25	\$695,784.00	\$695,784.00	\$0.00	Oakville Crossroad - SR 29 to Money Ln	
Overlay	Road Overlay	2024-25	\$718,693.00	\$718,693.00	\$0.00	Oakville Crossroad - Money Ln to Silverado Trail	

Program	Project Description	Fiscal Year	Total Project Cost	Measure T	Other Funds	Location (intersection, mile marker, length of alignment)	Notes
Overlay	Road Overlay	2024-25	\$539,675.00	\$539,675.00	\$0.00	Trancas Street - Napa City limit to SR 121	
Overlay	Road Overlay	2024-25	\$336,000.00	\$336,000.00	\$0.00	Dry Creek Road - Sonoma Co to 4500 ft N.	
Overlay	Road Overlay	2024-25	\$525,000.00	\$525,000.00	\$0.00	Mt. Veeder Road - Dry Creek to 1400 ft N.	
Overlay	Road Overlay	2024-25	\$477,866.67	\$477,866.67	\$0.00	Steele Canyon Road - Steele Park to Rimrock	
Overlay	Road Overlay	2024-25	\$652,723.00	\$652,723.00	\$0.00	Steele Canyon Road - Rimrock to end	
			\$80,497,102.19	\$61,328,102.19	\$19,169,000.00	Total	

Program Definitions:

Surface Treatment includes: slurry seal, fog seal, chip seal, microseal, etc.

Overlay - asphalt resurfacing

Reconstruction - includes in or all components associated with complete reconstruction of the roadway including road bed, widening to meet -complete streets requirements, and paving

Concrete work - includes ramps, sidewalks, curbs, gutters, and pavement

Drainage - includes any work required to address water run off and drainage including culverts, etc. associated with a roadway

Safety includes lights, signage, striping, traffic signals and pavement markings

Intelligent Traffic Systems - includes traffic signal interconnects or other systems to improve traffic management/operations and safety on roadways

Note: Final project list to be determined, depending on available revenues and when revenues become available, but distributed proportionately unless otherwise agreed to as part of a funding exchange proportionately as outlined in the Measure T Expenditure Plan. Prior to any allocation, jurisdictions will also be required to submit all of the necessary documentation requested above as well as a Resolution of support of the proposed project list. Requirements associated with the Class 1 Bike Facility expenditures to be agreed upon between the jurisdictions and memorialized in resolutions of support by affected jurisdictions.

Note: The above Program Definitions and listed project types are not all-inclusive. Other project types and/or means and methods may be included in the work plan provided the type of work is consistent with the intent of the Measure T Ordinance language.

* See comment in cell

RESOLUTION NO. 2018-123

RESOLUTION OF THE NAPA COUNTY BOARD OF
SUPERVISORS, STATE OF CALIFORNIA, REVISING PROJECTS
UNDER THE MEASURE T PROGRAM

WHEREAS, on November 6, 2012, the voters of Napa County passed the Napa Countywide Road Maintenance Act, also known as Measure T, which imposes a half cent transaction and use (sales) tax to provide supplemental funding for road maintenance as detailed in the Measure T Expenditure Plan; and

WHEREAS, the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) is the designated agency that administers and oversees the Measure T revenues; and

WHEREAS, Napa County is an eligible recipient of Measure T funds; and

WHEREAS, the tax proceeds will be used to pay for the projects outlined in the Measure T Expenditure Plan allocated to Napa County and the cities and town within Napa County (“Local Agencies”) as set forth in Measure T; and

WHEREAS, under the Measure T Expenditure Plan, Measure T funds are provided to the Local Agencies to be used for streets and roads projects as defined in the Measure; and

WHEREAS, on February 6, 2018, the Board of Supervisors approved a five-year project list and authorized the Public Works Director to file the list with NVTA, and

WHEREAS, County staff recommend adding funding for the paving work on the County roads in the area north of Imola Avenue, east of Soscol Avenue, south of Kansas Avenue, and west of Penny Lane; reducing the funding the Mt. Veeder Road at mile post marker 4.75 Storm Damage Repair Project; and adding the Senate Bill 1 Projects to the five-year project list.

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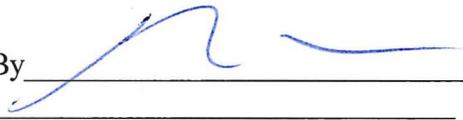
WHEREAS, like the other Measure T project(s) previously approved, this project will comply with the requirements under the California Environmental Quality Act (California Code Sections 21000 et seq.; as implemented through California Regulations Title 14, Chapter 3, Sections 15000 et seq.);

NOW, THEREFORE, BE IT RESOLVED that the Napa County Board of Supervisors hereby adopts the revised five-year project list as set forth in Exhibit "A-1," and authorizes the Public Works Director to file the revised list with NVTA.

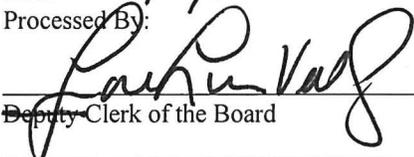
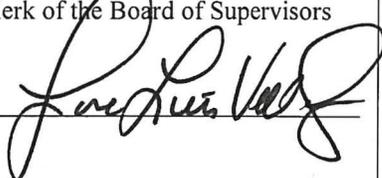
THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 11th day of September, 2018, by the following vote:

AYES:	SUPERVISORS	PEDROZA, GREGORY, DILLON and RAMOS
NOES:	SUPERVISORS	NONE
ABSTAIN:	SUPERVISORS	NONE
ABSENT:	SUPERVISORS	WAGENKNECHT

NAPA COUNTY, a political subdivision of the State of California

By 

 RYAN GREGORY, Vice-Chair of the Napa County Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <i>Susan B. Altman</i>, Deputy County Counsel</p> <p>Date: August 29, 2018</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: <i>09/11/2018</i></p> <p>Processed By:  _____ Deputy Clerk of the Board</p>	<p>ATTEST: JOSE LUIS VALDEZ Clerk of the Board of Supervisors</p> <p>By:  _____</p>
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**NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY
Board Agenda Letter**

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Alberto Esqueda, Senior Program Planner/Administrator
(707) 259-5976 / Email: aesqueda@nvta.ca.gov
SUBJECT: City of American Canyon Five-Year Documents for Maintenance of Effort (MOE) Figure

RECOMMENDATION

The Napa Valley Transportation Authority (NVTA-TA) Board will receive information on the City of American Canyon's revised Maintenance of Effort amount.

COMMITTEE RECOMMENDATION

None

EXECUTIVE SUMMARY

When the jurisdictions presented their MOE at the April 2018 ITOC meeting, the ITOC requested the City of American Canyon provide more detailed financial backup to support their MOE calculation. In response to that request, American Canyon provided additional information at the July 2018 ITOC meeting which changed their MOE figure from what was taken to the ITOC and the NVTA-TA Board in April. Insufficient time was given to staff to thoroughly analyze the proposed changes prior to the ITOC meeting and therefore, staff did not raise a concern at that time. Since then, NVTA staff responded with a letter (Attachment 3) and subsequently met with American Canyon staff and legal counsel to voice concerns about the information that the City submitted.

BACKGROUND AND DISCUSSION

Jurisdictions eligible to receive Measure T revenues are subject to the Maintenance of Effort (MOE) provision in the ordinance. This provision establishes a minimum general funds expenditure threshold equivalent to the average amount a jurisdiction expended in local general funds in Fiscal Years (FY) 2007-08, 2008-09, 2009-10 on local streets and roads maintenance and supporting infrastructure within the public right-of-way.

Since supporting documentation was presented at the ITOC meeting, staff did not have sufficient time to analyze the information and voice concerns at that time. After a thorough review of the submitted documentation, NVTA transmitted a letter (Attachment 3) to the City Manager communicating that American Canyon's MOE calculation methodology did not meet the intent of the Ordinance nor was it consistent with methodologies used by the other municipalities. The City's methodology and calculation would result in a negative figure for FY 2008-09. NVTA staff and legal counsel also met with the City of American Canyon staff and the City's legal counsel to discuss the discrepancy and no resolution was reached. While the ordinance specifically states that the Maintenance of Effort is the amount of general funds spent on road maintenance, the City argues that its calculation is consistent with the ordinance and therefore is upholding its position on the revised calculation. Based on that calculation, the City spent roughly a negative \$166,943 (**(\$166,943)**) in general funds in the FY 2008-09. Moreover, Section 9 of the Ordinance states that "one-time allocations that have been expended for Local Streets and Roads Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort;" however the City of American Canyon contends that the one-time \$400,000 the City received in Proposition 1B in FY 2008-09 is allowable allocation that can be considered in the MOE calculation.

Nevertheless, since City of American Canyon does not appear to have used any general fund money in FY 2008-09 on road rehabilitation and maintenance, NVTA staff recommends the dollar amount for that year be zeroed out rather than use the negative dollar amount submitted. This is supportable because it would be impossible to spend a negative general fund amount on road maintenance and eliminating the Proposition 1B funds should not be accounted for in the MOE, as the Ordinance states only general fund monies will make up the MOE. This would revise the City of American Canyon's MOE from \$60,077 to \$200,184.

FISCAL IMPACT

Is there a fiscal impact? No

SUPPORTING DOCUMENTS

Attachment(s): (1) December 19, 2017 MOE Memo from the City of American Canyon
(2) July 11, 2018 MOE Memo from the City of American Canyon
(3) August 23, 2018 NVTA Response Letter to the City of American Canyon



MEMO

DATE: December 19, 2017
TO: Kate Miller, Executive Officer Napa Valley Transportation Authority
FROM: Jason Holley, Interim City Manager
RE: Measure "T" - Maintenance of Effort (MOE)

American Canyon’s methodology for calculating Measure "T" - Maintenance of Effort (MOE) includes the following regular, reoccurring General Fund expenditures for eligible street maintenance projects:

- Salaries and benefits for all employees in the street maintenance division, their supervisors, managers, and support staff including base pay, OT, part time salaries, and all directly related employee benefits (GL Line Items 101-50-520-41110, 41120, 41140, 41210, 41230, 41240, 41250, 41260, 41270, and 41290).
- Engineering, design and similar costs outside of city staff (GL Line Item 101-50-520-41130).
- "Other services" in support of street maintenance, including but not limited to advertising, environmental review, printing, state/local permitting, speed testing, etc. (GL Line Item 101-50-520-41160).
- "Operating supplies" used in street maintenance, including, but not limited to: signs, gravel, asphalt, barricades, paint, lumber, safety fencing, hardware, etc. (GL Line Item 101-50-520-43115).
- Renting equipment, including tractors, lifts, and similar equipment (GL Line Item 101-50-520-42440).

The MOE also includes General Fund transfers to Fund 350 (Capital Projects) for capital projects involving contractors the City hires for striping, crack sealing, slurry seals, overlays, and similar treatments of roadways along with repair, maintenance and construction of bike and pedestrian facilities, landscaping and trees, traffic signals and street lights within the public ROW.

The total MOE for the following fiscal years is:

- Fiscal Year 07/08 \$99,626
- Fiscal Year 08/09 \$0
- Fiscal Year 09/10 \$9,444

Thus, the average annual MOE for these three fiscal years is \$36,357.



MEMO

DATE: July 11, 2018

TO: Kate Miller, Executive Officer Napa Valley Transportation Authority

FROM: Jason Holley, City Manager

RE: Measure "T" - Maintenance of Effort (MOE)

American Canyon's methodology for calculating Measure "T" - Maintenance of Effort (MOE) includes the following regular, reoccurring General Fund expenditures for eligible street maintenance projects:

- Salaries and benefits for all employees in the street maintenance division, their supervisors, managers, and support staff including base pay, OT, part time salaries, and all directly related employee benefits (GL Line Items 101-50-520-41110, 41120, 41140, 41210, 41230, 41240, 41250, 41260, 41270, and 41290).
- "Other Professional Services" in support of street maintenance, including but not limited to advertising, environmental review, printing, state/local permitting, speed testing, etc. (GL Line Item 101-50-520-41160).
- Renting equipment, including tractors, lifts, and similar equipment (GL Line Item 101-50-520-42440).
- "Operating supplies" used in street maintenance, including, but not limited to: signs, gravel, asphalt, barricades, paint, lumber, safety fencing, hardware, etc. (GL Line Item 101-50-520-43115).

The MOE also includes General Fund transfers to Fund 350 (Capital Projects) for capital projects involving contractors the City hires for striping, crack sealing, slurry seals, overlays, and similar treatments of roadways along with repair, maintenance and construction of bike and pedestrian facilities, landscaping and trees, traffic signals and streetlights within the public ROW. However, the City did not have any transfers for these fiscal years.

The total MOE for the following fiscal years is:

- Fiscal Year 07/08 \$209,371
- Fiscal Year 08/09 \$<166,943>
- Fiscal Year 09/10 \$137,803

Thus, the average annual MOE for these three fiscal years is \$60,077.

Encl: MOE Calculation Worksheet

	(1)			(2)			(1)			(2)		
	2007/2008	Adjustment	MOE	2008/2009	Adjustment	MOE	2009/2010	Adjustment	MOE	2009/2010	Adjustment	MOE
GROSS GENERAL FUND EXPENSES - 101-50-520												
total salaries per worksheet	237,132.63		237,132.63	231,844.29		231,844.29	184,519.29		184,519.29	184,519.29		184,519.29
total benefits per worksheet	94,217.81		94,217.81	92,924.43		92,924.43	78,075.68		78,075.68	78,075.68		78,075.68
42130 Engineering Contract Services	69,309.87	(69,309.87)	-	54,318.54	(54,318.54)	-	19,158.41	(19,158.41)	-	19,158.41	(19,158.41)	-
42150 Information Technology Services	-		-	2,104.00	(2,104.00)	-	1,791.84	(1,791.84)	-	1,791.84	(1,791.84)	-
42160 Other Professional Services	8,815.12		8,815.12	9,495.15		9,495.15	19,841.16		19,841.16	19,841.16		19,841.16
42180 Temp Agency Services	-		-	9,125.81	(9,125.81)	-	-		-	-		-
42190 Misc. Contractual Services	2,779.05	(2,779.05)	-	3,863.36	(3,863.36)	-	9,231.06	(9,231.06)	-	9,231.06	(9,231.06)	-
42310 General Repairs and Maintenance	80,148.21	(80,148.21)	-	76,939.39	(76,939.39)	-	25,588.35	(25,588.35)	-	25,588.35	(25,588.35)	-
42310 Street Sweeping	40,343.36	(40,343.36)	-	63,142.49	(63,142.49)	-	57,946.68	(57,946.68)	-	57,946.68	(57,946.68)	-
42425 Membership Dues	584.68	(584.68)	-	1,295.00	(1,295.00)	-	889.75	(889.75)	-	889.75	(889.75)	-
42430 Training	4,238.70	(4,238.70)	-	3,998.67	(3,998.67)	-	1,810.47	(1,810.47)	-	1,810.47	(1,810.47)	-
42440 Equipment Rental	1,107.48		1,107.48	3,820.47		3,820.47	1,361.43		1,361.43	1,361.43		1,361.43
42485 ISF: Fleet	-		-	-		-	-		-	-		-
42485 ISF: IT	-		-	-		-	-		-	-		-
42485 ISF: Building Maintenance	-		-	-		-	-		-	-		-
42490 Other Services	79.67	(79.67)	-	163.81	(163.81)	-	75.99	(75.99)	-	75.99	(75.99)	-
43110 Office Supplies	258.10	(258.10)	-	158.71	(158.71)	-	308.16	(308.16)	-	308.16	(308.16)	-
43115 Operating Supplies	95,727.85		95,727.85	159,710.00	(47,700.00)	112,010.00	71,659.95		71,659.95	71,659.95		71,659.95
43125 Small Tools & Equipment	3,374.71	(3,374.71)	-	679.61	(679.61)	-	7,742.38	(7,742.38)	-	7,742.38	(7,742.38)	-
43190 Other Supplies	4,028.08	(4,028.08)	-	3,732.47	(3,732.47)	-	1,091.79	(1,091.79)	-	1,091.79	(1,091.79)	-
43210 Electricity	99,704.86	(99,704.86)	-	102,124.48	(102,124.48)	-	105,216.70	(105,216.70)	-	105,216.70	(105,216.70)	-
43220 Telephone	2,302.57	(2,302.57)	-	3,903.40	(3,903.40)	-	1,734.65	(1,734.65)	-	1,734.65	(1,734.65)	-
46120 Major Equipment	30,649.47	(30,649.47)	-	-		-	-		-	-		-
47110 Support Services (Finance, HR, etc.)	86,600.00	(86,600.00)	-	98,780.00	(98,780.00)	-	69,200.00	(69,200.00)	-	69,200.00	(69,200.00)	-
48110 Fleet	38,100.00	(38,100.00)	-	33,940.00	(33,940.00)	-	30,900.00	(30,900.00)	-	30,900.00	(30,900.00)	-
48110 Public Works Administration	24,750.00	(24,750.00)	-	133,680.00	(133,680.00)	-	82,240.65	(82,240.65)	-	82,240.65	(82,240.65)	-
48110 Liability Insurance - streets	15,340.00	(15,340.00)	-	11,500.00	(11,500.00)	-	7,200.00	(7,200.00)	-	7,200.00	(7,200.00)	-
48120 Retiree Health	24,200.00	(24,200.00)	-	9,600.00	(9,600.00)	-	26,800.00	(26,800.00)	-	26,800.00	(26,800.00)	-
48140 Transfers to Other Funds	8,100.00	(8,100.00)	-	8,000.00	(8,000.00)	-	-		-	-		-
(3) Subtotal Expenses	1,582,565.55	(1,145,564.66)	437,000.89	1,650,242.22	(1,200,147.88)	450,094.34	1,108,073.35	(752,615.84)	355,457.51	1,108,073.35	(752,615.84)	355,457.51

LESS: REVENUES RECEIVED FROM OTHER SOURCES

	FY 2007/8	FY 2008/9	FY 2009/10
Miscellaneous Revenues	13,629.46	3,037.94	3,654.34
Prop 1B	-	400,000.00	-
Gas tax	214,000.00	214,000.00	214,000.00
(4) Subtotal Revenue	227,629.46	617,037.94	217,654.34
General Fund MOE	209,371.43	(166,943.60)	137,803.17
Average General Fund MOE	\$ 60,077		

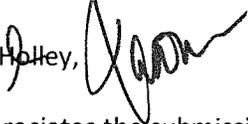


August 23, 2018

Jason Holley
City Manager
City of American Canyon
4381 Broadway Street, Suite 201
American Canyon, CA 94503

RE: City of American Canyon Maintenance of Effort Calculation

Dear Mr. Holley,


NVTA appreciates the submission of documents requested by the Independent Taxpayer Oversight Committee (ITOC) for the Maintenance of Effort (MOE) calculation dated July 11, 2018. After a secondary review of the MOE amount of the City of American Canyon, NVTA staff believes the calculation methodology does not meet the intent of the Ordinance which is to supplement the local street and roads (LS&R) maintenance funding and not supplant them.

Specifically, Section 3 of the Ordinance states "... to provide revenue for such projects and to supplement, but not supplant, other revenues available for the Local Streets and Road Maintenance Program." Also, "...the maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007-08, 2008-09 and 2009-10 for Local Streets and Roads Maintenance". Accordingly, only expenses funded with general fund revenues should be used to calculate the MOE amount. Per Section 9 of the Ordinance, no special, extraordinary, project specific, one-time or miscellaneous revenues are eligible for calculation purposes.

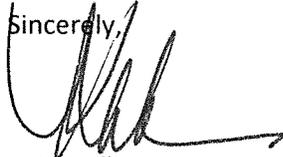
The City's MOE calculation included Proposition 1B funds originally intended for the South Broadway Widening Project. NVTA considers Prop. 1B as one-time revenues, which would render that fund source ineligible to be included in a jurisdiction's MOE calculation. While other jurisdictions also received Prop 1B funds, no other jurisdiction included Prop. 1B funding in the calculation of their MOE.

Further, Section 9 states that "one-time allocation that been expended for Local Streets and Road Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort." To maintain consistency with the Ordinance and the MOE calculation methodology, NVTA will recalculate and remove the Prop. 1B funds and miscellaneous revenues from the MOE calculation.

On Table 2 of the next page, NVTA has suggested a revised calculation of American Canyon's MOE amount based on the information provided on the July 11, 2018 memo. It is quite possible that some of these expenses could have been paid with American Canyon's gas tax subvention funds or other eligible revenues not yet defined by the City, but given the limited information that NVTA staff has to revise the submitted MOE calculation the calculation shown on Table 2 is our best guess.

If you are in disagreement with these findings and the revised MOE calculation, we will present staff's argument at the October 3, 2018 ITOC meeting for their feedback and direction.

Do not hesitate to contact me should you have any questions.

Sincerely,


Kate Miller
 Executive Director

Cc: Steve Hartwig, Christina Roybal, Antonio Onorato, Alberto Esqueda

Table 1: American Canyon's MOE Calculation

Fiscal Year	2007-08	2008-09	2009-10
Subtotal Expenses	437,000	450,094	355,457
Misc. Revenues	\$13,629	\$3,038	\$3,654
Prop 1B	-	\$400,000	-
Gas Tax	\$214,000	\$214,000	\$214,000
Subtotal Revenues	\$227,629	\$617,038	\$217,654
General Fund MOE	\$209,371	(\$166,944)	\$137,803

Average General Fund MOE \$60,077

Table 2: City of American Canyon's MOE revised by NVTA staff

Fiscal Year	2007-08	2008-09	2009-10
Subtotal Expenses	437,000	450,094	355,457
Misc. Revenues	-	-	-
Prop 1B	-	-	-
Gas Tax	\$214,000	\$214,000	\$214,000
Subtotal Revenues	\$214,000	\$214,000	\$214,000
General Fund MOE	\$223,000	\$236,094	\$141,457

Average General Fund MOE \$200,184



NAPA VALLEY TRANSPORTATION AUTHORITY-Tax Agency Board Agenda Letter

TO: Board of Directors
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: NVTA Agreement No. 18-49 with Brown Armstrong Certified Public
Accounts for Professional Audit Services

RECOMMENDATION

That the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Board approve the NVTA-TA Scope of Work for NVTA Agreement No. 18-49 (Attachment 1) with Brown Armstrong Certified Public Accounts for professional audit services for fiscal years ending June 30, 2019 to 2024 in a contract amount not to exceed \$332,918 for NVTA-TA and allow the Executive Director or designee to execute all contract documents.

COMMITTEE RECOMMENDATION

At the October 3, 2018 meeting, the Independent Taxpayer Oversight Committee (ITOC) recommended that Brown Armstrong Certified Public Accountants provide professional audit services for the NVTA-TA.

EXECUTIVE SUMMARY

NVTA released a Request for Proposals (RFP) 2018-01 on July 30th, 2018 to provide bundled Professional Audit Services for the NVTA and NVTA-TA. Seven (7) proposals were received and based on the merits of the proposals, the evaluation committee has ranked Brown Armstrong CPA's with the highest score to provide audit services.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Motion, Second, Discussion and Vote

FISCAL IMPACT

Is there a Fiscal Impact? Yes, in the amount of up to \$332,918 the NVTA-TA.

Is it currently budgeted? Yes, audit services are budgeted every fiscal year.

Where is it budgeted? Accounting/Audit Services

Future fiscal impact? Yes. This is a six-year (6) contract.

Consequences if not approved? Professional audit services are required by the ordinance to satisfy Measure T requirements.

CEQA REQUIREMENTS

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (California Environmental Quality Act (CEQA) Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

To ensure cost efficiencies for NVTA and the NVTA-TA, the Independent Taxpayer Oversight Committee (ITOC) agreed to bundle audit services into a single Request for Proposals (RFP) with different requirements for each agency.

The Scope of Work for the NVTA-TA was to provide a separate, standalone opinion of NVTA-TA's financial statement(s) in accordance with generally accepted accounting principles, to express a conclusion whether an entity has complied in all material respects to the requirements of Measure T for the entities reviewed, and to perform an undetermined number of program audits that will examine and assess an agency's Measure T projects, programs, or operations.

Request for Proposals process

The RFP was published on July 30th, 2018. The procurement was posted on NVTA's website, www.publicpurchase.com, the Napa Valley Register, and NVTA's public information board. Publicpurchase.com recorded 44 qualified firms viewed the RFP, with 38 firms downloading the information. Seven (7) firms submitted proposals:

Crowe LLP;
LSL CPAs and Advisors;
Brown Armstrong CPAs;
James Marta & Company LLP;
Richardson & Company LLP;
Vasquez & Company LLP; and
Vavrinke, Trine, Day & Co, LLP.

The Procurement Officer determined that the seven (7) firms submitted responsive proposals and satisfied the prequalification criteria for the evaluation phase of the process. NVTA makes every attempt to ensure an award will be made based on the highest quality of service proposed that best matches NVTA's requirements using the Federal Transit Administration's (FTA) approved Third Party Contracting Guidance (FTA Circular C 4220.1F) "Best Value" methodology. The award selection is based upon consideration of a combination of technical and price factors to determine the offer deemed most advantageous and of the greatest value to the NVTA.

