



Request for Proposals 20-03 AUDITING SERVICES

Questions & Answers

April 15, 2020

The following written questions on RFP 20-03 were received by the deadline:

- 1. Q: Have there been any significant changes in Finance/Accounting personnel since the prior year?**
A: Only one, the Financial Reporting Accountant is retiring on April 30, 2020.
- 2. Q: Have there been any significant changes in processes or internal controls since the prior year?**
A. No, there have not been any significant changes in process or internal controls since the prior year.
- 3. Q: When has interim and year end fieldworks typically taken place? Or what time range would be preferable to you?**
A. Interim is typically in late May/June and year end is typically in last week in October.
- 4. Q: When has the Single Audit / Uniform Guidance testing been performed historically? Do the current auditors begin testing during interim fieldwork or is all the work performed during year-end fieldwork?**
A. The current auditors begin Single Audit testing during interim fieldwork.
- 5. Q: How does management provide document (PBC) requests to the auditors – email, SharePoint, USB drive, other?**
A. Management provides data via an upload to auditor's portal.
- 6. Q: Does management anticipate any changes in the level and type of Federal funding in current and future years?**
A. No, not at this time.
- 7. Q: Who prepares the financial statements? Management or the auditors?**
A. Historically, TJPA has prepared them but we may be looking at the option of having auditors prepare.

8. Q: Were there any waived or posted adjustments proposed by the auditors?

A: No.

9. Q: Can you provide copies of the most recently completed semi-annual trust account audit reports?

A: Yes, Attached

10. Q: Can you provide a copy of the prior year management letter?

A: Yes, Attached

11. Q: Given the current issues related to COVID-19 and limitations of essential travel/work only, would you consider allowing for electronic submission of our proposal rather than printed and bound copies?

A: Yes, the submittal instructions will be updated on the website.

12. Q: What were the prior audit fees for each deliverable?

A: We paid a flat fee of \$48,000.

13. Q: How long has the current auditors been performing the audit for the TJPA?

A: The current auditors have been performing the audit for TJPA for 9 years.

14. Q: How many auditors and how many weeks were the auditors on site for both interim and year end field work?

A: Typically, we have three auditors onsite, excluding the Partner and Senior Manager for both interim and year-end. Auditors are typically on-site one week for both interim and final audit.

15. Q: What were the prior audit fee(s)? Please provide breakdown by report.

A: We were invoiced a flat rate of \$48,000 per year; pricing was not by report.

16. Q: Are there any new services requested in this RFP that were not included in the prior year audit fee?

A: No, there are not any new services requested in this RFP that were not included in the prior year's audit fee.

17. Q: Will there be a Single Audit? (If so, please include the most recent copy of the report with your response)

A: Yes, Please see Financial Statements on website located here:

<https://tjpa.org/uploads/2019/12/FY2018-2019-TJPA-Annual-Financial-Report.pdf>

18. Q: If required, who does the State Controller's Financial Transaction Report preparation and submission? If the auditors, how much was the last year's fees?

A: TJPA has been preparing the SCO reports.

19. Q: How many journal entries were proposed by the auditors? Were there any findings?

A: The prior auditors prepared the GASB 68 analysis and provided the journal entry and related disclosures.

20. Q: Were there any material adjustments made by the auditors in connection with the examination of the prior year Financial Statements?

A: No, there were not any material adjustments made by the auditors in connection with the examination of the prior year Financial Statements.

21. Q: Has the TJPA entered into any Major Contracts, Studies and/or Started any Projects in the Current Fiscal Year that would not be reflected in the Prior Year Financial Statements?

A: No

22. Q: Any New Debt Issuances in the Current Fiscal Year?

A: The TJPA is in