Evaluations

The RFP provided that an Evaluation Committee assess the technical proposals. The members of the committee comprised of the Director of Finance and Senior Financial/Policy Analyst from NVTA, the Auditor-Controller of the County of Napa, and two (2) members of the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) Independent Taxpayer Oversight Committee (ITOC) - Chuck McMinn and Pamela Kindig.

Each proposal was evaluated based on the following criteria:

- Technical experience (30 points available, 30% weight)
- Reasonableness of total price and competitiveness (20 points available, 20% weight)
- Demonstrated Understanding of program requirements, approach, and quality assurance (50 points available, 50% weight)

The scoring results and rankings of the CPA firms are listed in Table 1. Table 2 provides the proposed pricing matrix if all the available services were requested by the NVTA-TA.

Table 1: Scores and Ranking

PROPOSER	TOTAL SCORE	RANKING
Brown Armstrong CPAs	87	1
Richardson & Co.	83	2
Crowe LLP	76	3
VTD & Co.	72	4
Vasquez & Co.	71	5
James Marta & Co	66	6
LSL CPA's	60	7

Table 2: Pricing Matrix - Fiscal Year Ending June 30, 2019 to 2024

Max if every comp and perf audit is done each year	Richardson & Co.		Brown Armstrong CPA's	
	Min	Max	Min	Max
NVTA Financial Audit-2019-2024	\$ 246,400	\$ 246,400	\$ 258,607	\$ 258,607
NVTA TA Financial Audit	\$ 87,920	\$ 87,920	\$ 35,318	\$ 35,318
NVTA-TA Compliance Audit				
City of Napa	\$ 12,675	\$ 34,895	\$ 18,600	\$ 18,600
County of Napa	\$ 12,675	\$ 34,895	\$ 18,600	\$ 18,600
City of American Canyon	\$ 12,675	\$ 34,895	\$ 18,600	\$ 18,600
Town of Yountville	\$ 11,420	\$ 28,535	\$ 18,600	\$ 18,600
City of Saint Helena	\$ 11,420	\$ 28,535	\$ 18,600	\$ 18,600
City of Calistoga	\$ 11,420	\$ 28,535	\$ 18,600	\$ 18,600
NVTA	\$ 12,675	\$ 34,895	\$ 18,600	\$ 18,600
NVTA-TA	\$ 12,675	\$ 34,895	\$ 18,600	\$ 18,600
NVTA TA Performance Audit				
City of Napa	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
County of Napa	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
City of American Canyon	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
Town of Yountville	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
City of Saint Helena	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
City of Calistoga	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
Minor Projects				
Per Project	\$ 42,605	\$ 76,095	\$ 18,600	\$ 18,600
TBD/Other				
Total- 2019-2024 (6 years)	\$ 730,190	\$1,127,065	\$ 572,925	\$ 572,925

The audit service costs for second highest scoring firm- Richardson & Co. was an additional \$157,265 to \$554,140. Additionally, Brown Armstrong has stated that the partner will be rotated to abide by NVTA’s rotation requirement. As such, NVTA staff is requesting approval of NVTA-TA’s Scope of Services for Agreement No. 18-49 with Brown Armstrong Certified Public Accounts for Professional Audit Services.

SUPPORTING DOCUMENTS

Attachment: (1) Draft NVTA Agreement No. 18-49

NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA)

AGREEMENT NO. 18-49

THIS AGREEMENT is made and entered into as of this 17th day of October, 2018, by and between the Napa Valley Transportation Authority, a joint powers agency under the laws of the State of California, hereinafter referred to as “NVTA”, and Brown Armstrong Accountancy Corporation, a Corporation registered to do business in the State of California, whose mailing address is 4200 Truxtun Avenue, Suite 300, Bakersfield, CA 93309, hereinafter referred to as “CONTRACTOR”;

RECITALS

WHEREAS, NVTA wishes to obtain specialized services in order to in order to perform specific audit services; and

WHEREAS, NVTA has authorized the NVTA Executive Director to enter into a contract for services at its October 17, 2018, meeting; and

WHEREAS, CONTRACTOR is willing and has been determined to be qualified to provide such specialized services to NVTA under the terms and conditions set forth herein;

TERMS

NOW, THEREFORE, NVTA hereby engages the services of CONTRACTOR, and CONTRACTOR agrees to serve NVTA in accordance with the terms and conditions set forth herein:

1. a. **Term of the Agreement.** The term of this Agreement shall commence on the date first above written and **shall expire on October 1, 2021**, unless earlier terminated as provided herein, except that the obligations of the parties under “Insurance” and “Indemnification” shall continue in full force and effect after said expiration date or early termination in relation to acts or omissions occurring prior to such dates during the term of the Agreement, and the obligations of CONTRACTOR to NVTA shall also continue after said expiration date or early termination in relation to the obligations prescribed by “Confidentiality,” “Taxes,” and “Access to Records/Retention”).

b. **The term of this Agreement shall be three (3) years with an option for two (2) additional years subject to annual review and recommendation of NVTA, the satisfactory negotiation of terms, including price and the annual availability of an appropriation.**

2. **Scope of Services.** CONTRACTOR shall provide NVTA those services set forth in CONTRACTOR’s proposal (**EXHIBIT A**), attached hereto and incorporated by reference herein. EXHIBIT A is provided solely to describe the services to be provided.

Any terms contained in EXHIBIT A that add to, vary or conflict with the terms of this Agreement are null and void.

3. Compensation.

(a) Rates. In consideration of CONTRACTOR's fulfillment of the promised work, NVTA shall pay CONTRACTOR at the rate set forth in **EXHIBIT B**, attached hereto and incorporated by reference herein.

(b) Expenses. Unless explicitly agreed in writing, no direct expenses, including travel or other expenses, will be reimbursed by NVTA.

(c) Maximum Amount. Notwithstanding subparagraphs (a) and (b), the maximum payments under this Agreement shall be a total of **\$591,525** for professional services and expenses; provided, however, that such amounts shall not be construed as guaranteed sums, and compensation shall be based upon services actually rendered.

4. Method of Payment.

(a) Invoices. All payments for compensation shall be made only upon presentation by CONTRACTOR to NVTA of an itemized billing invoice in a form acceptable to the NVTA Manager of Finance which indicates, at a minimum, CONTRACTOR's name, address, Social Security or Taxpayer Identification Number, itemization of the hours worked or, where compensation is on a per-task basis, a description of the tasks completed during the billing period, the person(s) actually performing the services and the position(s) held by such person(s), and the approved hourly or task rate. CONTRACTOR shall submit invoices not more often than every 30 days to NVTA Accounts Payable at ap@nvta.ca.gov or 625 Burnell Street, Napa CA 94559, who after review and approval as to form and content, shall submit the invoice to the NVTA Manager of Finance no later than fifteen (15) calendar days following receipt.

(b) Legal status. So that NVTA may properly comply with its reporting obligations under federal and state laws pertaining to taxation, if CONTRACTOR is or becomes a corporation during the term of this Agreement, proof that such status is currently recognized by and complies with the laws of both the state of incorporation or organization and the State of California, if different, shall be maintained on file with the Secretary of NVTA's Board of Directors at all times during the term of this Agreement in a form satisfactory to the NVTA Manager of Finance. Such proof shall include, but need not be limited to, a copy of any annual or other periodic filings or registrations required by the state of origin or California, the current address for service of process on the corporation or limited liability partnership, and the name of any agent designated for service of process by CONTRACTOR within the State of California.

5. Independent Contractor. CONTRACTOR shall perform this Agreement as an independent contractor. CONTRACTOR and the officers, agents and employees of CONTRACTOR are not, and shall not be deemed, NVTA employees for any purpose, including workers' compensation and employee benefits. CONTRACTOR shall, at CONTRACTOR's own risk and expense, determine the method and manner by which

duties imposed on CONTRACTOR by this Agreement shall be performed; provided, however, that NVTA may monitor the work performed by CONTRACTOR. NVTA shall not deduct or withhold any amounts whatsoever from the compensation paid to CONTRACTOR, including, but not limited to amounts required to be withheld for state and federal taxes. As between the parties to this Agreement, CONTRACTOR shall be solely responsible for all such payments.

6. **Specific Performance.** It is agreed that CONTRACTOR, including the agents or employees of CONTRACTOR, shall be the sole providers of the services required by this Agreement. Because the services to be performed by CONTRACTOR under the terms of this Agreement are of a special, unique, unusual, extraordinary, and intellectual or time-sensitive character which gives them a peculiar value, the loss of which cannot be reasonably or adequately compensated in damages in an action of law, NVTA, in addition to any other rights or remedies which NVTA may possess, shall be entitled to injunctive and other equitable relief to prevent a breach of this Agreement by CONTRACTOR.

7. **Insurance.** CONTRACTOR shall obtain and maintain in full force and effect throughout the term of this Agreement, and thereafter as to matters occurring during the term of this Agreement, the following insurance coverage:

(a) Workers' Compensation insurance. CONTRACTOR will provide workers' compensation insurance as required by law during the term of this Agreement, CONTRACTOR shall provide workers' compensation insurance for the performance of any of the CONTRACTOR's duties under this Agreement; including but not limited to, coverage for workers' compensation and employer's liability and a waiver of subrogation, and shall provide NVTA with certification of all such coverage's upon request by NVTA's Risk Manager.

(b) Liability insurance. CONTRACTOR shall obtain and maintain in full force and effect during the term of this Agreement the following liability insurance coverage's, issued by a company licensed (admitted) to transact business in the State of California and/or having a A.M. Best rating of A VII or better:

1. General Liability. Commercial general liability [CGL] insurance coverage (personal injury and property damage) of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence, covering liability or claims for any personal injury, including death, to any person and/or damage to the property of any person arising from the acts or omissions of CONTRACTOR or any officer, agent, or employee of CONTRACTOR under this Agreement.

2. Professional Liability/Errors and Omissions. Professional liability/errors and omissions insurance for all activities of CONTRACTOR arising out of or in connection with this Agreement in an amount not less than ONE MILLION DOLLARS (\$1,000,000) per claim.

3. Comprehensive Automobile Liability Insurance. Comprehensive automobile liability insurance (Bodily Injury and Property Damage) on owned, hired, leased and non-owned vehicles used in conjunction with CONTRACTOR's business of not less than ONE MILLION DOLLARS (\$1,000,000) combined single limit per occurrence.

(c) Certificates. All insurance coverage's referenced in 7(b), above, shall be evidenced by one or more certificates of coverage or, with the consent of NVTA's Risk Manager, demonstrated by other evidence of coverage acceptable to NVTA's Risk Manager, which shall be filed by CONTRACTOR with NVTA's Deputy Executive Director prior to commencement of performance of any of CONTRACTOR's duties; shall be kept current during the term of this Agreement; shall provide that NVTA shall be given no less than thirty (30) days prior written notice of any non-renewal, cancellation, other termination, or material change, except that only ten (10) days prior written notice shall be required where the cause of non-renewal or cancellation is non-payment of premium; and shall provide that the inclusion of more than one insured shall not operate to impair the rights of one insured against another insured, the coverage afforded applying as though separate policies had been issued to each insured, but the inclusion of more than one insured shall not operate to increase the limits of the company's liability. For the commercial general liability insurance coverage referenced in 7(b)(1) and, where the vehicles are covered by a commercial policy rather than a personal policy, for the comprehensive automobile liability insurance coverage referenced in 7(b)(3) CONTRACTOR shall also file with the evidence of coverage an endorsement from the insurance provider naming NVTA, its officers, employees, agents and volunteers as additional insureds and waiving subrogation, and the certificate or other evidence of coverage shall provide that if the same policy applies to activities of CONTRACTOR not covered by this Agreement then the limits in the applicable certificate relating to the additional insured coverage of NVTA shall pertain only to liability for activities of CONTRACTOR under this Agreement, and that the insurance provided is primary coverage to NVTA with respect to any insurance or self-insurance programs maintained by NVTA. The additional insured endorsements for the general liability coverage shall use Insurance Services Office (ISO) Form No. CG 20 09 11 85 or CG 20 10 11 85, or equivalent, including (if used together) CG 2010 10 01 and CG 2037 10 01; but shall not use the following forms: CG 20 10 10 93 or 03 94. Upon request by NVTA's Risk Manager, CONTRACTOR shall provide or arrange for the insurer to provide within thirty (30) days of the request, certified copies of the actual insurance policies or relevant portions thereof.

(d) Deductibles/Retentions. Any deductibles or self-insured retentions shall be declared to, and be subject to approval by, NVTA's Risk Manager, which approval shall not be denied unless the NVTA's Risk Manager determines that the deductibles or self-insured retentions are unreasonably large in relation to compensation payable under this Agreement and the risks of liability associated with the activities required of CONTRACTOR by this Agreement. At the option of and upon request by NVTA's Risk Manager if it is determined that such deductibles or retentions are unreasonably high, either the insurer shall reduce or eliminate such deductibles or self-insurance retentions

as respects NVTA, its officers, employees, agents and volunteers or CONTRACTOR shall procure a bond guaranteeing payment of losses and related investigations, claims administration and defense expenses.

8. **Hold Harmless/Defense/Indemnification.** To the fullest extent permitted by law, CONTRACTOR shall hold harmless, defend at its own expense, and indemnify NVTA and the officers, agents, employees and volunteers of NVTA from and against any and all liability, claims, losses, damages or expenses, including reasonable attorney's fees, for personal injury (including death) or damage to property, arising from all acts or omissions of CONTRACTOR or its officers, agents, employees, volunteers, contractors and subcontractors in rendering services under this Agreement, excluding, however, such liability, claims, losses, damages or expenses arising from the sole negligence or willful acts of NVTA or its officers, agents, employees, volunteers, or other contractors or their subcontractors. Each party shall notify the other party immediately in writing of any claim or damage related to activities performed under this Agreement. The parties shall cooperate with each other in the investigation and disposition of any claim arising out of the activities under this Agreement.

9. **Employee Character and Fitness.** CONTRACTOR accepts responsibility for determining and approving the character and fitness of its employees (including volunteers, agents or representatives) to provide the services required of CONTRACTOR under this Agreement, including completion of a satisfactory criminal/background check and period rechecks to the extent permitted by law. Notwithstanding anything to the contrary in this Paragraph, CONTRACTOR, shall hold NVTA and its officers, agents and employees harmless from any liability for injuries or damages resulting from a breach of this provision or CONTRACTOR's actions in this regard.

10. **Termination for Cause.** If either party shall fail to fulfill in a timely and proper manner that party's obligations under this Agreement or otherwise breach this Agreement and fail to cure such failure or breach within 20 days of receipt of written notice from the other party describing the nature of the breach, the non-defaulting party may, in addition to any other remedies it may have, terminate this Agreement by giving 10 days written notice to the defaulting party in the manner set forth in Paragraph 13 (Notices). NVTA hereby authorizes the NVTA Executive Director to make all decisions and take all actions required under this Paragraph to terminate the Agreement on behalf of NVTA for cause.

11. **Termination for Convenience.** This Agreement may be terminated by NVTA for any reason and at any time by giving no less than 30 days written notice of such termination and specifying the effective date thereof. NVTA hereby authorizes the NVTA Executive Director to make all decisions and take all actions required under this Paragraph to terminate the Agreement on behalf of NVTA.

12. **Disposition of, Title to and Payment for Work upon Expiration or Termination.**

(a) Upon expiration of this Agreement or earlier termination of Agreement, all finished or unfinished documents and other materials, if any, and all rights therein shall

become, at the option of NVTA, the property of and shall be promptly returned to NVTA, although CONTRACTOR may retain a copy of such work for its personal records only. Unless otherwise expressly provided in this Agreement, any copyrightable or patentable work created by CONTRACTOR under this Agreement shall be deemed a “work made for hire” for purposes of copyright or patent law and only NVTA shall be entitled to claim or apply for the copyright or patent thereof.

(b) CONTRACTOR shall be entitled to receive compensation for any satisfactory work completed prior to receipt of the notice of termination or commenced prior to receipt of the notice and completed satisfactorily prior to the effective date of the termination; except that CONTRACTOR shall not be relieved of liability to NVTA for damages sustained by NVTA by virtue of any breach of the Agreement by CONTRACTOR whether or not the Agreement expired or was otherwise terminated, and NVTA may withhold any payments not yet made to CONTRACTOR for purpose of setoff until such time as the exact amount of damages due to NVTA from CONTRACTOR is determined.

13. **No Waiver.** The waiver by either party of any breach or violation of any requirement of this Agreement shall not be deemed to be a waiver of any such breach in the future, or of the breach of any other requirement of this Agreement.

14. **Notices.** All notices required or authorized by this Agreement shall be in writing and shall be delivered in person or by deposit in the United States mail, by certified mail, postage prepaid, return receipt requested. Any mailed notice, demand, request, consent, approval or communication that either party desires to give the other party shall be addressed to the other party at the address set forth below. Either party may change its address by notifying the other party of the change of address. Any notice sent by mail in the manner prescribed by this paragraph shall be deemed to have been received on the date noted on the return receipt or five days following the date of deposit, whichever is earlier.

NVTA
Kate Miller
Executive Director
625 Burnell Street
Napa, CA. 94559

CONTRACTOR
Andrew J. Paulden
President
4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309

15. **Compliance with NVTA Policies on Waste, Harassment, Drug/Alcohol-Free Workplace, and Computer Use.** CONTRACTOR hereby agrees to comply, and require its employees and subcontractors to comply, with the following policies, copies of which are on file with the Board Secretary of NVTA and incorporated by reference herein. CONTRACTOR also agrees that it shall not engage in any activities, or permit its officers, agents and employees to do so, during the performance of any of the services required under this Agreement, which would interfere with compliance or induce violation of these policies by NVTA employees or contractors.

(a) NVTA Policy for Maintaining a Harassment Free Work Environment effective November 18, 2015.

(b) NVTA Drug and Alcohol Policy adopted by resolution of the Board of Directors on November 18, 2015.

(c) Napa County Information Technology Use and Security Policy adopted by resolution of the Napa County Board of Supervisors on April 4, 2005. To this end, all employees and subcontractor's of CONTRACTOR whose performance of services under this Agreement requires access to any portion of the NVTA computer network shall sign and have on file with NVTA prior to receiving such access the certification attached to said Policy.

(d) NVTA System Safety Program Plan adopted by resolution of the Board of Directors on November 18, 2015.

16. **Confidentiality.** Confidential information is defined as all information disclosed to CONTRACTOR which relates to NVTA's past, present, and future activities, as well as activities under this Agreement. CONTRACTOR shall hold all such information as CONTRACTOR may receive, if any, in trust and confidence, except with the prior written approval of NVTA, expressed through its Executive Director. Upon cancellation or expiration of this Agreement, CONTRACTOR shall return to NVTA all written and descriptive matter which contains any such confidential information, except that CONTRACTOR may retain for its files a copy of CONTRACTOR's work product if such product has been made available to the public by NVTA.

17. **No Assignments or Subcontracts.**

(a) A consideration of this Agreement is the personal reputation of CONTRACTOR; therefore, CONTRACTOR shall not assign any interest in this Agreement or subcontract any of the services CONTRACTOR is to perform hereunder without the prior written consent of NVTA, which shall not be unreasonably withheld. The inability of the assignee to provide personnel equivalent in experience, expertise, and numbers to those provided by CONTRACTOR, or to perform any of the remaining services required under this Agreement within the same time frame required of CONTRACTOR shall be deemed to be reasonable grounds for NVTA to withhold its consent to assignment. For purposes of this subparagraph, the consent of NVTA may be given by its Executive Director.

(b) Effect of Change in Status. If CONTRACTOR changes its status during the term of this Agreement from or to that of a corporation, limited liability partnership, limited liability company, general partnership, or sole proprietorship, such change in organizational status shall be viewed as an attempted assignment of this Agreement by CONTRACTOR. Failure of CONTRACTOR to obtain approval of such assignment under this Paragraph shall be viewed as a material breach of this Agreement.

18. **Amendment/Modification.** Except as specifically provided herein, this Agreement may be modified or amended only in writing signed by both Parties. In particular, only NVRTA, through its Board of Directors in the form of an amendment of this Agreement, may authorize extra and/or changed work beyond the scope of services prescribed by EXHIBIT A. Failure of CONTRACTOR to secure such authorization in writing in advance of performing any of the extra or changed work shall constitute a waiver of any and all rights to adjustment in the contract price or contract time and no compensation shall be paid for such extra work.

19. **Interpretation; Venue.**

(a) Interpretation. The headings used herein are for reference only. The terms of the Agreement are set out in the text under the headings. This Agreement shall be governed by the laws of the State of California without regard to the choice of law or conflicts.

(b) Venue. This Agreement is made in Napa County, California. The venue for any legal action in state court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement shall be in the Superior Court of California, County of Napa, a unified court. The venue for any legal action in federal court filed by either party to this Agreement for the purpose of interpreting or enforcing any provision of this Agreement lying within the jurisdiction of the federal courts shall be the Northern District of California. The appropriate venue for arbitration, mediation or similar legal proceedings under this Agreement shall be Napa County, California; however, nothing in this sentence shall obligate either party to submit to mediation or arbitration any dispute arising under this Agreement.

20. **Compliance with Laws.** CONTRACTOR shall observe and comply with all currently applicable Federal, State and local laws, ordinances, and codes, including but not limited to the Federal laws contained in Attachment 1, and as amended from time to time. Such laws shall include, but not be limited to, the following, except where prohibited by law:

(a) Non-Discrimination. During the performance of this Agreement, CONTRACTOR and its subcontractor's shall not deny the benefits thereof to any person on the basis of sex, race, color, ancestry, religion or religious creed, national origin or ethnic group identification, sexual orientation, marital status, age (over 40), mental disability, physical disability or medical condition (including cancer, HIV and AIDS), nor shall they discriminate unlawfully against any employee or applicant for employment because of sex, race, color, ancestry, religion or religious creed, national origin or ethnic group identification, sexual orientation, marital status, age (over 40), mental disability, physical disability or medical condition (including cancer, HIV and AIDS), or use of family care leave. CONTRACTOR shall ensure that the evaluation and treatment of employees and applicants for employment are free of such discrimination or harassment. In addition to the foregoing general obligations, CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.), the regulations promulgated there under (Title 2, California Code of Regulations, section

7285.0, et seq.), the provisions of Article 9.5, Chapter 1, Part 1, Division 3, Title 2 of the Government Code (sections 11135-11139.5) and any state or local regulations adopted to implement any of the foregoing, as such statutes and regulations may be amended from time to time. To the extent this Agreement subcontracts to CONTRACTOR services or works required of NVTA by the State of California pursuant to Agreement between NVTA and the State, the applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a) through (f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations are expressly incorporated into this Agreement by reference and made a part hereof as if set forth in full, and CONTRACTOR and any of its subcontractor's shall give written notice of their obligations there under to labor organizations with which they have collective bargaining or other agreements.

(b) Documentation of Right to Work. CONTRACTOR agrees to abide by the requirements of the Immigration and Control Reform Act pertaining to assuring that all newly-hired employees of CONTRACTOR performing any services under this Agreement have a legal right to work in the United States of America, that all required documentation of such right to work is inspected, and that INS Form 1-9 (as it may be amended from time to time) is completed and on file for each employee. CONTRACTOR shall make the required documentation available upon request to NVTA for inspection.

(c) Inclusion in Subcontracts. To the extent any of the services required of CONTRACTOR under this Agreement are subcontracted to a third party; CONTRACTOR shall include all of the provisions of this Section, and any applicable Federal provisions contained in Attachment 1 in all such subcontracts as obligations of the subcontractor.

21. **Taxes.** CONTRACTOR agrees to file federal and state tax returns or applicable withholding documents and to pay all applicable taxes or make all required withholdings on amounts paid pursuant to this Agreement and shall be solely liable and responsible to make such withholdings and/or pay such taxes and other obligations including, without limitation, state and federal income and FICA taxes. CONTRACTOR agrees to indemnify and hold NVTA harmless from any liability it may incur to the United States or the State of California as a consequence of CONTRACTOR's failure to pay or withhold, when due, all such taxes and obligations. In the event that NVTA is audited for compliance regarding any withholding or other applicable taxes or amounts, CONTRACTOR agrees to furnish NVTA with proof of payment of taxes or withholdings on those earnings.

22. **Access to Records/Retention.** NVTA, any federal or state grantor agency funding all or part of the compensation payable hereunder, the State Controller, the Comptroller General of the United States, or the duly authorized representatives of any of the above, shall have access to any books, documents, papers and records of CONTRACTOR which are directly pertinent to the subject matter of this Agreement for the purpose of making audit, examination, excerpts and transcriptions. Except where longer retention is required by any federal or state law, CONTRACTOR shall maintain all required records for at least seven (7) years after NVTA makes final payment for any other work authorized hereunder and all pending matters are closed, whichever is later.

23. **Authority to Contract.** CONTRACTOR and NVTA each warrant hereby that they are legally permitted and otherwise have the authority to enter into and perform this Agreement.

24. **Conflict of Interest.**

(a) Covenant of No Undisclosed Conflict. The parties to the Agreement acknowledge that they are aware of the provisions of Government Code section 1090, et seq., and section 87100, et seq., relating to conflict of interest of public officers and employees. CONTRACTOR hereby covenants that it presently has no interest not disclosed to NVTA and shall not acquire any interest, direct or indirect, which would conflict in any material manner or degree with the performance of its services or confidentiality obligation hereunder, except as such as NVTA may consent to in writing prior to the acquisition by CONTRACTOR of such conflict. CONTRACTOR further warrants that it is unaware of any financial or economic interest of any public officer or employee of NVTA relating to this Agreement. CONTRACTOR agrees that if such financial interest does exist at the inception of this Agreement, NVTA may terminate this Agreement immediately upon giving written notice without further obligation by NVTA to CONTRACTOR under this Agreement.

(b) Statements of Economic Interest. CONTRACTOR acknowledges and understands that NVTA has developed and approved a Conflict of Interest Code as required by state law which requires CONTRACTOR to file with the Elections Division of the Napa County Assessor-Clerk Recorder “assuming office”, “annual”, and “leaving office” Statements of Economic Interest as a “consultant”, as defined in section 18701(a)(2) of Title 2 of the California Code of Regulations, unless the NVTA Executive Director has determined in writing that CONTRACTOR, although holding a “designated” position as a consultant, has been hired to perform a range of duties so limited in scope as to not be required to fully comply with such disclosure obligation. CONTRACTOR agrees to timely comply with all filing obligations for a consultant under NVTA’s Conflict of Interest Code unless such a determination is on file on the filing dates for each of the required Statements of Economic Interest.

25. **Non-Solicitation of Employees.** Each party agrees not to solicit for employment the employees of the other party who were directly involved in the performance of the services hereunder for the term of this Agreement and a period of six (6) months after termination of this Agreement except with the written permission of the other party, except that nothing in this Paragraph shall preclude NVTA from publishing or otherwise distributing applications and information regarding NVTA job openings where such publication or distribution is directed to the general public.

26. **Third Party Beneficiaries.** Nothing contained in this Agreement shall be construed to create any rights in third parties and the parties do not intend to create such rights.

27. **Attorney's Fees.** In the event that either party commences legal action of any kind or character to either enforce the provisions of this Agreement or to obtain damages for breach thereof, the prevailing party in such litigation shall be entitled to all costs and reasonable attorney's fees incurred in connection with such action.

28. **Severability.** If any provision of this Agreement, or any portion thereof, is found by any court of competent jurisdiction to be unenforceable or invalid for any reason, such provision shall be severable and shall not in any way impair the enforceability of any other provision of this Agreement.

29. **Entirety of Contract.** This Agreement constitutes the entire agreement between the parties relating to the subject of this Agreement and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, among the parties with respect to the subject matter hereof.

30. **Extensions Authorized.** The Executive Director is the delegated authority to execute amendments to extend the term of this Agreement, if needed from time to time.

IN WITNESS WHEREOF, this Agreement was executed by the parties hereto as of the date first above written.

"NVTA"

"CONTRACTOR"

Brown Armstrong Accountancy Corporation

By _____
KATE MILLER, Executive Director

By _____
ANDREW J. PAULDEN, President

ATTEST:

By _____
KARALYN E. SANDERLIN, Board Secretary

By _____
NAME, Position

AAPPROVED AS TO FORM:

By _____
DEEANNE GILLICK, NVTA Counsel

EXHIBIT A

SCOPE OF WORK

CONTRACTOR shall provide NVTA with the following services:

PROFESSIONAL AUDIT SERVICES for the Napa Valley Transportation Authority (NVTA) and the Napa Valley Transportation Authority – Tax Agency (NVTA-TA) *as per attached.*

II. COMPLIANCE WITH GOVERNMENT CODE SECTION 7550. As required by Government Code section 7550, each document or report prepared by CONTRACTOR for or under the direction of NVTA pursuant to this Agreement shall contain the numbers and dollar amounts of the Agreement and all subcontracts under the Agreement relating to the preparation of the document or written report. The Agreement and subcontract dollar amounts shall be contained in a separate section of the document or written report. If multiple documents or written reports are the subject of the Agreement or subcontracts, the disclosure section may also contain a statement indicating that the total contract amount represents compensation for multiple documents or written report

EXHIBIT A
SCOPE OF WORK

Napa Valley Transportation Authority (NVTA)

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. The latest audited financial statements are available at NVTA's website: <http://www.nvta.ca.gov/fiscal-audits-single-audits>.

The selected auditing firm will have demonstrated its ability to do the following:

1. Express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition is defined as a significant deficiency in the design or operation of the internal control structure that could adversely affect the organization's ability to record, process, summarize and report accurate financial data.
2. Perform a single audit as prescribed by Uniform Guidance (formerly OMB Circular A-133) in accordance with Government Audit Standards to determine whether NVTA has an internal control structure that provides reasonable assurance that:
 - a. NVTA is managing federal awards in compliance with applicable laws and regulations; and further that controls are in place that ensure compliance with the laws and regulations where the failure to comply could have a material impact on the financial statements; and
 - b. NVTA has complied with laws and regulations where the failure to comply may have a direct and material effect on its financial statement and on each major federal program.
3. Issue the consolidated financial statements, schedules and reports on internal controls and compliance with regulations required by OMB Uniform Guidance.
4. Prepare any required notes to the financial statements.
5. Submission of the independent auditor's position to the Federal Clearinghouse.

6. Prepare any other required documents or analysis in consultation required to complete the financial audit.

Napa Valley Transportation Authority- Tax Agency (NVTA-TA)

Measure T Financial, Compliance and Performance Audits – Napa Countywide Road Maintenance Act

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation of a financial audit that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. Further, the auditor will perform a compliance and performance audit of programs pertaining to the Measure T ordinance passed by the voters in 2012 (see ATTACHMENT J).

The opinion expressed will be **separate** from the Napa Valley Transportation Authority's financial statements. The June 30, 2019 financial audit will be the first audit of the Tax Agency.

Financial Audit

The independent auditor shall review all financial records and funds of the Measure T Transportation Fund revenue and expenditures and prepare a financial statement and footnotes in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq., and the Napa Valley Transportation Authority Ordinance No. 2012-01 for distribution of Napa County Measure T Funds for road maintenance purposes, as well as other applicable laws and regulations.

The audit firm will express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall:

- Communicate in a letter to management any reportable conditions found during the audit.
- Issue the consolidated financial statements, schedules and reports on internal controls with the Measure T ordinance.
- Prepare any required notes to the financial statements.
- Prepare the State Controller's Annual Report.
- Prepare any other required documents or analysis in consultation with NVTA.

Compliance Audit

The purpose of the compliance engagement is to enable the auditor to express a conclusion on whether an entity has complied in all material respects, with the requirements of Measure T. At the discretion of the ITOC, the compliance audit review will rotate the beneficiaries of the Measure T funds, whereby each entity is audited for compliance at least once every three years. Entities may be selected for audit more than once in the three-year cycle if deemed necessary by the ITOC. The auditor will have the experience and capability of providing expertise in a variety of service areas and determine if its organizational goals are being achieved.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;
- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;
- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible entity and to describe the responsible entity and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the compliance report date; and
- the name of the firm or the auditor.

Performance Audit

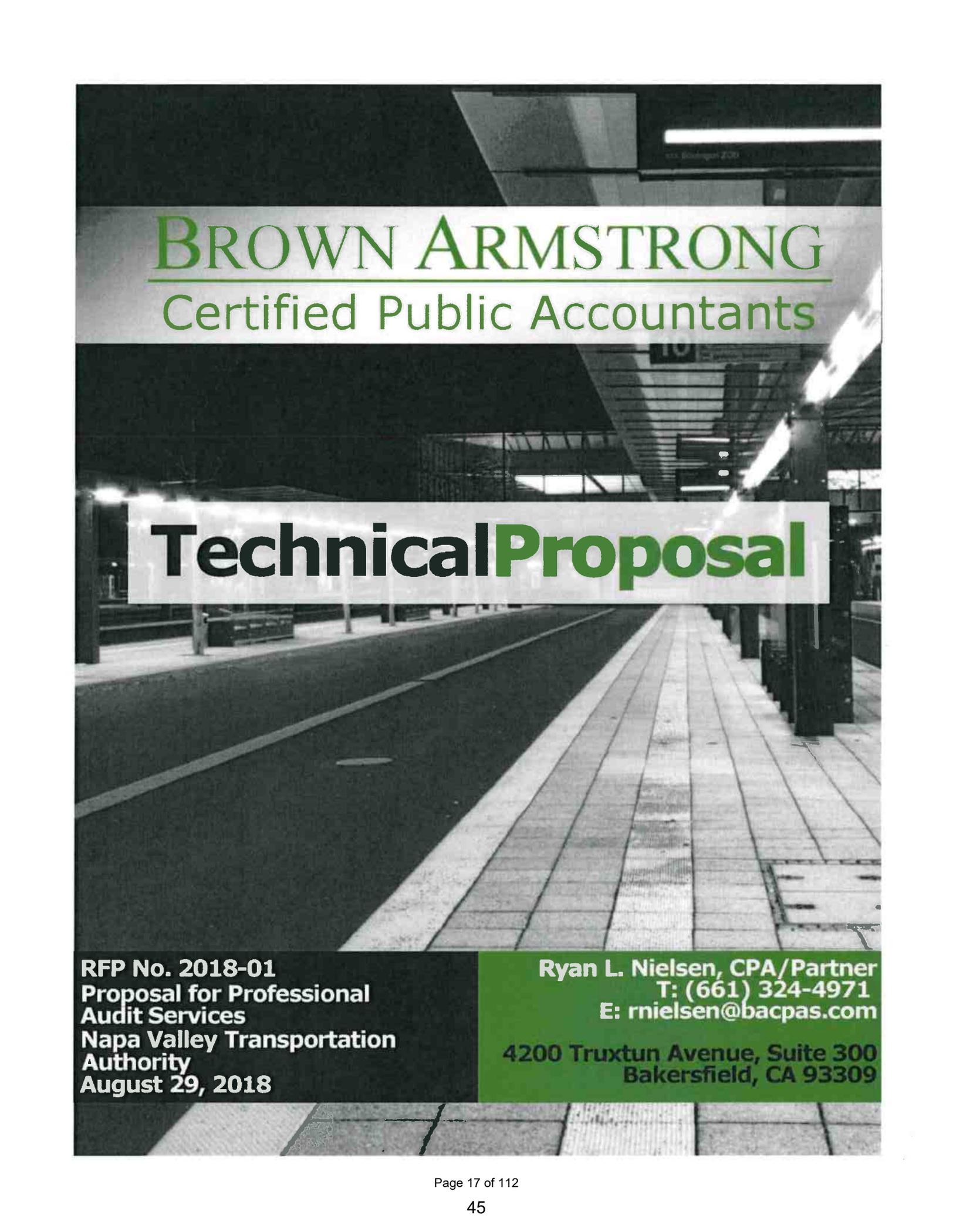
The purpose of the performance audit will examine and assess an agency's Measure T projects, programs, or operations. The performance audit shall be conducted in accordance with generally accepted government auditing standards. Those standards require the audit team to perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives of the ITOC.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;

- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;
- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible party and to describe the responsible party's and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the report date; and
- the name of the firm or the auditor.

/// CONTINUED ///



BROWN ARMSTRONG
Certified Public Accountants

Technical Proposal

**RFP No. 2018-01
Proposal for Professional
Audit Services
Napa Valley Transportation
Authority
August 29, 2018**

**Ryan L. Nielsen, CPA/Partner
T: (661) 324-4971
E: rnielsen@bacpas.com**

**4200 Truxtun Avenue, Suite 300
Bakersfield, CA 93309**

GENERAL INFORMATION FORM

GENERAL INFORMATION FORM

Legal Name of Proposer: Brown Armstrong Accountancy Corporation

Date: August 29, 2018

Street Address: 4200 Truxtun Avenue, Suite 300

Telephone Number: (661) 324-4971

City/State/Zip: Bakersfield, CA 93309

Fax Number: (661) 324-4997

DBE Certification #: _____ None

Type of Organization:
(Corporation, LPA, Sole Proprietorship, Partnership, etc.)
C Corporation

Business License (documented):
1900000092

Taxpayer ID Number (Federal):
95-3109182

Name and Title of Manager:
Melissa L. Cabezzas, CPA/Engagement Manager

Name, Title, e-mail address, and Phone Number of Person Correspondence
should be directed to:
Ryan L. Nielsen, CPA/Partner, rnielsen@bacpas.com, (661) 324-4971

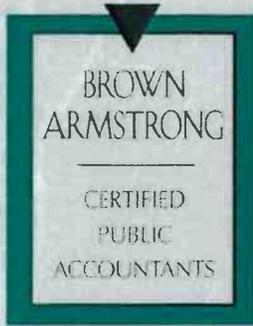
DBE None

Signature, Name and Title of Person Signing


Ryan L. Nielsen, CPA/Partner

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BROWN ARMSTRONG

Certified Public Accountants

Letter of Transmittal

August 29, 2018

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell St.
Napa, CA 94559

Proposal Submittal RFP # 2018-01

Brown Armstrong Accountancy Corporation (Brown Armstrong) wants to continue to be your auditors! This proposal will demonstrate to you that our firm is uniquely qualified to continue to serve as your auditors.

Known as one of the largest regional accounting firms in Central California, Brown Armstrong's mission is "to exceed expectations and provide opportunities." Our seventy-one (71) employees assist us in achieving this mission by possessing the industry expertise that allows us to provide the best service to our clients. We have audited numerous agencies similar to yours as well as smaller city transit operations. We are known as experts in governmental accounting and auditing. We have performed the audits of the Kern Council of Governments, San Joaquin Council of Governments, Golden Empire Transit District, Santa Cruz Metropolitan Transit District, Central Contra Costa Transit Agency, Riverside Transit Agency, and numerous other transit systems and municipalities.

We have thoroughly read your RFP and understand your requests. We are committed to timely field auditing and timely delivery of the required reports. We will work with you to develop a timeline that meets your specific requirements and details meeting dates, field work dates, status reporting dates and final report dates.

Our approach, people, commitment to timelines, and dedication to financial reporting excellence makes Brown Armstrong the best qualified firm to meet your needs. We are not proposing as a joint venture with any other firms.

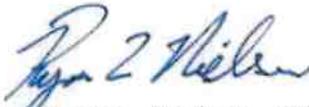
I will be the engagement partner and primary liaison responsible for all services to Napa Valley Transportation Authority (NVTA) and I am authorized to contractually bind the Firm. I can be contacted at: 4200 Truxtun Avenue, Suite 300, Bakersfield, California 93309, Tel (661) 324-4971, Fax (661) 324-4997 or e-mail: rnielsen@bacpas.com.

I certify that the requirements of the project as described in the RFP have been reviewed and I have conducted all necessary due diligence to confirm material facts upon which this proposal is based.

We have enjoyed our past relationship and look forward to continuing to serve you. Please contact me if I can clarify or expand on any item contained in this proposal. This proposal is a firm and irrevocable offer for one hundred eighty (180) days. We welcome the opportunity to provide you with the outstanding service you expect.

Sincerely,

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



By: Ryan L. Nielsen, CPA
Principal

EXECUTIVE SUMMARY

We have thoroughly read your request for proposal and performed the due diligence required to ensure that we completely understand the scope of the work to be done for Napa Valley Transportation Authority (NVTA or Authority). We understand NVTA seeks a motivated, skilled and enthusiastic professional team to be accountable and deliver innovative, high quality professional services. Our experience and familiarity with transportation and local government audits, and previous experience with NVTA makes us the best candidate. By submitting this proposal, we will demonstrate that our firm possesses substantive practical experience and expertise for serving NVTA and meeting NVTA’s time frame for timely submission of required reports.

We understand NVTA is seeking a qualified certified public accounting firm to perform the following:

- To conduct the annual independent audit of NVTA’s financial transactions and to express an opinion on the fairness of the presentation that is fully compliant with all Government Accounting Standards Board (GASB) pronouncements for the fiscal years June 30, 2019 to 2024;
- To communicate in a letter to management any reportable conditions found during the audit. We will also perform a single audit as prescribed by the Uniform Guidance (formerly OMB Circular A-133);
- To issue consolidated financial statements, schedules and reports on internal control and compliance with regulations as required by the Uniform Guidance;
- To prepare required notes to the financial statements;
- To submit the independent auditor’s position to the Federal Clearinghouse;
- To prepare any other required documents or analysis in consultation required to complete the audit;
- To perform a compliance and performance audit of programs pertaining to the Measure T ordinance.
- The independent auditor shall review all financial records and funds of the Measure T Transportation Fund revenue and expenditures and prepare a financial statement and footnotes in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq., and the Napa Valley Transportation Authority Ordinance No. 2012-01 for distribution of Napa County Measure T Funds for road maintenance purposes, as well as other applicable laws and regulations.

TECHNICAL PROPOSAL

We understand that your timeframes must be met. We have developed an approach by which specific deliverables are achieved within set timeframes. We will work with you to develop a timeline that meets your specific requirements and details meeting dates, field work dates, status reporting dates and final report dates. We understand that the audit for fiscal year 2019 must be completed by December 28, 2019. Below is a draft schedule for the 2019 audit that can be modified to meet your specific requirements.

Task	Completion Date
Planning	May 2019
Study and Evaluation of Internal Controls	October 2019
Compliance Testing	October 2019
Final Audit Plan	October 2019
Final Field Work	October/November 2019
Completion of the Audit	December 28, 2019

FIRM BACKGROUND AND EXPERIENCE

a. General Information

Established in 1974, Brown Armstrong is one of the largest regional accounting firms serving California. We have built a full service accounting and consulting firm serving clients from San Diego to Sonoma County. The dimension that Brown Armstrong is able to offer NVTAs is our dedicated years and experience with transportation and local government audits, having audited Kern Council of Governments, San Joaquin Council of Governments, Golden Empire Transit District, Riverside Transit Agency, Central Contra Costa Transit Agency, Solano County Transit, Santa Cruz Metropolitan Transit District, County of Kern, County of Tulare, and other County governments. Our experience has enabled us to become a true advisor to your organization and an assistant to your financial success. As part of our commitment to providing quality services to our clients, our firm is a member of the Center for Public Firms Auditor Section (Center) of the American Institute of Certified Public Accountants. Our partners, managers, and seniors are actively involved in trade associations, such as the California Society of Municipal Finance Officers. We maintain current, up-to-date knowledge of governmental accounting and auditing.

TECHNICAL PROPOSAL

Now, with seventy-one (71) highly skilled employees, Brown Armstrong continues its growth as a regional firm by offering auditing, tax, accounting, consulting, and assurance services to governmental entities, nonprofits, corporations, partnerships and individuals in California. Our governmental audit staff is made up of forty-four (44) professionals who are experts in their field. We have crafted expertise in auditing the public sector since the birth of the company. We offer unmatched customer service, reliability, and quality that you can't find in other accounting firms. Through tireless planning, relationship building, and knowledge of transit and transportation planning agencies, we are dedicated to serving our clients and exceeding their needs and expectations.

Total Staff		Governmental Staff	
Partners	10	Partners	7
Managers	10	Managers	7
Seniors	3	Seniors	3
Supervisors	5	Supervisors	3
Staff Accountants	21	Staff Accountants	21
Support Staff	22	Support Staff	3
Total	71	Total	44

We have four (4) offices located throughout the state of California. Our main office is located in Bakersfield, California. We have additional offices in Fresno, Laguna Hills, and Stockton, California to better serve our client's needs. The audit team will be staffed from our Stockton, Laguna Hills and Bakersfield offices, which will provide you with the best customer experience and quality of service that the engagement deserves. These offices were established the following years and have the following number of employees:

Since 1974	Since 2011	Since 2016
Bakersfield	Stockton	Laguna Hills
60 employees	5 employees	2 employees

NVTA requires auditors who can quickly identify and understand the pertinent issues and promptly provide assistance whenever and wherever needed. This cannot be accomplished without a comprehensive knowledge of operations. Brown Armstrong has assembled a key group of professionals that possess a firm grasp of the subject matter, as well as the experience, confidence, and friendliness you deserve. Our staff will be there when you need them, and they will be continually involved in the audit procedures. This will allow you to have access to decision makers and the resources you need at all times. All assigned personnel will be employed on a full-time basis, and have direct experience with transit agencies.

Mr. Ryan L. Nielsen, CPA, firm principal, will be the engagement contact and the lead partner on the audit. He can be reached at (661) 324-4971 or by e-mail at rnielsen@bacpas.com.

Brown Armstrong will need to rotate partners in the final year of the contract to abide by NVTA requirements. Brown Armstrong will choose the most competent partner with the most experience similar to NVTA and will notify NVTA when the rotation will take place.

b. Financial Capacity

Revenue derived from audit services averages over 50% of our firm’s revenue. For 2017, 49.99% of our revenue was derived from auditing services and the percentages for 2016 and 2015 were 57.79% and 56.61%, respectively.

Copies of the Firm’s financial statements for the years ended December 31, 2017 and 2016 are provided as Attachment D.

Brown Armstrong has the financial stability to complete this engagement. In 1985, the Firm was made up of three owners and thirty staff. Today there are nine owners and 71 staff, with over \$9 million in annual revenues for the year ended December 31, 2017.

Credit References

Bank Name: Rabobank
Contact Name: Jesus Vasquez
Contact Phone: (661) 343-7335
Contact E-Mail: jesus.vasquez@rabobank.com

Vendor Name: American Business Machines
Contact Name: Ryan Jones
Contact Phone: (661) 324-4741
Contact E-Mail: rjones@abml.com

Vendor Name: O’Leary’s Office Products
Contact Name: John O’Leary
Contact Phone: (661) 323-7611
Contact E-Mail: johno@olearys.com

c. Current Customers

We currently provide audit services to the following entities that are similar to NVTA. Any of the following may be contacted as a reference.

San Joaquin Council of Governments

Scope of Work: Annual Financial Audit, TDA Compliance, Single Audit Act, Other Agreed Upon Procedures
Date: 2007-Present
Partner: Ryan L. Nielsen, CPA
Total Hours: 1,400
Principal Contact: 555 E. Weber Ave.
Stockton, CA 95202
Gracie Orosco, Chief Accountant
(209) 235-0454
gorosco@sjcog.org

Riverside Transit Agency

Scope of Work: Annual Financial Audit, TDA Compliance, Single Audit Act, Other Agreed Upon Procedures
Date: 2003-Present
Partner: Ryan L. Nielsen, CPA
Total Hours: 400
Principal Contact: 1825 Third Street
Riverside, CA 92507
Craig Fajnor
(951) 565-5240
cfajnor@riversidetransit.com

Kern Council of Governments

Scope of Work: Annual Financial Audit, TDA Compliance, Single Audit Act, Other Agreed Upon Procedures
Date: 2017-Present
Partner: Ryan L. Nielsen, CPA
Total Hours: 2,000
Principal Contact: 1401 19th Street, Suite 300
Bakersfield, CA 93301
Greg Palomo
(661) 861-2191
GPalomo@kerncog.org

d. Certification Services

We are familiar with transportation and local government audits, having audited your agency for over 10 years as well as Kern Council of Governments, San Joaquin Council of Governments, Golden Empire Transit District, Riverside Transit Agency, Central Contra Costa Transit Agency, Solano County Transit, Santa Cruz Metropolitan Transit District, County of Kern, County of Tulare, and other County governments. The Kern Council of Governments audit includes the Council and 14 other member agencies and the San Joaquin Council of Governments audit includes the Council and 12 other member agencies.

A list of clients that we serve with similar size and scope to the engagement is included as Attachment C.

e. Staff Experience with DBE

Brown Armstrong does not currently hold DBE Certification.

QUALIFICATIONS OF FIRM

All work performed will comply with all applicable Federal, State, regional and local requirements.

If awarded the contract, we will provide certification of eligibility that the proposer and/or any of its principals/employees has not been debarred or suspended from providing services paid for by the federal government prior to award.

We will meet weekly with NVRTA staff, prepare required reports, report information regarding the completion of all tasks in the work program, submit required work products by the required delivery dates and maintain records, accounts and books as necessary.

As your current auditors, we have documented your major internal control systems into our audit files. With our institutional knowledge of your accounting systems and with the likelihood of continuing with our same audit personnel for the ensuing years, audit disruption to your normal workflow will be minimal.

The following experience makes our audit team uniquely qualified to serve as your auditor:

State and Federal Transportation Program Grants:

Solano County Transit
 FTA, Capital and Operating Grants (CFDA 20.500, 20.507)
 FTA, Job Access Reverse Commute Program (CFDA 20.516)

County of San Joaquin Council of Governments, San Joaquin County
 FTA, Highway, Research, Planning and Construction (CFDA 20.205)
 FTA, Public Transportation Research (CFDA 20.514)
 FTA, State Planning and Research (CFDA 20.515)
 FTA, Job Access Reverse Commute Program (CFDA 20.516)
 Measure K Compliance

Kern Council of Governments, Kern County
 FTA, Highway, Research, Planning and Construction (CFDA 20.205)
Riverside Transit Agency
 FTA, Capital and Operating Grants (CFDA 20.500, 20.507, 20.509)

Santa Cruz Metropolitan Transit
 FTA, Capital and Operating Grants (CFDA 20.500, 20.507)

Central Contra Costa Transit Agency
 FTA, Capital and Operating Grants (CFDA 20.500, 20.507)

TDA Experience

- *San Joaquin Regional Transit District*
- *San Joaquin Regional Rail Commission*
- *City of Lodi Transit, TDA and Measure K Funds*
- *City of Escalon Transit, TDA and Measure K Funds*
- *City of Manteca Transit, TDA and Measure K Funds*
- *City of Ripon TDA and Measure K Funds*
- *City of Stockton TDA and Measure K Funds*
- *City of Tracy TDA and Measure K Funds*
- *County of Stockton TDA and Measure K Funds*
- *City of Bakersfield TDA Funds*
- *City of Arvin TDA Funds*
- *California City TDA Funds*
- *City of Delano TDA Funds*
- *City of Maricopa TDA Funds*
- *City of McFarland TDA Funds*
- *City of Ridgecrest TDA Funds*
- *City of Taft TDA Funds*
- *City of Tehachapi TDA Funds*
- *County of Kern TDA Funds*
- *North of the River Recreation and Parks TDA Funds*

Major Program Experience

Brown Armstrong has extensive single audit experience having performed compliance audits of the following major programs for transportation agencies throughout California:

Department and Program

Federal Transit Formula Grants – CFDA No. 20.507

Federal Transit Cluster Capital Investment Grants – CFDA No. 20.500

Metropolitan Transportation Planning and Non-Metropolitan Planning and Research- CFDA no. 20.505

Highway Planning and Construction – CFDA No. 20.205

Other Audit Experience

As demonstrated in our list of past and current municipal audits, we have the expertise to perform quality audits. In addition, we are well versed in the following areas of governmental accounting:

- Measure K Compliance (SJCOG)
- Accounting for financing instruments such as COPs, GOBs, TRANS, and BANs.
- Accounting for self-insurance activities.
- Pension accounting. We currently audit several of the larger pension plans in California including the Los Angeles County Employees' Retirement Association, City of Los Angeles Employees' Retirement System and many others.

Continuing Professional Education

Each year Brown Armstrong organizes four days of CPE seminars in Bakersfield (two, two-day sessions covering 32 hours of CPE) for its professional staff and clients' personnel. One of the two-day CPE seminars is in the middle of January. It covers accounting and auditing updates relating to for-profit businesses (FASB, PCAOB, and SAS). Another two-day CPE seminar covering primarily governmental accounting and auditing updates (GASB, Yellowbook, Single Audit) is typically in May. The course material covers emerging issues, current pronouncements, auditing standards, risk alerts, information systems, reporting issues, and other topics of interest which concern auditing and accounting with an emphasis on governmental issues. Course materials are prepared by professional lecturers, our partners, managers, and seniors based on their own experience, research, and learning. Last year's attendance included Brown Armstrong professionals and nearly 60 clients and their accounting staff. All staff assigned to governmental entities meet the CPE requirements in accordance with *Government Auditing Standards*.

Our firm policy is to maintain staffing continuity for all audits. In the unlikely event that a key team member(s) must be replaced, we will only do so with the prior written permission of NVTa. We understand that NVTa retains the right to approve or reject replacements. Any staffing replacements during the term of the engagement will be of equal or greater qualifications and experience of the staff that they replace.

External Quality Control Reviews

As part of our commitment to quality control, our firm is a member of the Center for Public Firms Auditors Section (Center) of the American Institute of Certified Public Accountants (AICPA). We have completed several External Quality Control Reviews under the AICPA's guidance, all of which included one or more governmental audits. A copy of our most recent report can be found at Exhibit B. As indicated in that report, our Firm received a peer review rating of a "pass," which is the highest rating available.

All of our reports are subjected to annual desk reviews by federal and state cognizant agencies. All of our reports for the past three years were accepted by these agencies. We have had no disciplinary action taken against the firm or any of its members nor do we have any actions pending at the date of this proposal. Single audit reports are filed annually with the Federal Audit Clearinghouse.

EXAMPLES OF PUBLIC SECTOR REPRESENTATION

Brown Armstrong prides itself on being an industry leader and adviser to not only our clients, but working with other organizations and practitioners as new accounting standards are issued and State legislation is brought into law.

We are active members in the California Transit Association and follow challenges to transportation funding closely in order to provide expert advice to our transit clients on the constant budget uncertainty.

Brown Armstrong is very involved with the California Society of Certified Public Accountants and participated in all meetings and conference calls held by the Governmental Auditing and Accounting Committee (GAAC). Mr. Eric Xin, one of the partners at Brown Armstrong was a lead advisor to the other members of the GAAC committee.

Additionally, Brown Armstrong is involved in the implementation of Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans and Statement No. 68, Accounting and Financial Reporting for Pensions. The standards revise existing guidance and establish new financial reporting requirements for most governments that provide their employees with pension benefits. We are in the process of advising our clients as to the impact of implementing these new standards. This includes providing live training seminars and presentations at Council and Board meetings.

STAFFING AND PROJECT ORGANIZATION

Personnel employed at our offices located in Bakersfield, Stockton, and Laguna Hills California will perform all work on the NVTA’s audit. The proposed audit team consists of one engagement partner, one technical review partner, one engagement manager (all of which are CPAs), one engagement supervisor and three staff auditors. All assigned personnel will be employed on a full-time basis.

The members of the audit team assigned to the engagement are:

- Ryan L. Nielsen, CPA, Engagement Partner
- Jian Ou-Yang, CPA, Technical Review Partner
- Melissa L. Cabezzas, CPA, Engagement Manager
- Rudy Valdivia, Engagement Supervisor

Full resumes for all engagement team members are attached as Attachment A and list not only prior experience, but professional affiliations and continuing professional education. Contact information for the engagement team is presented at Attachment A.

COST PROPOSAL

The cost proposal worksheet for each year of the contract period is included in Attachment E. The cost proposal includes all costs incurred by Brown Armstrong in providing the services contemplated under this Agreement.

EXCEPTIONS TO THE AGREEMENT

Brown Armstrong has no exceptions to Attachment D – NVTA Sample Professional Service Agreement mentioned on page 22 of RFP 2018-01.

APPENDICES

APPENDIX A. RECEIPT OF ADDENDA FORM

Brown Armstrong acknowledges that we have received and agree to Addendum posted.

APPENDIX B. AGREEMENT TO INSURANCE REQUIREMENTS

Brown Armstrong holds the current insurance required in the NVTA Sample Professional Services Agreement OR Master Professional Services Agreement and will provide insurance documents upon award.

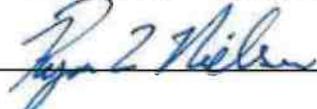
APPENDIX C. DISCLOSURE OF GOVERNMENTAL POSITIONS

The Prospective CONTRACTOR hereby discloses that the following officers and employees of the CONTRACTOR currently hold the following positions with the identified governmental agency or held such position in the past 12 months.

Name of Owner/Employee: None
Name of the Governmental Agency:

Complete Address of Government Agency:

Governmental Position,
(e.g. Director, officer and employee):

Signature:  Title: Partner

Firm: Brown Armstrong Accountancy Corporation Date: August 29, 2018

APPENDIX D. DISQUALIFICATION QUESTIONNAIRE

The CONTRACTOR shall complete, under penalty of perjury, the following questionnaire: Has the CONTRACTOR, any officer of the CONTRACTOR, or any employee of the CONTRACTOR who has proprietary interest in the CONTRACTOR, ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of a violation of law or safety regulation?

Yes
No X

If the answer is yes, explain the circumstances in the following space.

APPENDIX E. PROPOSERS REFERENCE FORM

Work accomplished by firm which best illustrates current qualifications relevant to this project:

1. Job Description: Riverside Transit Agency - Annual Financial Audit, Single Audit Act, SCO Reporting, NTD Agreed Upon Procedures, TDA Compliance
Contract Amount: \$80,000
Time to Complete Job: 400 hours
Owner and Location: 1825 Third Street, Riverside, CA 92507
Contact Name and Telephone No.: Craig Fajnor/(951) 565-5240

2. Job Description: Kern Council of Governments - Annual Financial Audit, Single Audit Act, Transit, Streets and Roads, TDA Compliance
Contract Amount: \$159,705
Time to Complete Job: 2,000 hours
Owner and Location: 1401 19th Street, Bakersfield, CA 93301
Contact Name and Telephone No.: Greg Palomo/(661) 861-2191

3. Job Description: San Joaquin Council of Governments - Annual Financial Audit, Measure K and TDA Compliance, Single Audit, Measure K MOE, LTF, STA and RTIF Funds
Contract Amount: \$107,030
Time to Complete Job: 1,400 hours
Owner and Location: 555 E. Weber Ave., Stockton, CA 95202
Contact Name and Telephone No.: Gracie Orosco/(209) 235-0454

4. Job Description: Santa Cruz Metropolitan Transit District - Annual Financial Audit and TDA Compliance
Contract Amount: \$40,000
Time to Complete Job: 350 hours
Owner and Location: 110 Vernon Street, Santa Cruz, CA 95060
Contact Name and Telephone No.: Debbie Kinslow/(831) 426-6080

APPENDIX F. PROPOSER'S DESIGNATED CONTACTS LIST

Proposers are required to indicate in the space provided below the designated contact individual's name:

Antonio Onorato, Director of Administration, Finance and Policy
Napa Valley Transportation Authority (NVTA)
625 Burnell Street
Napa, CA 94559
Phone: (707) 259-8779
Fax: (707) 259-8638
Email: aonorato@nvta.ca.gov

CONTRACTOR

Name/Title: Ryan L. Nielsen, CPA/Partner
Company: Brown Armstrong Accountancy Corporation
Street: 4200 Truxtun Avenue, Suite 300
City, State, Zip: Bakersfield, CA 93309
Phone: (661) 324-4971
Fax: (661) 324-4997
Email: rnielsen@bacpas.com

Name/Title: Melissa L. Cabezzas, CPA/Manager
Company: Brown Armstrong Accountancy Corporation
Street: 23272 Mill Creek Drive, Suite 255
City, State, Zip: Laguna Hills, CA 92653
Phone: (949) 652-5422
Fax: (661) 324-4997
Email: mcabezzas@bacpas.com

APPENDIX G. CALTRANS DBE/DBE REQUIREMENTS

NVTA has established an overall Disadvantage Business Enterprise goal of 2.2%.

OR

NVTA has not established a DBE Goal for this Agreement' however, Contractor is encouraged to obtain DBE participation for this Agreement

APPENDICES

Attachment I-2 DBE Information – Good Faith Efforts

Federal-aid Project No. 2018-01

Bid Opening Date 8/29/18

NVTA established a Disadvantaged Business Enterprise (DBE) goal of _____% for this project. The information provided herein shows that a good faith effort was made.

Lowest, second lowest and third lowest bidders shall submit the following information to document adequate good faith efforts. Bidders should submit the following information even if the "Local Agency Bidder –DBE Commitment" form indicates that the bidder has met the goal. This will protect the bidder's eligibility for award of the contract if the administering agency determines that the bidder failed to meet the goal for various reasons, e.g., a Proposer was not certified at bid opening, or the bidder made a mathematical error.

Submittal of only the "Local Agency Bidder –DBE Commitment" form may not provide sufficient documentation to demonstrate that adequate good faith efforts were made.

The following items are listed in the Section entitled "Submission of DBE Commitment" of the Special Provisions:

- A. The names and dates of each publication in which a request for DBE participation for this project was placed by the bidder (please attach copies of advertisements or proofs of publication):

Publications	Dates of Advertisement
None	

- B. The names and dates of written notices sent to certified DBEs soliciting bids for this project and the dates and methods used for following up initial solicitations to determine with certainty whether the DBEs were interested (please attach copies of solicitations, telephone records, fax confirmations, etc.):

Names of DBEs Solicited	Date of Initial Solicitation	Follow Up Methods and Dates
None		

- C. The items of work which the bidder made available to DBE Proposers, including, where appropriate, any breaking down of the contract work items (including those items normally performed by the bidder with its own forces) into economically feasible units to facilitate DBE participation. It is the bidder's responsibility to demonstrate that sufficient work to facilitate DBE participation was made available to DBE Proposers.

Items of Work	Bidder Normally Performs Item (Y/N)	Breakdown of Items	Amount(\$)	Percentage Of Contract
None				

APPENDICES

- D. The names, addresses and phone numbers of rejected DBE Proposers, the reasons for the bidder's rejection of the DBEs, the Proposers selected for that work (please attach copies of quotes from the Proposers involved), and the price difference for each DBE if the selected Proposer is not a DBE:

Names, addresses and phone numbers of rejected DBEs and the reasons for the bidder's rejection of the DBEs:

None

Names, addresses and phone numbers of Proposers selected for the work above:

None

- E. Efforts made to assist interested DBEs in obtaining bonding, lines of credit or insurance, and any technical assistance or information related to the plans, specifications and requirements for the work which was provided to DBEs:

None

- F. Efforts made to assist interested DBEs in obtaining necessary equipment, supplies, materials, or related assistance or services, excluding supplies and equipment the DBE subcontractor purchases or leases from the prime CONTRACTOR or its affiliate:

None

- G. The names of agencies, organizations or groups contacted to provide assistance in contacting, recruiting and using DBE Proposers (please attach copies of requests to agencies and any responses received, i.e., lists, Internet page download, etc.):

Name of Agency/Organization	Method/Date of Contact	Results
None		

- H. Any additional data to support a demonstration of good faith efforts (use additional sheets if necessary):

None

NOTE: USE ADDITIONAL SHEETS OF PAPER IF NECESSARY.

ATTACHMENTS
ATTACHMENT A.

RESUMES AND CONTINUING PROFESSIONAL EDUCATION (CPE)

Ryan L. Nielsen, CPA
Engagement Partner



Ryan Nielsen is a principal with over fifteen (15) years of experience in governmental accounting. He began his career here in Bakersfield at Brown Armstrong while working on his accounting degree from CSUB. Since graduating with high honors in 2003, Ryan has grown within the firm serving a diverse client base. His expertise ranges from large public transit and transportation planning agencies to family owned agriculture and oil and gas producers. He also has gained great experience in large publicly traded companies.

Ryan was named the firm's Audit Service Line leader in 2013. Since then, Ryan has ensured that we have the highest level of audit and attest services for our transit clients. He is actively involved in a number of professional organizations such as California Transit Agency, the American Institute of California Public Accountants, and the California Society of Certified Public Accountants.

Education

California State University,
Bakersfield, 2003

Graduated Magna Cum Laude

B.S., Business and Public
Administration with a
Concentration in Accounting

Roles and Responsibilities

- Overall responsibility for the audit and delivery of client service.
- Approves the overall audit risk assessment and audit procedures.
- Communicates with executive management, and members of NVTa, regarding audit planning, fieldwork and reporting.
- Available throughout the year to ensure proactive issue identification and service delivery.

Clients Served

*Only chosen clients are listed

Transit

Fresno County Council of Governments
Fresno County Transportation Authority
Golden Empire Transit
Kern Council of Governments
Kern County TDA Fund Recipients
Napa Valley Transportation Authority
Riverside Transit Agency
San Joaquin Council of Governments
San Joaquin County TDA Fund Recipients
San Joaquin Regional Transit District
Santa Cruz Metropolitan Transit District
Solano County Transit

Jian Ou-Yang, CPA
Technical Review Partner



Jian Ou-Yang, will be the Technical Review Partner for this engagement. He has over fifteen (15) years of experience in auditing governmental entities and brings expertise in many areas. His expertise ranges from transportation planning agencies to large counties, cities, special districts, transit districts and nonprofit organizations.

Not only does he have experience in the audit process, but he will be an integral member of the team when it comes to keeping standards up to date. He is actively involved in a number of professional organizations such as the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, and the California Municipal Finance Officers Association.

Roles and Responsibilities

- Responsible for assisting the Engagement Partner in performing the audit risk assessment and design audit procedures
- Assists in audit documentation review in significant areas
- Reviews financial statements to ensure they are in conformance with GAAP and GFOA requirements
- Advises the audit team regarding technical matters and provides concurring approval of financial statements and audit reports

Clients Served

*Only chosen clients are listed

Transit Agencies

Antelope Valley Transit Authority
 Central Costa County Transit Authority
 North County Transit District
 San Joaquin County Council of Governments
 San Joaquin Regional Transit District

Special Districts

Napa Sanitation District
 Napa County Flood Protection and Watershed Improvement Authority
 Napa County Regional Park and Open Space District
 San Joaquin Area Flood Control Agency
 Santa Cruz Sanitation District

Education

Cal Poly San Luis Obispo, 2002

Bachelor of Science in Economics
 Concentration in Accounting

Melissa L. Cabezzas, CPA
Engagement Manager



Education

California State University,
 Bakersfield, 2008

Bachelors of Science Degree
 in Business Administration,
 Concentration in Accounting



Clients Served

*Only selected clients are listed

Counties

County of Kern
 County of Merced
 County of San Joaquin
 County of Santa Barbara
 County of Stanislaus
 County of Tulare

Cities

City of Bakersfield
 City of Burlingame
 City of Delano
 City of Seaside
 City of Tulare

Special Districts

Bear Mountain Recreation & Park District
 Kern-Tulare Water District
 Los Osos Community Services District
 Minter Field Airport District

Rosamond Community Services District
 San Joaquin Area Flood Control District

Transit

Golden Empire Transit District
 Kern Council of Governments
 Napa Valley Transportation Authority
 Riverside Transit Agency
 Solano County Transit
 San Joaquin Council of Governments
 Santa Cruz Metropolitan Transit District

Pension Plans

KBA Engineering 401(k)
 Kern Schools Federal Credit Union 401(k)
 Physicians Automated Lab 401(k)
 San Luis Obispo County Pension Trust
 San Joaquin Refining 401(k)

Melissa is the Engagement Manager of the project. She has more than ten (10) years of governmental auditing experience. She has been with the firm since January of 2007 and her primary business focus is governmental entities audit and accounting. Her audit specialties include transit districts, special districts, counties, and cities.

Melissa will be highly involved in the field work and a face to face presence for Brown Armstrong. She and the engagement senior will be easily accessible for NVTa at all times. Her ability to manage an audit has become invaluable for Brown Armstrong. She is actively involved in a number of professional organizations such as the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Roles and Responsibilities

- Reports to the Partners regarding audit and technical matters.
- Assists in the coordination of planning, fieldwork, and reporting matters.
- Reviews audit documentation for significant audit areas.
- Is in constant communication with executive management, and members of NVTa regarding audit planning, fieldwork, and reporting.

Rudy Valdivia
Engagement Supervisor



Education

California State University of Long Beach, 2015
Bachelors of Science Degree in Accounting

Clients Served

*Only selected clients are listed

Transit

Riverside Transit Agency
Napa Valley Transportation Authority
Solano county Transit
Golden Empire Transit District

Retirements

Los Angeles City Employees Retirement System
San Diego County Employees Retirement Association

Cities

City of Tulare
City of Ripon - TDA
City of Manteca - TDA
City of Lathrop - TDA
City of Escalon - TDA

Counties

County of Fresno
County of Stanislaus

Pension Plans

Kern Schools Federal Credit Union 401 (k) Pension and Trust

Rudy is an audit supervisor with over four (4) years of governmental auditing experience. He has shown excellent performance in leading fieldwork, compiling and preparing financial statements, performing tests and analytical reviews, as well as creating strong working relationships with clients. He has executed audits in the past with little issues and is great at maximizing efficiency while performing audit work.

Roles and Responsibilities

- Leading fieldwork audit team
- Reviews, analyzes, and documents client internal controls.
- Completes complex audit procedures.
- Researches and performs tests and analytical reviews on issues under direction of the Engagement Manager.
- Reviews financial statements and workpapers before sending the drafts to Engagement Manager and Partners for further review.

Continuing Professional Education of Employees

Our employee's growth is important to us. We don't just recruit great talent, we foster it. Brown Armstrong is committed to go above and beyond compliance with auditing standards generally accepted in the United States of America. We ensure that all of our professional staff meets continuing professional education (CPE) requirements.

Ryan L. Nielsen, CPA

Accounting Industry Update, 2018
Ethical Responsibilities for CPAs, 2018
What Every CPA Should Know About Fraud, 2018
Common Financial Statement Deficiencies, The Financial Reporting Model Project, and GASB Agenda, 2017
GASB 74/75 – OPEB and GASB Update, 2017
GAAP Update - Practical Approach to Prevention and Detection, 2017
Single Audits: A Case Study Approach, 2017
Audits of 401(k) Plans, 2017
Single Audit Update, Internal Control Challenges, and Fraud, 2016
GASB Update and Common Accounting and Financial Reporting Issues, 2016
Ethical and Legal Standards for CPAs, 2016
Public Company Update: SEC, PCAOB, and Other Developments, 2016
Spidell's 2015/16 Federal and California Tax Fall Update Seminar, 2016

Jian Ou-Yang, CPA

Accounting Industry Update, 2018
Ethical Responsibilities for CPAs, 2018
What Every CPA Should Know About Fraud, 2018
Managing Your Audit Using ALC (QAS) (GRC 101 V4 CPE), 2017
2017 OMB Compliance Supplement and Single Audit Update, 2017
Common Financial Statement Deficiencies, The Financial Reporting Model Project, and GASB Agenda, 2017
GASB 74/75 – OPEB and GASB Update, 2017
Annual Conference of the State Association of County Auditors, 2017
Ethics Training for State Officials, 2017
GASB Pension Standards Overview, 2017
GASB 75 OPEB Implementation: Accounting and Auditing Considerations, 2017
GAAP Update, 2017
GAAP Update - Practical Approach to Prevention and Detection, 2017
Single Audits: A Case Study Approach, 2017
Accountancy Laws, Ethics, Taxes and Financial Reporting Review, 2017
GASB Update and Common Accounting and Financial Reporting Issues, 2016
Single Audit Update, Internal Control Challenges, and Fraud, 2016

Melissa L. Cabezzas, CPA

Avoiding Problems in Conducting Single Audits, 2018
Governmental Accounting and Auditing Update, 2018
Accounting Industry Update, 2018
Ethical Responsibilities for CPAs, 2018
What Every CPA Should Know About Fraud, 2018
Common Financial Statement Deficiencies, The Financial Reporting Model Project, and GASB Agenda, 2017
GASB 74/75 – OPEB and GASB Update, 2017
ASU 2015-12 Practical EBP Implementation Issues, 2017
Fraud - Practical Approaches to Prevention and Detection, 2017
GAAP, 2017
GAAP Update and Fraud - Practical Approach to Prevention and Detection, 2017
Single Audits: A Case Study Approach, 2017
The New Data Collection Form and FAC Update, 2016
GASB Update and Common Accounting & Financial Reporting Issues, 2016
Single Audit Update, Internal Control Challenges, and Fraud, 2016
Employee Benefit Plans Annual Audit Conference, 2016
Ethical and Legal Standards for CPAs, 2016
Public Company Update: SEC, PCAOB, and Other Developments, 2016

Rudy Valdivia
Joint Interest Accounting Stories from the Trenches, 2018
Avoiding Problems in Conducting Single Audits, 2018
Governmental Accounting and Auditing Update, 2018
Accounting Industry Update, 2018
Ethical Responsibilities for CPAs, 2018
What Every CPA Should Know About Fraud, 2018
Tax Update, 2017
2017 Audit Staff Training, 2017
Spidell's 2017/18 Federal and California Fall Tax Update Seminar, 2017
Common Financial Statement Deficiencies, The Financial Reporting Model Project, and GASB Agenda, 2017
GASB 74/75-OPEB and GASB Update, 2017
GAAP Update and Fraud - Practical Approach to Prevention and Detection, 2017
Single Audits: A Case Study Approach, 2017

ATTACHMENT B.**EXTERNAL QUALITY CONTROL REVIEW REPORT**

System Review Report

To the Shareholders of
Brown Armstrong Accountancy Corporation
and the National Peer Review Committee of the AICPA

We have reviewed the system of quality control for the accounting and auditing practice of Brown Armstrong Accountancy Corporation (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based upon our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Brown Armstrong Accountancy Corporation applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended October 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Brown Armstrong Accountancy Corporation has received a peer review rating of *pass*.

Weaver and Tidwell, LLP
WEAVER AND TIDWELL, L.L.P.

Dallas, Texas
January 29, 2016

AN INDEPENDENT MEMBER OF
BANKER HILL INTERNATIONAL

WEAVER AND TIDWELL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

10220 MERM DRIVE, SUITE 1400, DALLAS, TX 75251
P: 972.490.1970 F: 972.702.8321

ATTACHMENT C.

SUMMARY OF AUDIT EXPERIENCE

CITIES	RETIREMENT PLANS	SPECIAL DISTRICTS
City of Bakersfield City of Baldwin Park City of Burlingame City of Delano City of Fresno City of Lindsay City of Modesto City of Pasadena City of Santa Barbara City of Seaside City of Tulare City of Visalia	Contra Costa County Employees' Retirement Association Fresno City Employees' Retirement System Fresno County Employees' Retirement Association Imperial County Employees' Retirement System Kern County Employees' Retirement Association Los Angeles Fire and Police Pension System Los Angeles City Employees' Retirement System Los Angeles County Employees' Retirement Association Marin County Employees' Retirement Association Merced County Employees' Retirement Association Orange County Employees' Retirement System San Diego City Employees' Retirement System San Diego County Employees' Retirement Association San Joaquin County Employees' Retirement Association San Mateo County Employees' Retirement Association Sonoma County Employees' Retirement Association Tulare County Employees' Retirement Association Ventura County Employees' Retirement Association San Francisco Bay Area Rapid Transit District Money Purchase Plan and Deferred Compensation Plan San Luis Obispo County Employees' Pension Trust Pasadena Fire & Police Retirement System Santa Barbara County Employees' Retirement System Fresno Metropolitan Flood Control District Pension Plan and Trust Sacramento County Employees' Retirement System	Bear Mountain Recreation and Park District Delano Mosquito Abatement District Fresno Irrigation District Fresno Metropolitan Flood Control District Kern Tulare Water District Kern Water Bank Authority Kings County Economic Development Corporation Mojave Public Utility District Mother Lode Job Training Agency Riverside County Habitat Conservation Agency Pasadena Center Operating Company Pixley Public Utility District Port Hueneme Water Agency Rosamond Community Services District Rose Bowl Operating Company San Joaquin Area Flood Control Agency San Joaquin Valley Air Pollution Control District Stanislaus County Community Services Agency
TRANSIT DISTRICTS	SCHOOL DISTRICTS	COUNTIES
Central Contra Costa Transit Authority Golden Empire Transit District Kern Council of Governments Napa Valley Transportation Authority Riverside Transit Agency San Joaquin Council of Governments Santa Cruz Metropolitan Transit District Solano County Transit Stanislaus Council of Governments Tulare County Association of Governments	Bakersfield City School District Castaic Union School District Delano Union School District Kern County Superintendent of Schools Richgrove Elementary School District Saugus Union School District Taft Union High School District Tehachapi Unified School District Visalia Unified School District	County of Fresno County of Kern County of Kings County of Merced County of Riverside County of San Joaquin County of San Luis Obispo County of Santa Barbara County of Santa Cruz County of Stanislaus County of Tulare County of Napa
NON-PROFITS		HEALTH CARE
Bakersfield ARC Community Action Partnership of Kern Community Action Partnership of San Luis Obispo Community Action Partnership of Madera County Goodwill Industries of South Central California Kern County Bar Association Kern County Library Foundation Missionary Church Western Regional Pasadena Chamber of Commerce Pasadena Community Access Corporation Tranquil Waters Guidance Center Valley Consortium for Medical Education Women's Center – High Desert Pathway Family Services, Bakersfield Homeless Center Alliance Against Family Services Homes of Hope New Start Youth Facility		Kern Health Systems Kern Medical Liberty Health Advantage Heritage Provider Network Heritage California Medical Group Heritage New York Medical Group Southwest Health Care District West Side Health Care District Riverside County Health System - Medical Center San Joaquin County General Hospital Stanislaus County Health Services Agency

ATTACHMENTS

ATTACHMENT E.

COST PROPOSAL

Please submit a cost proposal worksheet for each year of the contract period. The cost proposal must include all costs incurred by CONTRACTOR in providing the services contemplated under this Agreement.

Napa Valley Transportation Authority

The cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses. NVTA will not be responsible for expenses incurred in preparing and submitting the technical proposal or the cost bid. Such costs should not be included in the proposal.

Fiscal Year Ended June 30, 2019 and 2018

NVTA Financial **and** Single Audit \$39,980

Fiscal Year Ended June 30, 2020 and 2019

NVTA Financial **and** Single Audit \$41,179

Fiscal Year Ended June 30, 2021 and 2020

NVTA Financial **and** Single Audit \$42,415

Fiscal Year Ended June 30, 2022 and 2021

NVTA Financial **and** Single Audit \$43,687

Fiscal Year Ended June 30, 2023 and 2022

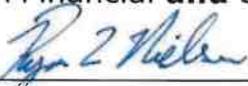
NVTA Financial **and** Single Audit \$44,998

Fiscal Year Ended June 30, 2024 and 2023

NVTA Financial **and** Single Audit \$46,348

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA Financial **and** Single Audits \$258,607



Signature of individual authorized to submit proposal on behalf of Proposer

Ryan L. Nielsen, CPA/Partner

Name and Title

Napa Valley Transportation Authority- Tax Agency

Financial Audit

Fiscal Year Ended June 30, 2019

NVTA-TA Financial Audit \$5,460

Fiscal Year Ended June 30, 2020 and 2019

NVTA-TA Financial Audit \$5,624

Fiscal Year Ended June 30, 2021 and 2020

NVTA-TA Financial Audit \$5,793

Fiscal Year Ended June 30, 2022 and 2021

NVTA-TA Financial Audit \$5,966

Fiscal Year Ended June 30, 2023 and 2022

NVTA-TA Financial Audit \$6,145

Fiscal Year Ended June 30, 2024 and 2023

NVTA-TA Financial Audit \$6,330

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA-TA Financial Audits \$35,318



Signature of individual authorized to submit proposal on behalf of Proposer

Ryan L. Nielsen, CPA/Partner

Name and Title

**Napa Valley Transportation Authority- Tax Agency
Compliance Audit**

Compliance Audit of Entities

Entity	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
County of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Town of Yountville	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of St. Helena	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
NVTA	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
NVTA-TA	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100

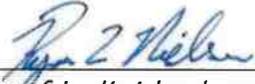
*Proposed cost is on "per entity" basis. Audits to be determined by the IOYC annually.

**Napa Valley Transportation Authority- Tax Agency
Performance Audit**

Performance Audit of Programs

Major Programs	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
County of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Town of Yountville	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of St. Helena	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Minor Programs	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Per Project	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
To Be Determined	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100

*Proposed cost is a "per entity" basis. Scope to be determined by the IOTC annually.



Signature of individual authorized to submit proposal on behalf of Proposer

Ryan L. Nielsen, CPA/Partner
Name and Title

Description of fees

Our cost estimates were developed under the following assumptions and understandings and based on our prior experience with the NVTA:

- Audit services required as stated in the request for proposal (RFP).
- Period of performance as stated in the RFP.
- Assistance available, in addition to that mentioned in the RFP, will also include normal clerical assistance from NVTA employees such as typing of confirmations, pulling of and photocopying of documents.
- The Finance Manager and/or their designee will be available to prepare statements and schedules for the auditor. These include but are not limited to:
 - Working trial balances for all funds
 - Balance sheets for all fund types
 - Statements of revenues, expenditures and changes in fund/net assets/fund balances for all applicable fund types
 - Notes to the financial statements
 - A schedule of expenditures of federal awards
 - Confirmation requests
 - Lead sheets, reconciliation, and other schedules as determined by further consultation
- NVTA will prepare drafts of the managements' discussion and analysis, financial statements, individual fund financial statements, schedule of expenditures of federal awards and related notes, and supplementary information schedules.
- Unless otherwise directed by NVTA, the auditor shall prepare the supporting schedules for the Transportation Development Act audit.
- Drafts of all independent audit reports and opinion shall be prepared by the auditor.
- The printing of the Annual Financial Report will be the responsibility of NVTA.
- The printing of all other reports will be the responsibility of the auditor.



REQUEST FOR PROPOSALS (2018-01)
 To provide
PROFESSIONAL AUDIT SERVICES
 FOR THE
NAPA VALLEY TRANSPORTATION AUTHORITY AND THE
NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

Dear Proposers:

The Napa Valley Transportation Authority (NVTA) is issuing a Request for Proposals (RFP) for PROFESSIONAL AUDIT SERVICES for the Napa Valley Transportation Authority (NVTA) and the Napa Valley Transportation Authority - Tax Agency (NVTA-TA). NVTA invites qualified entities or individuals that possess qualifications, experience and knowledge to submit a proposal.

Any contract to be awarded as a result of this RFP will be awarded without discrimination based on race, color, religion, sex, sexual orientation, race, religious creed, color, national origin, ancestry, denial of family and medical care leave, medical condition (cancer/genetic characteristics) physical handicap, disability (mental or physical) including HIV and AIDS, denial of pregnancy disability leave or reasonable accommodation, marital status, age (40 and above).

To obtain a full copy of the RFP, please contact the NVTA administrative office at (707) 259-8780 or download the document in PDF format from our website www.nvta.ca.gov. All inquiries pertaining to this RFP should be emailed to Renée Y. Kulick, Senior Administrative Technician, at the following email address: rkulick@nvta.ca.gov. Response to all questions submitted will be answered in accordance with the Procurement Schedule for this RFP.

Proposals must be received no later than 2:00 PM (local), on Wednesday – August 29, 2018. Late proposals may not be considered.

Proposals will be accepted either by hand delivery or by mail addressed as follows:

Kate Miller
 Executive Director
 Napa Valley Transportation Authority
 625 Burnell Street.
 Napa, CA 94559
RFP No. 2018-01

All correspondence and transmittals should be complete, sealed, and clearly marked as “**Proposal Submittal RFP # 2018-01**” and should indicate the date and time of RFP closing. The Proposer shall submit one (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flashdrive) (five (5) in total).

We look forward to receiving your proposal.

Sincerely,

Kate Miller, Executive Director
 Napa Valley Transportation Authority

REQUEST FOR PROPOSALS

To provide

PROFESSIONAL AUDIT SERVICES

FOR THE

**NAPA VALLEY TRANSPORTATION AUTHORITY
AND THE
NAPA VALLEY TRANSPORTATION AUTHORITY - TAX AGENCY**

RFP No. 2018-01

Issued by:



on

Monday, July 30, 2018

RESPONSES DUE:

Wednesday, August 29, 2018

at the

Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

Release of RFP authorized by:

A handwritten signature in blue ink, appearing to read 'Kate Miller', is written over a horizontal line.

Kate Miller, NVRTA Executive Director

7/30/18

Date

PROCUREMENT SCHEDULE

KEY RFP DATES

Issue Date	JULY 30, 2018
Pre-proposal Conference	Not scheduled
Deadline for Submitting Written Questions	AUGUST 8, 2018 – 2:00 PM
Answers to Written Questions Posted	AUGUST 10, 2018
Deadline for Proposal Submittal	AUGUST 29, 2018 – 2:00 PM
Interviews (tentative)	Not scheduled
Final Selection (<i>tentative</i>)	Week of October 1, 2018
Award Contract (<i>tentative</i>)	October 17, 2018

Request for Proposal

RFP No. 2018-01

PROFESSIONAL AUDIT SERVICES FOR THE NAPA VALLEY TRANSPORTATION AUTHORITY AND THE NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY

SECTION 1 – INTRODUCTION

Napa Valley Transportation Authority

The Napa Valley Transportation Authority (herein referred as “NVTA” or “Agency” or “Vine Transit”) is requesting proposals from qualified certified public accounting firms to conduct the annual independent audit of the Agency’s financial statements and prepare related reports for the fiscal years ending June 30, 2019, 2020, 2021, 2022, 2023, and 2024, to include consolidating statements of financial position and activities. . These audits are to be performed in accordance with accounting principles generally accepted in the United States, generally accepted auditing standards and Uniform Guidance (formerly, the U.S. Office of Management and Budget (OMB) Circular A-133). The firm selected may also be asked to examine other reports or perform other services as required. The scope and compensation for any such request would be negotiated between NVTA and the Auditor. See Scope of Work (ATTACHMENT A) for additional tasks.

The NVTA is a joint powers authority (JPA) established in June of 1998 with members including the cities of American Canyon, Calistoga, Napa, St. Helena, Town of Yountville, and the County of Napa. The work activities of NVTA are defined by the joint powers agreement and overseen by the Board of Directors made up of elected officials from the

respective member agencies, and an ex-officio member from the Paratransit Coordinating Council (PCC). NVTA serves as the Congestion Management Agency (CMA) for Napa County and is responsible for countywide transportation planning and programming of State and Federal funding for transportation projects within the county. NVTA is the lead agency on several major transportation improvement projects throughout the county.

NVTA serves as the countywide transportation planning body for the incorporated and unincorporated areas within Napa County and is responsible for programming State and Federal funding for transportation projects within the county. NVTA is charged with coordinating short and long term planning and funding for the highways, streets and roads, transit and paratransit, bicycle and pedestrian improvements located within the county.

Napa Valley Transportation Authority- Tax Agency

The Napa Valley Transportation Authority - Tax Agency (NVTA-TA) is the local transportation sales tax authority. NVTA-TA is responsible for the oversight and administration of Napa Countywide Maintenance Act, commonly known as Measure T, the 25-year, ½% sales tax for street and road improvements approved by the voters on November 6, 2012. Measure T becomes effective on July 1, 2018. The incumbent will be tasked to perform the consolidating statements of financial position and activities, and provide additional management services as requested by NVTA that will include compliance audit(s) of member agencies, and performance audit(s) of specific programs as requested by the Independent Tax Payer Oversight Committee (ITOC); an appointed body that advises the NVTA-TA Board on Measure T issues. The financial statements related reports will be for the fiscal years ending June 30, 2019, 2020, 2021, 2022, 2023, and 2024.

The firm selected may also be asked to examine other reports or perform other services as required. The scope and compensation for any such request would be negotiated between NVTA and the Auditor.

SECTION 2 - INSTRUCTIONS TO PROPOSERS

A. Pre-Proposal Conference. A pre-proposal conference is not scheduled for this procurement. All questions should be sent to Renée Y. Kulick, Senior Administrative Technician, at rkulick@nvta.ca.gov, in accordance with the Procurement Schedule.

B. Examination of Proposal Documents. By submitting a proposal, the Proposer represents that it has thoroughly examined and become familiar with the work required under this RFP, and that it is capable of performing the work identified in ATTACHMENT A, Scope of Work.

C. Addenda/Clarifications. Explanations or clarifications desired by respondents regarding the meaning or interpretation of the RFP in writing.

All inquiries pertaining to this RFP should be emailed to Renée Y. Kulick, Administrative Technician, at the following email address: rkulick@nvta.ca.gov. Questions submitted after the deadline established in the Procurement schedule will not be answered.

D. Submission of Proposals. Listed below are all documents that are required to be submitted as part of a response to this request for proposal. Write "yes" on the blank space if you have included those items for submittal of your RFP.

- _____ Cost Proposal - ATTACHMENT B
- _____ Cost Proposal Worksheet - ATTACHMENT B
- _____ General Information Form - ATTACHMENT C
- _____ Proposer's - Reference Form - ATTACHMENT F
- _____ Proposer's Designated Contact List - ATTACHMENT G
- _____ Receipt of Addenda Form (if issued)
- _____ Technical Information Relative to RFP
- _____ Agreement to insurance requirements as outlined in ATTACHMENT D
- _____ Disclosure of Governmental Positions (ATTACHMENT H)
- _____ Disqualification Questionnaire (ATTACHMENT H)

All proposal submittals shall be transmitted with a cover letter. The person authorized by the Proposer/team to negotiate a contract with NVTA shall sign the cover letter and the letter shall include the name, title, address, email address and the telephone number of the individual to whom correspondence and other contacts should be directed during the Proposer selection process. Address the cover letter as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

The Proposer shall submit one (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flash drive/CD) (five (5) in total) of the proposal in a sealed envelope, addressed as noted above, bearing the Proposer's name and address, and clearly marked as follows:

"Proposal Submittal - NVTA RFP No. 2018-01"

Proposals must be received in accordance with the Procurement Schedule. *Late proposals will not be considered.*

A Proposer may object to a provision of the RFP on the grounds that it is biased, unduly restrictive or arbitrary or to the selection of a particular Proposer on the grounds that NVTA procedures, the provisions of the RFP or applicable provisions of federal, state or local law have been violated or inaccurately or inappropriately applied by submitting to the Procurement Officer a written explanation of the basis for the protest:

1. Any protest alleging improprieties in a solicitation process or in solicitation documents must be filed in accordance with the time lines established by the NVTA Procurement Policy prior to the scheduled bid opening or deadline for submittal or proposals, as appropriate, in order to be considered by NVTA. Any protest based on such grounds not timely filed will not be considered by NVTA.
2. Any protests regarding the evaluation of bids or proposals by NVTA, or improprieties involving the approval or award or proposed approval or award of a contract must be filed with NVTA in accordance with the timelines established by the NVTA Procurement Policy after the NVTA's written notice of its decision or intended decision to award a contract. Any protest filed after such date which raises issues regarding the bid proposal evaluation, or the contract approval or award will not be considered by NVTA.

All documents submitted as part of the proposal will be deemed confidential during the evaluation process. After the award of a contract, any material submitted by a Proposer in response to this RFP is subject to public inspection under the California Public Records Act (Government Code Sections 6250 et seq.) unless exempt by law. The Proposer must identify in writing all copyrighted material, trade secrets, or other proprietary information that it claims is exempt from disclosure.

E. Withdrawal of Proposal Submittal. A Proposer may withdraw its proposal at any time before the expiration of the time for submission of proposal submittals as provided in this RFP by delivering to the Procurement Officer a written request for withdrawal signed by, or on behalf of, the Proposer.

F. Rights of NVTA. This RFP does not commit NVTA to enter into a contract, nor does it obligate NVTA to pay for any costs incurred in preparation and submission of the proposal or in anticipation of a contract.

NVTA may investigate the qualifications of any Proposer under consideration, require confirmation of information furnished by the Proposer, and require additional evidence or qualifications to perform the Services described in this RFP.

NVTA, in its sole discretion, reserves the right to:

1. Reject any or all proposal submittals.
2. Issue one (1) or more subsequent RFPs.
3. Postpone opening for its own convenience.
4. Remedy technical errors in the RFP process.
5. Approve or disapprove the use of particular sub Proposers.
6. Negotiate with any, all, or none of the Proposers responding to this RFP.
7. Award a contract to one or more Proposers.
8. Waive informalities and irregularities in any proposal.

G. Contract Type. Proposers shall be prepared to accept the terms and conditions of NVTA's standard form contract included as ATTACHMENT D (NVTA Sample Professional Service Agreement (PSA) or Master Professional Services Agreement (MPSA)) hereto. If a Proposer desires to take exception to the Agreement, the Proposer shall provide the following information as a section of the proposal identified as "Exceptions to the Agreement":

1. Proposer shall clearly identify each proposed change to the Agreement, including all relevant Exhibits and Attachments.
2. Proposer shall furnish the reasons therefore as well as specific recommendations for alternative language.

The above factors will be taken into account during contract negotiations. Substantial exceptions to the Agreement may be determined by the Agency, at its sole discretion, to be unacceptable and the Agency will proceed with negotiations with the next highest ranked Proposer. See SECTION 8 - AWARD.

SECTION 3 - FORMAT AND CONTENT OF PROPOSAL

A. Format.

1. Technical Proposal. Technical Proposals shall be printed, bound and be: 1) as brief as possible, and 2) not include any irrelevant promotional material. One (1) original proposal, three (3) copies, and one (1) on digital media (USB/Flash drive/CD) in PDF format of your RFP submittal.

INSTRUCTIONS TO PROPOSERS.

The Technical Proposal shall not exceed a total of the equivalent of thirty (30) single sided pages. RFP submittals must consist of letter-sized (8.5" x 11") pages, with the exception of no more than three (3) tabloid-sized (11" x 17") pages. General Information Form, transmittal letter and resumes are excluded from the total page count. Resumes should be limited to no more than two (2) pages in length. Each tabloid-size page is considered one page for the total page count. Loose-leaf or binder-clipped RFP submittals will not be accepted. Font size shall be at least 12 point.

The nature and form of response of the Technical Proposal submittal is at the discretion of those responding, but shall include, at a minimum, the information listed in Section B below.

2. Cost Proposal. A Cost Proposal must be submitted.

This section shall include a full description of the Proposer's charges for carrying out the Scope of Work as described in this RFP. Charges should be structured so as to be clear

and concise and easily understood. Minimum charges, show up time, and travel time should be clearly specified.

B. Content. Proposal content, clarity, and completeness are factors which will be considered in evaluating each proposal received in order to determine suitability of each Proposer's capabilities. The entire length of the proposal document must be 30 pages or less and shall include:

1. TITLE PAGE
2. TRANSMITTAL LETTER
3. EXECUTIVE SUMMARY
4. PROPOSER BACKGROUND AND EXPERIENCE
5. QUALIFICATIONS OF PROPOSER
6. EXAMPLES OF PUBLIC SECTOR REPRESENTATION
7. STAFFING AND ORGANIZATION
8. COST PROPOSAL
9. EXCEPTIONS TO THE AGREEMENT
10. APPENDICES (not included in the 30 page limit)

1. TITLE PAGE. The title page should show the RFP title, the name of the Proposer, name of a contact person, a local address, telephone number and the date.

2. TRANSMITTAL LETTER. A transmittal letter signed by an official authorized to contractually bind the Proposer is required. The transmittal letter shall state that the proposal shall be valid for a 180-day period and should include the name, title, address, telephone number and email address of the individual to whom correspondence and other contacts should be directed during the Proposer selection process.

Address the cover letter as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

3. EXECUTIVE SUMMARY. This section should be limited to a brief narrative highlighting and summarizing the proposal. The summary should clearly convey that the Proposer understands the nature of the work and the general approach to be taken.

4. PROPOSER BACKGROUND AND EXPERIENCE.

a. General Information about the company:

(1) Company name;
(2) Location(s) and size of company; and
(3) Give a brief history of the company, including organizational chart. State whether the firm is local, regional, national, or international and how long the company has been in existence, as well as how long the company has provided the kinds of services requested in this RFP. Give the location of the office that would be responsible for servicing this project. Indicate how long this office has been in existence and the number of employees in this office.

b. To evaluate the Proposer's financial capacity the Proposer must submit a copy of the company's year-end audited financial statements for 2017 and 2016. If 2017 is not available, the firm may provide 2016 and 2015 statements. These documents will be held in the strictest confidence and not subject to Public Records Act requests. The financial statements will be shredded after the selection for award has been confirmed.

The company should submit three credit references and any other information that may be relevant as evidence of sufficient operating reserves and financial stability. Alternately submission of the two most recent completed tax returns may be submitted as acceptable documentation concerning the Proposer's financial capacity.

c. Provide a list of at least three current customers that have acquired and installed the same or similar products or services as those being proposed for NVTAs including contact name and phone number for each. References may or may not be contacted

d. Describe the company's experience providing similar certification services or experience working with this population in another capacity.

e. Identify staff experience in working with disabled persons and location of facility where certification process will be performed.

5. QUALIFICATIONS OF PROPOSER. The Proposer who is awarded the contract for this work will be required to comply with all applicable federal, state, regional and local requirements.

This section should include a brief description of the Proposer's qualifications and previous experience on similar or related engagements.

In addition, the selected Proposer will be required to provide the certification of eligibility that the Proposer and / or any of its principals/employees has not been debarred or suspended from providing services paid for by the federal government prior to award.

A successful Proposer will be required to meet weekly with NVTA staff, prepare required reports, report information regarding the completion of all tasks in the work program, submit required work products by the required delivery dates and maintain records, accounts and books as necessary.

6. EXAMPLES OF PUBLIC SECTOR REPRESENTATION. This part of the Proposal shall contain a description of matters where the Proposer performed work for a public entity in California. The Proposer shall relate how it perceives its role in carrying out the responsibilities required by this RFP. The Proposer shall also provide examples of challenges encountered while representing public a public entity and discuss its approach in handling some of the specific challenges and opportunities it foresees in representing and advising a public agency

7. STAFFING AND PROJECT ORGANIZATION. This section should identify key personnel who will be assigned to work with the NVTA and their experience.

List any present activities and job commitments and potential or real conflicts of interest.

8. COST PROPOSAL. Provide a cost proposal for services to be rendered to NVTA for performance of the scope of work Attached hereto.

9. EXCEPTIONS TO THE AGREEMENT. This section shall include any exceptions the Proposer has taken to ATTACHMENT D – NVTA Sample Professional Service Agreement (PSA) or Master Professional Services Agreement (MPSA).

10. APPENDICES. Under this section, Proposers shall provide all legal documents and compliance reports (including DBE, Lobbying, Disbarment, etc.), and other required forms shown in Section 2 D.

SECTION 4 - SCOPE OF SERVICES TO BE PROVIDED

The work to be performed under contract based on this RFP is described in the Scope of Work attached hereto as ATTACHMENT A and hereby incorporated herein.

A. Audit Firm or Audit Partner Rotation. NVTA has established a mandatory audit firm or partner rotation requirement of seven (7) years. The Executive Director may waive this requirement if another eligible partner or public accounting firm is not available to perform the audit.

SECTION 5 - REQUIRED QUALIFICATIONS

The NVTA seeks a motivated, skilled and enthusiastic professional team to be accountable and deliver innovative, high quality professional services. Proposers responding to this RFP will be expected to demonstrate that one or more team members have substantive practical experience and expertise in the following areas:

1. Minimum three (3) years recent experience in the areas discussed under the Scope of Work, (see ATTACHMENT A). Please provide brief resume showing work history and similar or relevant assignments completed by each proposed Proposer team member.
2. Proposer must be licensed by the State of California.
3. Proposer must not be the subject of disciplinary action by any State of California regulatory or licensing agency.

Please provide specific reference information on each of the areas listed above. The Proposer will work under the direction of the Executive Director and any assigned Program Manager.

SECTION 6 - EVALUATION AND QUALIFICATIONS

A. Evaluation Method. NVTA will review and evaluate all proposals deemed responsive to this request in accordance with NVTA's Procurement Policies and Procedures Manual. Each of the Proposers will be ranked based on the criteria listed in this section.

B. Final Selection Method. Following the analysis of the written proposals and possible follow up discussions, NVTA will enter into negotiations with the highest ranked Proposer(s). If negotiations with a Proposer are ultimately unsuccessful, or if the Proposer declines the work offered, then negotiations will proceed with the next highest ranked Proposer from the proposal list, and so forth. In the event of a tie, the lowest cost proposal will be awarded the contract.

C. Contract Negotiation. Upon conclusion of the interviews, if any, and best and final offer, if any, NVTA will enter into contract negotiations with the finalist(s). The final negotiated contract will be submitted to the NVTA Board for approval, if applicable.

D. Evaluation and Scoring Criteria. The product of the selection process will be to award a contract(s) with the top rank Proposer(s). The following criteria and point system will be used to evaluate the RFP:

1. **Technical experience** in performing work of a similar nature; experience working with persons with disabilities, transit properties or

other public agencies; technical experience of key personnel and client references **(30%)**.

2. **Reasonableness** of the total price and competitiveness of this amount with other offers received; adequacy of data in support of proposed budget and overall reasonableness in which costs are proposed **(20%)**.
3. **Demonstrated understanding of the program** requirements and potential problem areas; proposed approach, work plan, and quality assurance program **(50%)**.

After initial evaluation of the proposals, NVTA may, at its discretion, hold interviews with the top ranked Proposers. Each interview will be no more than 60-minutes, with the Proposer's presentation limited to not more than 20-minutes. Any areas of specific concern will be identified before the interview. NVTA reserves the right to award a contract based solely on written proposals and not conduct oral interviews.

SECTION 7 - AWARD

In accordance with NVTA's Procurement Policies and Procedures Manual, the NVTA will review and evaluate the proposal based on the criteria established above. The NVTA will enter into negotiations with the highest ranked Proposer(s). Again, NVTA reserves the right to award without interviews, based only upon the initial proposals. Each initial proposal should be submitted with the most favorable terms from both price and technical perspectives.

SECTION 8 - NON-DISCRIMINATION

Proposers shall not unlawfully discriminate, harass or allow harassment, against any employee or applicant for employment because of sex, sexual orientation, race, religious creed, color, national origin, ancestry, denial of family and medical care leave, medical condition (cancer/genetic characteristics) physical handicap, disability (mental or physical) including HIV and AIDS, denial of pregnancy disability leave or reasonable accommodation, marital status, age (40 and above), in the performance of NVTA contracts. Proposers and any subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment.

Proposers shall include the non-discrimination and compliance provisions of the above clause in all subcontracts to perform work under this contract.

SECTION 9 - LEVINE ACT

Proposers will be required to disclose on the record any contribution of more than \$250

which they have made to an NVTA Board Member within the twelve-month period preceding the submittal deadline of this RFP, and within the twelve-month period preceding any subsequent procurement based on this RFP. This applies to your company, any member of your team, any agents for you or other team members and to the major shareholders of any closed corporation, which is part of your team. If you have made a contribution which needs to be disclosed you must provide written notice of the date, amount and receipt of the contribution(s) to NVTA Executive Director. This information will need to be provided before the NVTA can approve any contract.

SECTION 10 - DISADVANTAGED BUSINESS ENTERPRISE

NVTA has adopted a Disadvantage Business Enterprise (DBE) Policy, pursuant to which the NVTA encourages all prime Proposers to utilize qualified DBE sub Proposers on NVTA projects, NVTA promotes the direct purchase of goods from qualified DBEs by utilizing DBE vendors when such vendors are available and the price of the goods sought is reasonable, and, for professional services contracts, NVTA seeks the utilization of qualified DBEs when such DBEs are available. All prime Proposers are required to report on DBE usage during the term of each contract. For instructions and forms, see ATTACHMENT I, I-1, I-2.

For purposes of NVTA's DBE Policy, a DBE shall be a "Disadvantage Business" within the meaning of 13 CFR Part 121 and California Government Code Section 14837. In the event that the NVTA's DBE Policy conflicts with any Federal, State or other funding source's programs, policies, regulations or requirements, NVTA shall make the DBE Policy consistent with said funding source's programs, policies, regulations and requirements to the extent permissible by law. NVTA's DBE Policy is neutral as to race, ethnicity, national origin, age, sex, religion, sexual orientation and other protected classes.

NVTA's overall DBE goal is 2.2%.

SECTION 11 - INDEMNIFICATION AND INSURANCE REQUIREMENTS

Insurance requirements for this project are set forth in ATTACHMENT D NVTA Sample Professional Service Agreement for Services, Section 7 – Insurance and Section 8 – Hold Harmless / Defense / Indemnification.

All inquiries pertaining to this RFP should be emailed to Renée Y. Kulick, Senior Administrative Technician, at the following email address rkulick@nvta.ca.gov in accordance with the procurement schedule. Responses to all questions submitted by the

question deadline that may have a material impact on the proposal will be posted on the NVTa website: www.nvta.ca.gov .

Late proposals will not be considered.

Proposals will be accepted either by hand delivery or by mail addressed as follows:

Kate Miller
Executive Director
Napa Valley Transportation Authority
625 Burnell Street
Napa, CA 94559

RFP No. 2018-01

Attachments follow.

ATTACHMENT A

SCOPE OF WORK

Napa Valley Transportation Authority (NVTA)

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. The latest audited financial statements are available at NVTA's website: <http://www.nvta.ca.gov/fiscal-audits-single-audits>.

The selected auditing firm will have demonstrated its ability to do the following:

1. Express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall communicate in a letter to management any reportable conditions found during the audit. A reportable condition is defined as a significant deficiency in the design or operation of the internal control structure that could adversely affect the organization's ability to record, process, summarize and report accurate financial data.
2. Perform a single audit as prescribed by Uniform Guidance (formerly OMB Circular A-133) in accordance with Government Audit Standards to determine whether NVTA has an internal control structure that provides reasonable assurance that:
 - a. NVTA is managing federal awards in compliance with applicable laws and regulations; and further that controls are in place that ensure compliance with the laws and regulations where the failure to comply could have a material impact on the financial statements; and
 - b. NVTA has complied with laws and regulations where the failure to comply may have a direct and material effect on its financial statement and on each major federal program.
3. Issue the consolidated financial statements, schedules and reports on internal controls and compliance with regulations required by OMB Uniform Guidance.
4. Prepare any required notes to the financial statements.
5. Submission of the independent auditor's position to the Federal Clearinghouse.
6. Prepare any other required documents or analysis in consultation required to complete the financial audit.

Napa Valley Transportation Authority- Tax Agency (NVTA-TA)

Measure T Financial, Compliance and Performance Audits – Napa Countywide Road Maintenance Act

NVTA is soliciting proposals from qualified certified public accounting firms to conduct the annual independent audit of the agency's financial transactions and to express an opinion of the fairness of the presentation of a financial audit that is fully compliant with all Governmental Accounting Standards Board (GASB) pronouncements for the fiscal years ending June 30, 2019 to 2024. Further, the auditor will perform a compliance and performance audit of programs pertaining to the Measure T ordinance passed by the voters in 2012 (see ATTACHMENT J).

The opinion expressed will be **separate** from the Napa Valley Transportation Authority's financial statements. The June 30, 2019 financial audit will be the first audit of the Tax Agency.

Financial Audit

The independent auditor shall review all financial records and funds of the Measure T Transportation Fund revenue and expenditures and prepare a financial statement and footnotes in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq., and the Napa Valley Transportation Authority Ordinance No. 2012-01 for distribution of Napa County Measure T Funds for road maintenance purposes, as well as other applicable laws and regulations.

The audit firm will express an opinion as to the fair presentation of the NVTA consolidated financial statements in accordance with generally accepted accounting principles; and to issue these statements. Further, the audit firm shall:

- Communicate in a letter to management any reportable conditions found during the audit.
- Issue the consolidated financial statements, schedules and reports on internal controls with the Measure T ordinance.
- Prepare any required notes to the financial statements.
- Prepare the State Controller's Annual Report.
- Prepare any other required documents or analysis in consultation with NVTA.

Compliance Audit

The purpose of the compliance engagement is to enable the auditor to express a conclusion on whether an entity has complied in all material respects, with the requirements of Measure T. At the discretion of the ITOC, the compliance audit review

will rotate the beneficiaries of the Measure T funds, whereby each entity is audited for compliance at least once every three years. Entities may be selected for audit more than once in the three-year cycle if deemed necessary by the ITOC. The auditor will have the experience and capability of providing expertise in a variety of service areas and determine if its organizational goals are being achieved.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;
- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;
- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible entity and to describe the responsible entity and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the compliance report date; and
- the name of the firm or the auditor.

Performance Audit

The purpose of the performance audit will examine and assess an agency's Measure T projects, programs, or operations. The performance audit shall be conducted in accordance with generally accepted government auditing standards. Those standards require the audit team to perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives of the ITOC.

The report shall contain the following elements:

- a title that clearly indicates the report is an independent assurance report;
- an addressee;
- an identification and description of the requirements;
- period of compliance being reported on;
- identification of the suitable criteria;
- where appropriate, a description of any significant, inherent limitation associated with the evaluation of compliance with the requirements as measured by the criteria;

- when the criteria used to evaluate the requirements are available only to specific intended users, or are relevant only to a specific purpose, a statement restricting the use of the compliance report to those intended users or that purpose;
- a statement to identify the responsible party and to describe the responsible party's and the auditor's responsibilities;
- a statement that the engagement was performed in accordance with GAGAS and the level of assurance provided;
- a summary of the work performed;
- the auditor's finding(s) and conclusion(s);
- the report date; and
- the name of the firm or the auditor.

ATTACHMENT B

COST PROPOSAL WORKSHEET

Please submit a cost proposal worksheet for each year of the contract period.
The cost proposal must include all costs incurred by CONTRACTOR in providing the services contemplated under this Agreement.

Napa Valley Transportation Authority

The cost bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses. NVTA will not be responsible for expenses incurred in preparing and submitting the technical proposal or the cost bid. Such costs should not be included in the proposal.

Fiscal Year Ended June 30, 2019 and 2018

NVTA Financial **and** Single Audit \$ _____

Fiscal Year Ended June 30, 2020 and 2019

NVTA Financial **and** Single Audit \$ _____

Fiscal Year Ended June 30, 2021 and 2020

NVTA Financial **and** Single Audit \$ _____

Fiscal Year Ended June 30, 2022 and 2021

NVTA Financial **and** Single Audit \$ _____

Fiscal Year Ended June 30, 2023 and 2022

NVTA Financial **and** Single Audit \$ _____

Fiscal Year Ended June 30, 2024 and 2023

NVTA Financial **and** Single Audit \$ _____

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA Financial **and** Single Audits \$ _____

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

Napa Valley Transportation Authority- Tax Agency

Financial Audit

Fiscal Year Ended June 30, 2019

NVTA-TA Financial Audit \$ _____

Fiscal Year Ended June 30, 2020 and 2019

NVTA-TA Financial Audit \$ _____

Fiscal Year Ended June 30, 2021 and 2020

NVTA-TA Financial Audit \$ _____

Fiscal Year Ended June 30, 2022 and 2021

NVTA-TA Financial Audit \$ _____

Fiscal Year Ended June 30, 2023 and 2022

NVTA-TA Financial Audit \$ _____

Fiscal Year Ended June 30, 2024 and 2023

NVTA-TA Financial Audit \$ _____

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA-TA Financial Audits \$ _____

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

Napa Valley Transportation Authority- Tax Agency

Compliance Audit

Compliance Audit of Entities

Entity	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa						
County of Napa						
City of American Canyon						
Town of Yountville						
City of St. Helena						
City of American Canyon						
NVTA						
NVTA-TA						

Napa Valley Transportation Authority- Tax Agency

Performance Audit

Performance Audit of Programs

Major Programs	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa						
County of Napa						
City of American Canyon						
Town of Yountville						
City of St. Helena						
City of American Canyon						
Minor Programs						
Per Project						
To Be Determined						

Signature of individual authorized to submit proposal on behalf of Proposer

Name and Title

ATTACHMENT C

GENERAL INFORMATION FORM

(To be completed by the Proposer and placed at the front of the RFP)

Legal Name of Proposer:

Date:

Street Address:

Telephone Number:

City/State/Zip:

Fax Number:

DBE

Certification #: _____

None

Type of Organization:

(Corporation, LPA, Sole Proprietorship, Partnership, etc.)

Business License (documented):

Taxpayer ID Number (Federal):

Name and Title of Manager:

Name, Title, e-mail address, and Phone Number of Person Correspondence should be directed to:

DBE

None

Signature, Name and Title of Person Signing

ATTACHMENT D

NVTA SAMPLE PROFESSIONAL SERVICES AGREEMENT **OR MASTER PROFESSIONAL SERVICES AGREEMENT**

Please refer to our website www.nvta.ca.gov/agreements-forms for Professional Services Agreement (PSA) OR Master Professional Services Agreement (MPSA).

ATTACHMENT E

FEDERAL REQUIRED CONTRACT CLAUSES

Please refer to our website www.nvta.ca.gov for content of Federal required clauses.

Federally Required Contract Clauses (applicable clauses in bold)

1. Fly America Requirements
2. Buy America Requirements
3. Charter Bus and School Bus Requirements
4. Cargo Preference Requirements
5. Seismic Safety Requirements
- 6. Energy Conservation Requirements**
- 7. Clean Water Requirements**
8. Bus Testing
9. Pre-Award and Post Delivery Audit Requirements
- 10. Lobbying**
- 11. Access to Records and Reports**
- 12. Federal Changes**
13. Bonding Requirements
- 14. Clean Air**
15. Recycled Products
- 16. Davis-Bacon and Copeland Anti-Kickback Acts**
- 17. Contract Work Hours and Safety Standards Act**
18. [Reserved]
- 19. No Government Obligation to Third Parties**
- 20. Program Fraud and False or Fraudulent Statements and Related Acts**
- 21. Termination**
- 22. Government-wide Debarment and Suspension (Non-procurement)**
23. Privacy Act
- 24. Civil Rights Requirements**
- 25. Breaches and Dispute Resolution**
26. Patent and Rights in Data
27. Transit Employee Protective Agreements
- 28. Disadvantaged Business Enterprises (DBE)**
29. [Reserved]
- 30. Incorporation of Federal Transit Administration (FTA) Terms**
31. Drug and Alcohol Testing

Titles and sources of authority references for all the federal clauses are listed in the following document. However, only those clauses applicable to this specific contract are detailed with the full requirements articulated.

1. FLY AMERICA REQUIREMENTS

49 U.S.C. § 40118

41 CFR Part 301-10

This section does not apply to this contract.

4. CARGO PREFERENCE REQUIREMENTS

46 U.S.C. 1241

46 CFR Part 381

This section does not apply to this contract.

5. SEISMIC SAFETY REQUIREMENTS

42 U.S.C. 7701 et seq. 49

2. BUY AMERICA REQUIREMENTS

49 U.S.C. 5323(j)

49 CFR Part 661

This section does not apply to this contract.

3. CHARTER BUS AND SCHOOL BUS REQUIREMENTS

49 U.S.C. 5323(d)

49 CFR Part 604

This section does not apply to this contract.

CFR Part 41

This section does not apply to this contract.

6. ENERGY CONSERVATION REQUIREMENTS

42 U.S.C. 6321 et seq.

49 CFR Part 18

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.

7. CLEAN WATER REQUIREMENTS

33 U.S.C. 1251

Clean Water –

(1) 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 Purchaser and understands and agrees that the Purchaser will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

(2) 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.

8. BUS TESTING

49 U.S.C. 5323(c)

49 CFR Part 665

This section does not apply to this contract.

9. PRE-AWARD AND POST DELIVERY AUDITS REQUIREMENTS

49 U.S.C. 5323

49 CFR Part 663

This section does not apply to this contract.

10. LOBBYING

31 U.S.C. 1352

49 CFR Part 19

49 CFR Part 20

Clause and specific language therein are mandated by 49 CFR Part 19, Appendix A.

Modifications have been made to the Clause pursuant to Section 10 of the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, et seq.]

- Lobbying Certification and Disclosure of Lobbying Activities for third party CONTRACTORS are mandated by 31 U.S.C. 1352(b)(5), as amended by Section 10 of the

Lobbying Disclosure Act of 1995, and DOT implementing regulation, "New Restrictions on Lobbying," at 49 CFR § 20.110(d)

- Language in Lobbying Certification is mandated by 49 CFR Part 19, Appendix A, Section 7, which provides that CONTRACTORS file the certification required by 49 CFR Part 20, Appendix A.

Modifications have been made to the Lobbying Certification pursuant to Section 10 of the Lobbying Disclosure Act of 1995.

- Use of "Disclosure of Lobbying Activities," Standard Form-LLL set forth in Appendix B of 49 CFR Part 20, as amended by "Government wide Guidance For New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96) is mandated by 49 CFR Part 20, Appendix A.

Byrd Anti-Lobbying Amendment, 31 U.S.C. 1352, as amended by the Lobbying Disclosure Act of 1995, P.L. 104-65 [to be codified at 2 U.S.C. § 1601, et seq.]

- CONTRACTORS who apply or bid for an award of \$100,000 or more 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 agency, 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

11. ACCESS TO RECORDS AND REPORTS

49 U.S.C. 5325

18 CFR 18.36 (i)

49 CFR 633.17

Access to Records - The following access to records requirements apply to this Contract:

1. Where the Purchaser is not a State but a local government and 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 Purchaser, 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.

2. Where the Purchaser is a State and is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C.F.R. 633.17, CONTRACTOR agrees to provide the Purchaser, the FTA Administrator or his authorized representatives, including any PMO CONTRACTOR, access to the 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. By definition, a major capital project excludes contracts of less than the simplified acquisition threshold currently set at \$100,000.

3. Where the Purchaser enters into a negotiated contract for other than a small purchase or under the simplified acquisition threshold and is an institution of higher education, a hospital or other non-profit organization and is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 C.F.R. 19.48, CONTRACTOR agrees to provide the Purchaser, FTA Administrator, the Comptroller General of the United States or any of their duly authorized representatives with access to any books, documents, papers and record of the CONTRACTOR which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts and transcriptions.

4. Where any Purchaser which is the FTA Recipient or a subgrantee of the FTA Recipient in accordance with 49 U.S.C. 5325(a) enters into a contract for a capital project or improvement (defined at 49 U.S.C. 5302(a)1) through other than competitive bidding, the CONTRACTOR shall make available records related to the contract to the Purchaser, the Secretary of Transportation and the Comptroller General or any authorized officer or employee of any of them for the purposes of conducting an audit and inspection.

5. 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.

6. 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 Purchaser, 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).

7. FTA does not require the inclusion of these requirements in subcontracts.

Contract Characteristics	Operational Service Contract	Turnkey	Construction	Architectural Engineering	Acquisition of Rolling Stock	Professional Services
I State Grantees	None	Those imposed on state pass thru to CONTRACTOR	None	None	None	None
a. Contracts below SAT (\$100,000)	None unless ¹ non-competitive award		Yes, if non-competitive award or if funded thru ² 5307/5309/5311	None unless non-competitive award	None unless non-competitive award	None unless non-competitive award
b. Contracts above \$100,000/Capital Projects						
II Non State Grantees	Yes ³	Those imposed on non-state Grantee pass thru to CONTRACTOR	Yes	Yes	Yes	Yes
a. Contracts below SAT (\$100,000)	Yes ³		Yes	Yes	Yes	Yes
b. Contracts above \$100,000/Capital Projects						

Sources of Authority:

¹ 49 USC 5325 (a)

² 49 CFR 633.17

³ 18 CFR 18.36 (i)

12. FEDERAL CHANGES

49 CFR Part 18

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 Purchaser 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 contract.

13. BONDING REQUIREMENTS

This section does not apply to this contract.

14. CLEAN AIR

42 U.S.C. 7401 et seq

40 CFR 15.61

49 CFR Part 18

Clean Air - (1) 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 Purchaser and understands and agrees that the

Purchaser will, in turn, report each violation as required to assure notification to FTA and the appropriate EPA Regional Office.

(2) 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.

15. RECYCLED PRODUCTS

42 U.S.C. 6962

40 CFR Part 247

Executive Order 12873

This section does not apply to this contract.

16. DAVIS-BACON AND COPELAND ANTI-KICKBACK ACTS

This section does not apply to this contract.

17. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

40 USC 3701(b)(1)(B)(iii) and (b)(2),

29 CFR 5.2(h),

49 CFR 18.36(i)(6)

Overtime requirements - No CONTRACTOR or subCONTRACTOR contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

Violation; liability for unpaid wages; liquidated damages - In the event of any violation of the clause set forth in paragraph (1) of this section the CONTRACTOR and any subCONTRACTOR responsible therefor shall be liable for the unpaid wages. In addition, such CONTRACTOR and subCONTRACTOR shall be liable to the United States for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was

required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.

Withholding for unpaid wages and liquidated damages - The (write in the name of the grantee) shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the CONTRACTOR or subCONTRACTOR under any such contract or any other Federal contract with the same prime CONTRACTOR, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime CONTRACTOR, such sums as may be determined to be necessary to satisfy any liabilities of such CONTRACTOR or subCONTRACTOR for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.

Subcontracts - The CONTRACTOR or subCONTRACTOR shall insert in any subcontracts the clauses set forth in paragraphs (1) through (4) of this section and also a clause requiring the subCONTRACTORS to include these clauses in any lower tier subcontracts. The prime CONTRACTOR shall be responsible for compliance by any subCONTRACTOR or lower tier subCONTRACTOR with the clauses set forth in paragraphs (1) through (4) of this section.

18. RESERVED

This section does not apply to this contract.

19. NO GOVERNMENT OBLIGATION TO THIRD PARTIES

No Obligation by the Federal Government.

(1) The Purchaser and CONTRACTOR acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this contract and shall not be subject to any obligations or liabilities to the Purchaser, CONTRACTOR, or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying contract.

(2) 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.

20. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS AND RELATED ACTS

31 U.S.C. 3801 et seq.

49 CFR Part 31 18 U.S.C. 1001

49 U.S.C. 5307

Program Fraud and False or Fraudulent Statements or Related Acts.

(1) 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 underlying contract, 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 underlying contract or the FTA assisted project for which this contract work is 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.

(2) 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.

(3) 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.

21. TERMINATION

49 U.S.C. Part 18 FTA Circular 4220.1E

This section is addressed by language in NVRTA's Professional Services Agreement.

22. GOVERNMENT-WIDE DEBARMENT AND SUSPENSION (NONPROCUREMENT) Suspension and Debarment

This contract 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.

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.

By signing and submitting its bid or proposal, the bidder or Proposer certifies as follows:

The certification in this clause is a material representation of fact relied upon by NVRTA. If it is later determined that the bidder or Proposer knowingly rendered an erroneous certification, in addition to remedies available to NVRTA, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The bidder or Proposer agrees to comply with the requirements of 49 CFR 29, Subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or Proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

23. PRIVACY ACT

5 U.S.C. 552

This section does not apply to this contract.

24. CIVIL RIGHTS REQUIREMENTS

29 U.S.C. § 623, 42 U.S.C. § 2000

42 U.S.C. § 6102, 42 U.S.C. § 12112

42 U.S.C. § 12132, 49 U.S.C. § 5332

29 CFR Part 1630, 41 CFR Parts 60 et seq.

Civil Rights - The following requirements apply to the underlying contract:

(1) 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.

(2) Equal Employment Opportunity - The following equal employment opportunity requirements apply to the underlying contract:

(a) 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.

(b) 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.

(c) 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.

(3) 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.

25. BREACHES AND DISPUTE RESOLUTION **49 CFR Part 18**

FTA Circular 4220.1E

Disputes - Disputes arising in the performance of this Contract which are not resolved by agreement of the parties shall be decided in writing by the NVTA Purchasing Agent. This decision shall be final and conclusive unless within [ten (10)] days from the date of receipt of its copy, the CONTRACTOR mails or otherwise furnishes a written appeal to the Purchasing Agent. In connection with any such appeal, the CONTRACTOR shall be afforded an opportunity to be heard and to offer evidence in support of its position. The decision of the Purchasing Agent shall be binding upon the CONTRACTOR and the CONTRACTOR shall abide by the decision.

Performance During Dispute - Unless otherwise directed by NVTA, CONTRACTOR shall continue performance under this Contract while matters in dispute are being resolved.

Claims for Damages - Should either party to the Contract suffer injury or damage to person or property because of any act or omission of the party or of any of his employees, agents or others for whose acts he is legally liable, a claim for damages therefore shall be made in writing to such other party within a reasonable time after the first observance of such injury of damage.

Remedies - Unless this contract provides otherwise, all claims, counterclaims, disputes and other matters in question between NVTA and the CONTRACTOR arising out of or relating to this agreement or its breach will be decided by arbitration if the parties mutually agree, or in a court of competent jurisdiction within the State in which NVTA is located.

Rights and Remedies - The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. No action or failure to act by the NVTA or CONTRACTOR shall

constitute a waiver of any right or duty afforded any of them under the Contract, nor shall any such action or failure to act constitute an approval of or acquiescence in any breach thereunder, except as may be specifically agreed in writing.

26. PATENT AND RIGHTS IN DATA

37 CFR Part 401

49 CFR Parts 18 and 19

This section does not apply to this contract.

27. TRANSIT EMPLOYEE PROTECTIVE AGREEMENTS

49 U.S.C. § 5310, § 5311, and § 5333

29 CFR Part 215

This section does not apply to this contract.

28. DISADVANTAGED BUSINESS ENTERPRISE (DBE)

49 CFR Part 26

This contract 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 agency's overall goal for DBE participation is 2.2%.

The CONTRACTOR shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. 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 contract, which may result in the termination of this contract or such other remedy as NVTA deems appropriate. Each subcontract the CONTRACTOR signs with a subCONTRACTOR must include the assurance in this paragraph (see 49 CFR 26.13(b)).

The successful bidder/offeror will be required to report its DBE participation obtained through race-neutral means throughout the period of performance.

A prime CONTRACTOR or subCONTRACTOR shall pay any subCONTRACTOR not later than 10 days of receipt of each progress payment in accordance with the provision in Section 7108.5 of the California Business and Professions Code concerning prompt payment to subCONTRACTORS. The 10 days is applicable unless a longer period is agreed to in writing. Any delay or postponement of payment over 30 days may take place only for good cause and with the

City's prior written approval. Any violation of Section 7108.5 shall subject the violating CONTRACTOR or subCONTRACTOR to the penalties, sanctions and other remedies of the section. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over 30 days of receipt of each payment may take place only for good cause and with the City's prior written approval. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to the prime CONTRACTOR or subCONTRACTOR in the event of a dispute involving late payment or nonpayment by the prime CONTRACTOR, deficient subcontract performance, or noncompliance by a subCONTRACTOR. This provision applies to both DBE and non-DBE prime CONTRACTORS and subCONTRACTORS.

NVTA shall hold retainage from the prime CONTRACTOR and shall make prompt and regular incremental acceptance of portions, as determined by the City, of the contract work, and pay retainage to the prime CONTRACTOR based on these acceptances. The prime CONTRACTOR, or subCONTRACTOR, shall return all monies withheld in retention from a subCONTRACTOR within 30 days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work by NVTA. Federal law (49 CFR 26.29) requires that any delay or postponement of payment over 30 days of receipt of each payment may take place only for good cause and with the City's prior written approval. Any violation of this provision shall subject the violating prime CONTRACTOR or subCONTRACTOR to the penalties, sanctions and other remedies specified in Section 7108.5 of the California Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise available to the prime CONTRACTOR or subCONTRACTOR in the event of a dispute involving late payment or nonpayment by the prime CONTRACTOR, deficient subcontract performance, or noncompliance by a subCONTRACTOR. This provision applies to both DBE and non-DBE prime CONTRACTORS and subCONTRACTORS.

The CONTRACTOR must promptly notify NVTA, whenever a DBE subCONTRACTOR performing work related to this contract 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 NVTA.

29. [RESERVED]

This section does not apply to this contract.

30. INCORPORATION OF FEDERAL TRANSIT ADMINISTRATION (FTA) TERMS
FTA Circular 4220.1E

Incorporation of Federal Transit

Administration (FTA) Terms - The preceding 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 4220.1E, 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 of NVTA's requests which would cause NVTA to be in violation of the FTA terms and conditions.

31. DRUG AND ALCOHOL TESTING

49 U.S.C. §5331

49 CFR Parts 653 and 654

The CONTRACTOR agrees to establish and implement a drug and alcohol testing program that complies with 49 CFR Parts 653 and 654, produce any documentation necessary to establish its compliance with Parts 653 and 654, and permit any authorized representative of the United States Department of Transportation or its operating administrations, the State Oversight Agency of California, or of NVTA to inspect the facilities and records associated with the implementation of the drug and alcohol testing program as required under 49 CFR Parts 653 and 654 and review the testing process. The CONTRACTOR agrees further to certify annually its compliance with Parts 653 and 654 before (insert date) and to submit the Management Information System (MIS) reports before (date before March 15) to the contract manager at NVTA, 625 Burnell Street, Napa, CA 94559. To certify compliance the CONTRACTOR shall use the "Substance Abuse Certifications" in the "Annual List of Certifications and Assurances for Federal Transit Administration Grants and Cooperative Agreements," which is published annually in the Federal Register.

ATTACHMENT F

PROPOSERS REFERENCE FORM

Work accomplished by firm which best illustrates current qualifications relevant to this project:

1. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

2. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

3. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

4. Job Description

Contract Amount

Time to Complete Job

Owner and Location

Contact Name and Telephone No.

NOTE: It is important that this sheet be completed and submitted with your proposal. Failure to provide the above information in complete detail may result in your bid being considered non-responsive.

ATTACHMENT G

PROPOSER'S DESIGNATED CONTACTS LIST

Proposers are required to indicate in the space provided below the designated contact individual's name:

Antonio Onorato, Director of Administration, Finance and Policy
Napa Valley Transportation Authority (NVTA)
625 Burnell Street
Napa, CA 94559
Phone: (707) 259-8779
Fax: (707) 259-8638
Email: aonorato@nvta.ca.gov

CONTRACTOR

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

Name/Title: _____
Company: _____
Street: _____
City, State, Zip: _____
Phone: _____
Fax: _____
Email: _____

ATTACHMENT H

DISCLOSURE FORM

DISCLOSURE OF GOVERNMENTAL POSITIONS

The Prospective CONTRACTOR hereby discloses that the following officers and employees of the CONTRACTOR currently hold the following positions with the identified governmental agency or held such position in the past 12 months.

Name of Owner/Employee _____

Name of the Governmental Agency _____

Complete Address of Government Agency _____

Governmental Position, (e.g. Director, officer and employee) _____

Signature: _____ Title: _____

Firm: _____ Date: _____

DISQUALIFICATION QUESTIONNAIRE

The CONTRACTOR shall complete, under penalty of perjury, the following questionnaire: Has the CONTRACTOR, any officer of the CONTRACTOR, or any employee of the CONTRACTOR who has proprietary interest in the CONTRACTOR, ever been disqualified, removed, or otherwise prevented from bidding on, or completing a federal, state, or local government project because of a violation of law or safety regulation?

Yes _____

No _____

If the answer is yes, explain the circumstances in the following space.

ATTACHMENT I

CALTRANS DBE/ DBE REQUIREMENTS

___ NVTA has established an overall Disadvantage Business Enterprise goal of 2.2%.

OR

X NVTA has not established a DBE Goal for this Agreement' however, Contractor is encouraged to obtain DBE participation for this Agreement

1. GENERAL PROVISIONS

This Project is subject to Title 49 Code of Federal Regulations Part 26.13 (b) (49 CFR 26.13) that states:

“The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.”

Contractor's attention is directed to the following provisions:

- A. Any subcontract entered into as a result of this Project shall contain all of the provisions of this Section.
- B. Take necessary and reasonable steps to ensure that DBEs have opportunity to participate in the Contract (49 CFR 26).
- C. Make work available to Disadvantaged Business Enterprises (DBE) and select work parts consistent with available DBE sub-Contractors.
- D. Meet the specified DBE participation goal or demonstrate that adequate good faith efforts were made to meet this goal; or if there is no specified DBE goal use good faith efforts for participation.
- E. Verify that the DBE Proposer is certified as DBE. For a list of certified DBEs, follow the link http://www.dot.ca.gov/hq/bep/find_certified.htm for access to the CUCP database. There is no specific certification for DBE Proposers; however the CPUC database breaks down DBE Proposers by gender and ethnicity to facilitate locating DBE Proposers.
- F. Contractor is responsible to be fully informed regarding the requirements of 49 CFR Part 26 and Caltrans DBE programs.

2. SUBMISSION OF DBE COMPLIANCE DOCUMENTATION

- A. If there is a DBE goal for the Contract, a “Local Agency Proposer -DBE –Information (Proposer Contract)” (Attachment E-1) form shall be completed and submitted with the executed contract. The purpose of the form is to collect all DBE commitment data required under 49 CFR 26. For contracts with no goals, this form collects information on all DBEs. Even if no DBE participation will be reported, the successful bidder must execute and return the form.
- B. The information provided on the form should include with names, addresses and phone numbers of DBE Proposers that will participate, with a complete description of work or supplies to be provided by each, and the dollar value of each DBE transaction. When 100 percent of a contract item of work is not to be performed or furnished by a DBE, a description of the exact portion of that work to be performed or furnished by that DBE should be included in the DBE information, including the planned location of that work. A successful Contractor certified as a DBE should describe the work

it has committed to perform with its own forces as well as any other work that it has committed to be performed by DBE sub-Proposers and suppliers.

The Contractor is encouraged to provide written confirmation from each DBE that the DBE is participating in the Contract. A copy of a DBE's quote will serve as written confirmation that the DBE is participating in the contract.

If a DBE is participating as a joint venture partner, the successful Contractor is encouraged to submit a copy of the joint venture agreement.

3. DBE PARTICIPATION

It is the Contractor's responsibility to be fully informed regarding the requirements of 49 CFR, Part 26, and the Department's DBE program developed pursuant to the regulations. Particular attention is directed to the following:

- A. A DBE must be a small business Proposer defined pursuant to 13 CFR 121 and be certified through the California Unified Certification Program (CUCP).
- B. A certified DBE may participate as a prime Contractor, subcontractor, joint venture partner, as a vendor of material or supplies, or as a trucking company.
- C. A DBE joint venture partner must be responsible for specific contract items of work or clearly defined portions thereof. Responsibility means actually performing, managing and supervising the work with its own forces. The DBE joint venture partner must share in the capital contribution, control, management, risks and profits of the joint venture commensurate with its ownership interest.
- D. A DBE must perform a commercially useful function pursuant to 49 CFR 26.55; that is, a DBE Proposer must be responsible for the execution of a distinct element of the work and must carry out its responsibility by actually performing, managing and supervising the work.
- E. The prime Contractor shall list only one subContractor for each portion of work as defined in their proposal and all DBE subContractors should be listed in the cost proposal list of subContractors.
- F. A prime Proposer who is a certified DBE is eligible to claim all of the work in the Agreement toward the DBE participation except that portion of the work to be performed by non-DBE subProposers.

4. MATERIALS OR SUPPLIES PURCHASED FROM DBE'S COUNT TOWARDS DBE CREDIT, AND IF A DBE IS ALSO A, PURCHASES WILL COUNT TOWARDS THE GOAL UNDER THE FOLLOWING CONDITIONS:

- A. If the materials or supplies are obtained from a DBE manufacturer, count one hundred percent of the cost of the materials or supplies. A DBE manufacturer is a Proposer that operates or maintains a factory, or establishment that produces on the premises, the materials, supplies, articles, or equipment required under the Agreement and of the general character described by the specifications.
- B. If the materials or supplies are purchased from a DBE regular dealer, count sixty percent of the cost of the materials or supplies. A DBE regular dealer is a Proposer that owns, operates or maintains a store, warehouse, or other establishment in which the materials, supplies, articles or equipment of the general character described by the specifications and required under the Agreement are bought, kept in stock, and regularly sold or leased to the public in the usual course of business. To be a DBE regular dealer, the Proposer must be an established, regular business that engages, as its principal business and under its own name, in the purchase and sale or lease of the products in question. A person may be a DBE regular dealer in such bulk items as petroleum products, steel, cement, gravel, stone or asphalt without owning, operating or maintaining a place of business provided in this section.
- C. If the person both owns and operates distribution equipment for the products, any supplementing of regular dealers' own distribution equipment shall be by a long-term lease agreement and not an ad hoc or Agreement-by -Agreement basis. Packagers, brokers, manufacturers' representatives, or

other persons who arrange or expedite transactions are not DBE regular dealers within the meaning of this section.

- D. Materials or supplies purchased from a DBE, which is neither a manufacturer nor a regular dealer, will be limited to the entire amount of fees or commissions charged for assistance in the procurement of the materials and supplies, or fees or transportation charges for the delivery of materials or supplies required on the job site, provided the fees are reasonable and not excessive as compared with fees charged for similar services.
5. FOR DBE TRUCKING COMPANIES: CREDIT FOR DBES WILL COUNT TOWARDS DBE CREDIT UNDER THE FOLLOWING CONDITIONS:
- A. The DBE must be responsible for the management and supervision of the entire trucking operation for which it is responsible on a particular Agreement, and there cannot be a contrived arrangement for the purpose of meeting the DBE goal.
 - B. The DBE must itself own and operate at least one fully licensed, insured and operational truck used on the Agreement.
 - C. The DBE receives credit for the total value of the transportation services it provides on the Agreement using trucks it owns, insures, and operates using drivers it employs.
 - D. The DBE may lease trucks from another DBE Proposer, including an owner-operator who is certified as a DBE. The DBE who leases trucks from another DBE receives credit for the total value of the transportation services the lessee DBE provides on the Agreement.
 - E. The DBE may also lease trucks from a non-DBE Proposer, including an owner-operator. The DBE who leases trucks from a non-DBE is entitled to credit only for the fee or commission it receives as a result of the lease arrangement. The DBE does not receive credit for the total value of the transportation services provided by the lessee, since these services are not provided by the DBE.
 - F. For the purposes of this Section 5, a lease must indicate that the DBE has exclusive use and control over the truck. This does not preclude the leased truck from working for others during the term of the lease with the consent of the DBE, as long as the lease gives the DBE absolute priority for use of the leased truck. Leased trucks must display the name and identification number of the DBE.
6. PERFORMANCE OF DBE CONTRACTORS AND DBE SUBCONTRACTORS / SUPPLIERS
- A. A DBE performs a commercially useful function when it is responsible for execution of the work of the Agreement and is carrying out its responsibilities by actually performing, managing, and supervising the work involved. To perform a commercially useful function, the DBE must also be responsible with respect to materials and supplies used on the Agreement, for negotiating price, determining quality and quantity, ordering the material, and installing (where applicable) and paying for the material itself. To determine whether a DBE is performing a commercially useful function, evaluate the amount of work subcontracted, industry practices; whether the amount the Proposer is to be paid under the Agreement is commensurate with the work it is actually performing, and other relevant factors.
 - B. A DBE does not perform a commercially useful function if its role is limited to that of an extra participant in a transaction, Agreement, or project through which funds are passed in order to obtain the appearance of DBE participation. In determining whether a DBE is such an extra participant, examine similar transactions, particularly those in which DBEs do not participate.
 - C. If a DBE does not perform or exercise responsibility for at least thirty percent of the total cost of its Agreement with its own work force, or the DBE subcontracts a greater portion of the work of the Agreement than would be expected on the basis of normal industry practice for the type of work involved, it will be presumed that it is not performing a commercially useful function.

7. FINAL REPORT

Upon completion of the Agreement, a summary of these records shall be prepared and submitted on the form entitled, "Final Report-Utilization of Disadvantaged Business Enterprises (DBE) First-Tier Subcontractors," CEM-2402F (Exhibit 17-F in Chapter 17 of the LAP), certified correct by the CONTRACTOR or the Contractor's authorized representative and shall be furnished to NVTA with the final invoice. Failure to provide the summary of DBE payments with the final invoice will result in twenty-five percent (25%) of the dollar value of the invoice being withheld from payment until the form is submitted. The amount will be returned to the Contractor when a satisfactory "Final Report Utilization of Disadvantaged Business Enterprises (DBE) First-Tier Subcontractors" is submitted to NVTA.

8. DBE CERTIFICATION AND DE-CERTIFICATION STATUS

If a DBE subcontractor is decertified during the life of the Agreement, the decertified subcontractor shall notify the Contractor in writing with the date of de-certification. If a subcontractor becomes a certified DBE during the life of the Agreement, the subcontractor shall notify the Contractor in writing with the date of certification. Any changes should be reported to NVTA within 30 days.

INSTRUCTIONS - LOCAL AGENCY BIDDER DBE INFORMATION
(PROPOSER CONTRACTS) (Revised 06/14)

SUCCESSFUL PROPOSER:

The form requires specific information regarding the Proposer contract: Agency, Location, Project Description, Federal Aid Project Number (assigned by Caltrans-Local Assistance), Proposal Date, and Successful Proposer's Name.

The form has a column for the Description or Services to be Subcontracted by DBEs. The DBE should provide a certification number to the prime Proposer. The form has a column for the Names of DBE certified Proposers to perform the work (must be certified on the date the proposal is received and include DBE address and phone number). Enter DBE prime Proposer's and subProposers' certification numbers. The prime Proposer shall indicate all work to be performed by DBEs including, if the prime Proposer is a DBE, work performed by its own forces.

Enter the Total Claimed DBE Participation percentage of items of work in the total DBE Dollar Amount column. (If 100% of item is not to be performed by the DBE, describe the exact portion of time to be performed by the DBE.) See Notice to Proposers/Bidders Disadvantaged Business Enterprise Information to determine how to count the participation of DBE Proposers.

Attachment E-2 must be signed and dated by the successful Proposer at contract execution. Also list a phone number in the space provided and print the name of the person to contact.

For the successful Proposer, Local agencies should complete the Contract Award Date and Federal Share fields and verify that all information is complete and accurate before signing and sending a copy of the form to the District Local Assistance Engineer within 15 days of contract execution. Failure to submit a completed and accurate form within the 15-day time period may result in the de-obligation of funds on this project.

District DBE Coordinator should verify that all information is complete and accurate. Once the information has been verified, the District Local Assistance Engineer signs and dates the form.

Attachment I-2 DBE Information – Good Faith Efforts

Federal-aid Project No. _____ Bid Opening Date _____

NVTA established an Disadvantaged Business Enterprise (DBE) goal of _____% for this project. The information provided herein shows that a good faith effort was made.

Lowest, second lowest and third lowest bidders shall submit the following information to document adequate good faith efforts. Bidders should submit the following information even if the “Local Agency Bidder –DBE Commitment” form indicates that the bidder has met the goal. This will protect the bidder’s eligibility for award of the contract if the administering agency determines that the bidder failed to meet the goal for various reasons, e.g., a Proposer was not certified at bid opening, or the bidder made a mathematical error.

Submittal of only the “Local Agency Bidder –DBE Commitment” form may not provide sufficient documentation to demonstrate that adequate good faith efforts were made.

The following items are listed in the Section entitled “Submission of DBE Commitment” of the Special Provisions:

- A. The names and dates of each publication in which a request for DBE participation for this project was placed by the bidder (please attach copies of advertisements or proofs of publication):

Publications	Dates of Advertisement
_____	_____
_____	_____
_____	_____

- B. The names and dates of written notices sent to certified DBEs soliciting bids for this project and the dates and methods used for following up initial solicitations to determine with certainty whether the DBEs were interested (please attach copies of solicitations, telephone records, fax confirmations, etc.):

Names of DBEs Solicited	Date of Initial Solicitation	Follow Up Methods and Dates
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

- C. The items of work which the bidder made available to DBE Proposers, including, where appropriate, any breaking down of the contract work items (including those items normally performed by the bidder with its own forces) into economically feasible units to facilitate DBE participation. It is the bidder's responsibility to demonstrate that sufficient work to facilitate DBE participation was made available to DBE Proposers.

Items of Work	Bidder Normally Performs Item (Y/N)	Breakdown of Items	Amount(\$)	Percentage Of Contract
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

- D. The names, addresses and phone numbers of rejected DBE Proposers, the reasons for the bidder's rejection of the DBEs, the Proposers selected for that work (please attach copies of quotes from the Proposers involved), and the price difference for each DBE if the selected Proposer is not a DBE:

Names, addresses and phone numbers of rejected DBEs and the reasons for the bidder's rejection of the DBEs:

Names, addresses and phone numbers of Proposers selected for the work above:

- E. Efforts made to assist interested DBEs in obtaining bonding, lines of credit or insurance, and any technical assistance or information related to the plans, specifications and requirements for the work which was provided to DBEs:

- F. Efforts made to assist interested DBEs in obtaining necessary equipment, supplies, materials, or related assistance or services, excluding supplies and equipment the DBE subcontractor purchases or leases from the prime CONTRACTOR or its affiliate:

- G. The names of agencies, organizations or groups contacted to provide assistance in contacting, recruiting and using DBE Proposers (please attach copies of requests to agencies and any responses received, i.e., lists, Internet page download, etc.):

Name of Agency/Organization	Method/Date of Contact	Results
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

- H. Any additional data to support a demonstration of good faith efforts (use additional sheets if necessary):

NOTE: USE ADDITIONAL SHEETS OF PAPER IF NECESSARY.

ATTACHMENT J

ORDINANCE

- *See attached* -

**NAPA VALLEY TRANSPORTATION AUTHORITY (NVTA)
ORDINANCE NO. 2012-01**

**NAPA COUNTYWIDE ROAD MAINTENANCE ACT
IMPOSING A TRANSACTION AND USE TAX
TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION**

The Napa Valley Transportation Authority (the "Authority") ordains as follows:

SECTION 1. TITLE: This Ordinance shall be known and may be cited as the Napa Countywide Road Maintenance Act, hereinafter referred to as the Ordinance. This Ordinance establishes a retail transactions and use tax for a twenty-five year period commencing July 1, 2018, or upon early termination of the Measure A Flood Protection tax provided however that should the Flood Protection tax be extended by a vote of the electorate then this measure will not take effect until the expiration of such extension.

SECTION 2. EXPENDITURE PLAN PURPOSES: This Ordinance provides for the implementation of the Napa Valley Transportation Authority Transportation Improvement Expenditure Plan (the "Expenditure Plan") which will provide funding resulting in countywide local street and road improvements. This funding program will ensure improved maintenance of currently under-funded local community streets and supporting infrastructure (e.g., sidewalks, gutters, curbs) within the public right-of-way. These improvements shall be funded by a one-half of one percent transactions and use tax established for a twenty-five year period commencing July 1, 2018, or upon expiration of the Measure A Flood Protection tax as expressed in Section 1 above. The revenues shall be deposited in a special fund, used solely for the identified improvements as provided herein, and made available to the agencies responsible for the improvements for all purposes necessary for the approval and implementation of the tasks. Notwithstanding any other provision of this Ordinance, identified improvements (the "projects" or "programs") that are eligible to receive revenues from the tax are described in the Expenditure Plan, which Expenditure Plan is hereby incorporated by reference as if fully set forth herein.

SECTION 3. EXPENDITURE PLAN SUMMARY: The revenues received by the Authority from this Ordinance, after deduction of required Board of Equalization costs for performing the functions specified in Section 180204(b) of the Public Utilities Code, reimbursing the County of Napa for its cost in conducting the election if the measure is approved per Section 180203(a) of the Public Utilities Code, administration (Section 12 A), and the costs of the annual financial and biennial performance audits (Section 11), shall be used to fund the improvements set forth herein. In the event the measure does not pass, the costs for conducting the election shall be borne by the Authority. A summary of the projects and programs that are eligible to receive this funding is provided in the following sections. All funding and revenues are expressed in 2011 dollars. The annual revenues shall be allocated as follows:

A. Local Streets and Roads Maintenance Program: Subject to Paragraph B, of the annual revenues available, ninety-nine percent (99%) shall be allocated on a

fair and equitable basis (pursuant to the distribution formula set forth below) to each city, town, and the county (hereinafter referred to individually as Agency and collectively as Agencies) to provide revenue for such projects and to supplement, but not supplant, other revenues available for the Local Streets and Road Maintenance Program. The revenues allocated to each Agency under this Section 3(A) must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way. Total estimated funding = \$282.15 million (2011 dollars).

- 1) The revenue allocated to the Local Streets and Roads Maintenance Program shall be allocated to, and expended by, each Agency pursuant to the following distribution formula:
 - a. To the City of American Canyon 7.7% of the annual revenues available.
 - b. To the City of Calistoga 2.7% of the annual revenues available.
 - c. To the City of Napa 40.35% of the annual revenues available.
 - d. To the County of Napa 39.65% of the annual revenues available.
 - e. To the City of St. Helena 5.9% of the annual revenues available.
 - f. To the Town of Yountville 2.7% of the annual revenues available.

Net revenues, plus interest earned, shall be apportioned to the Agencies' transportation improvement account on a quarterly basis.

- B. Once this measure becomes operative, in order to receive annual allocations under this measure, the Agencies (collectively) must demonstrate that at least six and sixty-seven one-hundredths percent (6.67%) of the value of the allocations each year under Section 3(A) has been committed to Class I Bike lane project(s) identified in the adopted Countywide Bicycle Plan, as that Plan may be amended from time to time, through funding not derived from this Ordinance. This obligation may be fulfilled by the NCTPA and NVTA in programming Congestion Mitigation and Air Quality Improvement (CMAQ) funding (or its successor), plus other local or formula specific funds, in an amount that equals 6.67% over the term of this ordinance. Funding for Class I Bike lane projects that are funded by philanthropy, state discretionary funding or federal discretionary funding shall not count toward the six and sixty-seven one-hundredths percent (6.67%). As used in this Section, discretionary funding means any funding that is not tied to a specific state or federal program or formula.
- C. **Administration:** Actual costs, not to exceed one percent (1%) of the annual revenue, may be used for administration of this Ordinance by the Authority. Total estimated funding = \$2.82 million (2011 dollars).

SECTION 4. IMPOSITION OF RETAIL TRANSACTIONS AND USE TAX: In addition to any other taxes authorized by law, there is hereby imposed in the incorporated and unincorporated territory of the County of Napa, in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, and Sections 7261 and 7262 of the Revenue and Taxation Code except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code, and Division 19 of the Public Utilities Code commencing with Section 180000, which provisions are adopted by reference, a retail transactions and use tax at the rate of one-half of one percent (1/2%) for a twenty-five year period commencing July 1, 2018, or upon expiration of the Measure A Flood Protection tax, which tax shall be in addition to any existing or future authorized state or local transactions and use tax.

SECTION 5. CONTRACT WITH STATE: The Authority shall notify the State Board of Equalization at least 110 days prior to the operative date and shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax Ordinance, provided that if the Authority shall not have contracted with the State Board of Equalization prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 6. EXPENDITURE PLAN PROCEDURES:

- A. Each Agency shall biennially develop and submit to the Authority a five-year list of projects to be funded with revenues made available for the Local Streets and Roads Maintenance Program (Section 3(A)). Each Agency shall conduct a local public hearing and adopt a Resolution in support of the proposed list of projects prior to submitting the project list to the Authority pursuant to Section 7.
- B. In the allocation of all revenues made available under Section 3, the Authority shall make every effort to maximize state, federal, and local transportation funding to the Agencies. The Authority may amend the Expenditure Plan in accordance with Section 21 as needed to maximize the transportation funding available throughout the county. It is also the intent of the Authority to encourage the purchase of goods and services for the projects described in Section 3 from suppliers based in Napa County.
- C. The Agencies and the Authority shall fully consider the needs of non-motorized travelers, including pedestrians, bicyclists and persons with disabilities, in all planning, maintenance, construction, operations and project development activities and products. Projects funded in full or in part with Authority revenues shall not remove or reduce existing facilities for bicycling or pedestrians.

SECTION 7. PROJECT PROGRAMMING APPROVAL: Prior to the operative date of the tax, and biennially thereafter, the Authority shall approve a five-year list of projects eligible to be funded with the revenues made available under Section 3 herein, provided that the submittal meets all of the requirements of this Ordinance and funding is, or is

estimated to be, available. Prior to Authority approval, the Independent Taxpayer Oversight Committee shall consider each Agency's biennial five-year list of projects and make a finding that such projects are consistent with the intent of the measure, and make a recommendation on which of the items on those project lists should be approved to the Authority.

SECTION 8. COOPERATIVE FUNDING AGREEMENTS: To maximize the effectiveness of the retail transactions and use tax revenues, the Authority and/or Agency(ies) may loan revenues actually received, allocated or granted to any public agency within the area of jurisdiction of the Authority provided that the percentage of revenues allocated as provided in Section 3 is maintained over the duration of the Ordinance. Any exchange or loan agreement must include detailed repayment provisions, including appropriate interest earnings based upon the current treasury rate of interest. All loans and/or exchanges must be approved by the Authority's Auditor and by the Authority by a majority vote, and shall be consistent with any and all rules approved by the Authority relating thereto.

SECTION 9. MAINTENANCE OF EFFORT: It is the intent of the State Legislature and the Authority that revenues provided from this Ordinance be used to supplement, not supplant, existing local general fund revenues being used for the transportation improvements described in the Expenditure Plan (see Attachment 1). Each Agency receiving revenues pursuant to Section 3 shall annually maintain, as a minimum, the "maintenance of effort" as defined in this Section 9. The maintenance of effort shall be maintained at the same level that local general fund revenues were expended on average for fiscal years 2007/08, 2008/09 and 2009/10 for Local Streets and Roads Maintenance and supporting infrastructure within the public right-of-way for pavement sealing, overlays, reconstruction, associated infrastructure, as required, excluding any local revenues expended for the purpose of storm damage repair as verified by an independent auditor. One-time allocations that have been expended for Local Streets and Roads Maintenance, but which may not be available on an ongoing basis shall not be considered when calculating an Agency's annual maintenance of effort. Prior to the operative date, Agencies shall determine and certify to the Authority the Agency's average maintenance of effort for the 2007/08, 2008/09 and 2009/10 fiscal years. Prior to the beginning of each fiscal year thereafter, Agencies shall certify to the Authority that the maintenance of effort requirement required by this Section will be met that fiscal year, copies of which shall be provided to the Authority Auditor. Any Agency that does not meet its local maintenance of effort requirement for a three year average period shall have its funding under Section 3 the following year reduced by the amount the Agency did not meet its required average maintenance of effort level for the three prior years. Any funds not allocated due to failure to meet the maintenance of effort requirement shall be reserved for the Agency until any and all maintenance of effort expenditures are fulfilled.

SECTION 10. PRIVATE SECTOR FUNDING: Revenues provided from this measure shall not be used to replace private developer funding that has been or will be committed for any project to help alleviate the direct traffic impacts of any new or redeveloped residential, commercial or industrial development in Napa County or its cities.

SECTION 11. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE:

A. ITOC Goal and Functions: Voter adoption of this transportation retail transactions and use tax Ordinance shall result in creation of the Independent Taxpayer Oversight Committee ("ITOC") upon the operative date of this tax. The ITOC shall remain in existence for so long as the tax herein exists. The ITOC shall review the fiscal and program performance of the retail transactions and use tax transportation program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the Authority in accordance with all provisions of the voter-approved Expenditure Plan and Ordinance. The ITOC's secondary mission is to provide positive, constructive advice to the Authority on how to improve implementation over the twenty-five year course of the program; this role shall include consideration by the ITOC of the biennial project lists submitted by the Agencies under Section 6. Up to \$70,000 per year, with adjustments for inflation based on the Consumer Price Index, may be used for activities necessary to the ITOC as described in this Section 11, including financial and performance audits of the Authority and the Agencies receiving revenue from the Authority.

B. Audit Requirement: The ITOC shall oversee the independent financial audit of the Authority and the financial and performance audits of the Agencies, which shall be performed in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States and performance goals adopted by the Authority consistent with Public Utilities Code Section 180000 et seq. The audits shall include the basic financial statements of the Authority as defined by the Governmental Accounting Standard Board pronouncement No. 34 and the performance of all aspects of the program based on the specific performance goals adopted by the Authority. The ITOC audit shall not relieve the Authority from performing its auditing obligations as imposed by law.

1) Role of Fiscal and Performance Audit and the ITOC:

- a. The ITOC shall, under the procurement rules of the Authority, jointly recommend with the active involvement of the Executive Director and the Authority Auditor, an independent California Certified Public Accountant to conduct an annual financial audit of the Authority pursuant to the provisions of this Ordinance, report findings based on the audit to the Authority, and to recommend any additional considerations which the ITOC believes may improve the financial operation while meeting all voter mandates.
- b. The ITOC shall, under the procurement rules of the Authority jointly recommend with the active involvement of the Executive Director and the Authority Auditor, retention of an independent California Certified Public Accountant to conduct a biennial performance audit of the Agencies, pursuant to the provisions of this Ordinance, report findings based on the

audits to the Authority, and recommend any additional considerations which the ITOC believes may improve the integrity of program implementation while meeting all voter mandates.

- c. The ITOC shall review each Agency's annual independent financial audit, report relevant findings based on the audits to the Authority, and recommend any changes which the ITOC believes may improve the financial operations while meeting all voter mandates.
- d. The Authority shall hold a publicly noticed meeting annually, which may be a regular or special Authority Board meeting, with the direct participation of the ITOC, to consider the findings and recommendations of the audits. A report of the findings and recommendations of each audit by the ITOC shall be made readily available to the public in print and on the Authority's electronic website.
- e. The Authority shall publish a biennial report to the community to be published at the expense of tax revenues in all local Napa County newspapers of general circulation.

C. Membership and Selection Process

- 1) The Authority shall develop an open selection process, actively recruit, and appoint seven (7) Committee members who shall be residents of the County of Napa possessing the following credentials:
 - a. One member who is a professional, retired or active, in the field of municipal audit, finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.
 - b. One member who is a licensed civil engineer, retired or active, with at least five years of demonstrated experience in the fields of transportation in government and/or the private sector.
 - c. One member who is a Certified Public Accountant (CPA) and experienced in financial audits.
 - d. One member shall be a representative of a Napa region Chamber of Commerce.
 - e. One member from a bona fide taxpayers association.
 - f. Two members from the public at-large.
- 2) The Chair and the Executive Director of NCTPA, the Chair of the Napa County Transportation and Planning Agency Technical Advisory Committee,

and the County Auditor-Controller shall serve as non-voting ex-officio members of the ITOC.

D. Terms and Conditions for Committees

- 1) The voting Committee members shall serve a two, three, and four year term, determined by the drawing of lots. Thereafter, Committee members shall serve four-year terms.
- 2) The Authority shall develop by-laws for the operation of the ITOC. The ITOC members shall receive a stipend of \$250 per quarterly meeting and no other payment shall be made for any purpose. This stipend will increase by \$50 per quarterly meeting every five years. A position on the Committee shall become vacant as a result of a member failing to attend two consecutive meetings.
- 3) The voting Committee members cannot be current local elected officials in Napa County or a full time staff member of any city, town, or county government, a local transit operator, or state transportation agency.
- 4) Non-voting ex-officio Committee members shall serve only as long as they remain incumbents in their respective positions and shall be automatically replaced by their successors in those positions.
- 5) If and when vacancies on the ITOC occur on the part of voting Committee members, either due to expiration of term or a vacancy occurring during a term, the Authority shall appoint an appropriate replacement within 90 days of the vacancy to fill the remainder of the term pursuant to the provisions of Government Code Sections 54970, *et. seq* (the Maddy Act).

E. ITOC Operation Protocols

- 1) The ITOC shall be appointed within 180 days prior to the operative date of the retail transactions and use tax and continue as long as retail transactions and use tax revenues from the current voter authorization are available for expenditure.
- 2) The Authority Board and staff shall fully cooperate with and provide necessary financial and staff support to ensure the ITOC successfully carries out its duties and obligations.

F. Conflict of Interest

- 1) ITOC voting members shall have no legal action pending against the Authority and are prohibited from participating in any commercial activity directly or indirectly involving the Authority or Napa County Transportation and Planning Agency (NCTPA), such as being a consultant or vendor to the Authority or NCTPA during their tenure on the ITOC.

- 2) ITOC voting members shall not have direct and/or indirect commercial interest or employment with any public or private entity which receives transportation retail transactions and use tax revenues authorized by this Ordinance.

SECTION 12. ADMINISTRATIVE FUNCTIONS AND EXPENSES:

- A. Revenues may be expended by the Authority for the actual expense of salaries, wages, benefits, and those services, including contractual services, necessary to administer the Ordinance; however, in no case shall such administrative expenditures exceed one percent (1%) of the annual revenues provided by the Ordinance.
- B. Administrative functions include providing overall program direction and management necessary to implement Authority policy, formulating organizational goals and objectives, coordinating activities with other agencies and organizations, performing finance, accounting, purchasing, personnel, government and community relations, and legal matters.

SECTION 13. RECEIPT AND ALLOCATION OF TAX REVENUES: The Authority Auditor shall receive the tax revenue and shall allocate funds to the Agencies on a calendar quarter basis, together with any accrued interest, by the 20th day of the month following the end of the quarter.

SECTION 14. ESTABLISHMENT OF SEPARATE ACCOUNTING: Each Agency receiving the revenues identified in Section 3 shall have its revenues deposited in a separate interest bearing Transportation Improvement Fund. Interest earned on revenues allocated pursuant to this Ordinance shall be expended only for those purposes permitted by this Ordinance.

SECTION 15. IMPLEMENTING ORDINANCES: Upon approval of this Ordinance by the voters the Authority shall, in addition to the rules required to be provided pursuant to this Ordinance, adopt implementing ordinances, rules, and policies that are not inconsistent with the purpose and intent of this Ordinance and take such other actions as may be necessary and appropriate to carry out its responsibilities.

SECTION 16. EFFECTIVE AND OPERATIVE DATES: This Ordinance shall be effective on November 6, 2012, if two-thirds of the electors voting on the ballot proposition approving the Ordinance vote to approve the ballot proposition on November 6, 2012. The imposition of the tax authorized by this Ordinance shall be operative on July 1, 2018, or upon termination of the Flood Protection tax, and after at least 110 days notice to the State Board of Equalization.

SECTION 17. PLACE OF SALE: For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from

such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization.

SECTION 18. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES: In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this county shall be substituted therefor. However, the substitution shall not be made:
- 1) The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;
 - 2) The result of that substitution would require action to be taken by or against this Authority or any agency, officer, or employee thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this Ordinance.
 - 3) In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 - 4) In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
- B. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

SECTION 19. PERMIT NOT REQUIRED: If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

SECTION 20. EXEMPTIONS AND EXCLUSIONS:

- A. There shall be excluded from the computation of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of the transactions tax the gross receipts from:
- 1) Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 - 2) Sales of property to be used outside the county which is shipped to a point outside the county, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the county shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-county address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-county and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 - 3) The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 - 4) A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.
 - 5) For the purposes of subparagraphs (3) and (4) of this Section, the sale or lease of tangible personal property shall be deemed not to be obligated

pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this county of tangible personal property:

- 1) The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
- 2) Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
- 3) If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
- 4) If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
- 5) For the purposes of subparagraphs (3) and (4) of this Section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- 6) Except as provided in subparagraph (7), a retailer engaged in business in the county shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the county or participates within the county in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the county or through any representative, agent, canvasser, solicitor, subsidiary, or person in the county under the authority of the retailer.
- 7) "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft

licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the county.

- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 21. AMENDMENTS: This Ordinance and Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment may, in the aggregate, reduce the percentage of tax revenue allocated to the Local Streets and Roads Maintenance Program as apportioned in Section 3. No amendment shall operate so as to affect the rate or duration of tax imposed by this Ordinance.

Amendments constituting expenditures for new programs or new projects that were not a part of the voter approved Expenditure Plan or referred to in the Local Streets and Roads Maintenance Program may only be approved with the subsequent consent of the electorate.

All amendments subsequent to the effective date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

SECTION 22. TEN-YEAR PROGRAM REVIEW: After the tax has been in effect for ten years after the operative date, the Authority shall conduct a comprehensive review of all revenues, projects and programs under the Expenditure Plan to evaluate the performance of the overall program over the previous ten-year period and to make revisions to the Expenditure Plan to improve its performance and allow for changed demographic conditions, transportation needs, revenues, and technology over the subsequent ten years. Revisions to the Ordinance and Expenditure Plan required as a result of the ten-year review shall be subject to the amendment process in Section 21. However, the 99% local street and road allocation provided in Section 3 shall not be altered.

SECTION 23. DESIGNATION OF FACILITIES: Each project or program receiving in excess of \$250,000 funded in whole or in part by revenues from the Ordinance shall be clearly designated with project signage at the project site during its construction or implementation as being provided by revenues from the Ordinance.

SECTION 24. SEVERABILITY: If any section, part, clause, or phrase of this Ordinance is for any reason held invalid or unconstitutional, the remaining portions shall not be affected but shall remain in full force and effect.

SECTION 25. ANNUAL APPROPRIATIONS LIMIT: Article XIII (B) of the California Constitution requires the establishment of an annual appropriations limit for governmental entities. The maximum annual appropriations limit for the Authority is hereby established as \$40 million. The appropriations limit shall be subject to adjustment as provided by law. All expenditures of the retail transactions and use tax revenues imposed by Section 4 are subject to the appropriations limit of the Authority.

SECTION 26. ENJOINING COLLECTION FORBIDDEN: No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the state or the Authority, or against any officer of the state or the Authority, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

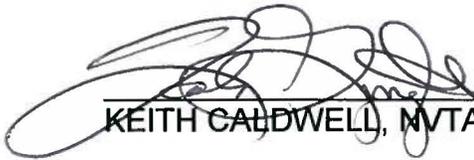
SECTION 27. DEFINITIONS:

- A. *Agency* means those cities, town, and county that lie within the geographic boundaries of the County of Napa.
- B. *Authority* means the Napa Valley Transportation Authority created by the Napa County Board of Supervisors with the concurrence of a majority of cities having a majority of the incorporated population of the county.
- C. *Expenditure Plan* means the expenditure plan required by Section 180206 of the Public Utilities Code to be adopted prior to the call of an election on this Ordinance. The expenditure plan includes the allocation of revenues for each authorized purpose. To the extent the summarized provisions of the expenditures contemplated by this Ordinance cannot be reconciled with the Expenditure Plan set forth in Attachment 1, the provisions of Attachment 1 shall prevail.
- D. *Effective Date* means the date the measure was passed by the electorate.
- E. *Highways* means all purposes necessary and convenient to the design, right-of-way acquisition, and construction of highway facilities, including all state highway routes and any other facilities so designated in the Expenditure Plan.
- F. *Infrastructure* means all components within the right-of-way necessary to support the roadway which includes road pavement, sub-grade, curb, gutter, sidewalks, curb ramps, surface and subsurface drainage, replacement traffic control devices, replacement roadway lighting, striping, pavement marking, intelligent transportation systems, and signage.

- G. *Maintenance* means repair, reconstruction or rehabilitation, and/or replacement of streets, roadways, and other infrastructure within the public right-of-way.
- H. *Operative Date* means the date the tax begins to collect revenue for this measure.
- I. *Project* is a single effort with a beginning and an end that would cause the construction or maintenance or reconstruction of some tangible portion of a transportation asset owned or operated by public agency that has independent utility. A *project* is not repeated on an annual basis, it does not appear without a detailed description as to cost and location in a local agency budget, and it must appear in a capital budget.
- J. *Reconstruction or Rehabilitation* includes any overlay, including the placement or replacement of base materials and any sub-grade work or widening of the roadway, if the widening is necessary to bring the roadway width to the desirable minimum width consistent with the geometric design criteria of the state for 3R (reconstruction, resurfacing, and rehabilitation). This does not include widening for the purpose of increasing the traffic capacity of a street or highway. This does include additions, changes or reconstruction of Infrastructure directly associated with the function of a street or roadway. It also includes additions necessary to incorporate and/or maintain bicycle facilities called for in the Napa County Transportation and Planning Agency's Countywide Bicycle Plan or adopted bicycle plans of the Agencies and any improvements or alterations necessary to the roadway and or pedestrian or bicycle travel ways to improve overall circulation and to meet American's with Disabilities Act requirements.
- K. *Regional Transportation Improvement Program Submission* means any program of projects sent or otherwise caused to be delivered to the Regional Transportation Planning Agency for Napa County by the entity designated by the Regional Transportation Planning Agency with the submission of that program for the local agencies for consideration by the Regional Transportation Planning Agency for inclusion in the Regional Transportation Improvement Program or its related documents.
- L. *Local Streets and Roads* means the pavement facilities and supporting Infrastructure within the street, road, or highway right-of-way.
- M. *Storm damage repair* means repair or reconstruction of local streets and highways and related drainage improvements that have been damaged due to storms and flooding, in those jurisdictions that have been declared disaster areas by the President of the United States and/or by the Governor of California.

SECTION 28. PUBLICATION OF ORDINANCE: A summary of this Ordinance shall be published at least five days before its passage in the local newspapers of general circulation published in the County of Napa, and at least once before the expiration of 15 days after its passage together with the names of the Directors voting for and against the same.

The foregoing Ordinance was introduced and read at a regular meeting of the Napa Valley Transportation Authority, held on May 16, 2012, and passed at a regular meeting of the Napa Valley Transportation Authority held on June 20, 2012, by the following vote:



KEITH CALDWELL, NVTA Chair

Ayes: GARCIA, BENNETT, GINGLES, KRIDER,
TECHEL, DODD, LUCE, CHILTON, DUNBAR

Noes: NONE

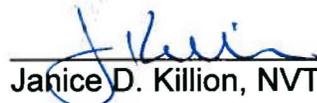
Absent: DUNBAR, BRITTON, WHITE

ATTEST:



Karalyn E. Sanderlin, NVTA Board Secretary

APPROVED:



Janice D. Killion, NVTA Legal Counsel

Attachment (1) Napa Countywide Road Maintenance Act Expenditure Plan

NAPA COUNTWIDE ROAD MAINTENANCE ACT EXPENDITURE PLAN

The net revenues received by the Authority from the proposed transactions and use tax shall be used to fund the projects described below after paying for the costs of this election, the costs of the Independent Taxpayer Oversight Committee, and administering the program. Only one percent (1%) of the net revenues may be expended on the costs of administration. The revenues received by the Authority will be less than the gross revenues actually collected because the fees the State Board of Equalization charges to collect the sales tax will be deducted before the revenues are transferred to the Authority. All funding and revenues are expressed in 2011 dollars over the twenty-five year life of the program.

The revenue allocated to each Agency under this Expenditure Plan may be used for any direct costs of design, materials testing, all project required environmental reviews, construction management, inspection, and construction of the projects.

Local Streets and Roads Maintenance Program

Description:

Of the annual revenues available, ninety-nine percent (99%) shall be allocated to the Local Streets and Roads Maintenance Program. Under the Ordinance, the funds for the Local Streets and Roads Maintenance Program must be used for maintenance, reconstruction or rehabilitation of local streets, roads, and infrastructure within the public right-of-way as defined.

The estimated funding for the Local Streets and Maintenance Program is (millions of dollars):

Project	Percentage Distribution	Transaction and Use Tax
American Canyon	7.7%	\$21.945
Calistoga	2.7%	\$7.695
City of Napa	40.35%	\$114.997
Napa County	39.65%	\$113.003
St. Helena	5.9%	\$16.815
Yountville	2.7%	\$7.695
Total	99%	282.15

Amendments

This Ordinance and Expenditure Plan may be amended to provide for the use of additional federal, state, and local revenues or to account for unexpected revenues by

approval of a two-thirds vote of the members of the Authority; the two-thirds must include the City of Napa, the County of Napa, and at least three other jurisdictions. No amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

Amendments constituting expenditures for new programs or new projects that were not a part of the voter approved Expenditure Plan or referred to in the Local Streets and Roads Maintenance Program may only be approved with the subsequent consent of the electorate.

EXHIBIT B

COST SHEET

Napa Valley Transportation Authority

The cost contains all pricing information relative to perform the audit engagement. The total all-inclusive maximum price contains all direct and indirect costs, including all out-of-pocket expenses.

Fiscal Year Ended June 30, 2019 and 2018

NVTA Financial **and** Single Audit \$,39,980

Fiscal Year Ended June 30, 2020 and 2019

NVTA Financial **and** Single Audit \$ 41,179

Fiscal Year Ended June 30, 2021 and 2020

NVTA Financial **and** Single Audit \$,42,415

Fiscal Year Ended June 30, 2022 and 2021

NVTA Financial **and** Single Audit \$ 43,687

Fiscal Year Ended June 30, 2023 and 2022

NVTA Financial **and** Single Audit \$ 44,998

Fiscal Year Ended June 30, 2024 and 2023

NVTA Financial **and** Single Audit \$ 46,348

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA Financial **and** Single Audits **\$258,607**

Napa Valley Transportation Authority- Tax Agency

Financial Audit

Fiscal Year Ended June 30, 2019

NVTA-TA Financial Audit \$ 5,460

Fiscal Year Ended June 30, 2020 and 2019

NVTA-TA Financial Audit \$ 5,624

Fiscal Year Ended June 30, 2021 and 2020

NVTA-TA Financial Audit \$ 5,793

Fiscal Year Ended June 30, 2022 and 2021

NVTA-TA Financial Audit \$ 5,966

Fiscal Year Ended June 30, 2023 and 2022

NVTA-TA Financial Audit \$ 6,145

Fiscal Year Ended June 30, 2024 and 2023

NVTA-TA Financial Audit \$ 6,330

TOTAL - Fiscal Year Ended 2019 - 2024

NVTA-TA Financial Audits \$ 35,318

Napa Valley Transportation Authority- Tax Agency

Compliance Audit

Compliance Audit of Entities

Entity	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
County of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Town of Yountville	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of St. Helena	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
NVTA	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
NVTA-TA	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100

Napa Valley Transportation Authority- Tax Agency

Performance Audit

Performance Audit of Programs

Major Programs	FY19	FY20	FY21	FY22	FY23	FY24
City of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
County of Napa	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Town of Yountville	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of St. Helena	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
City of American Canyon	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Minor Programs						
Per Project	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
To Be Determined	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100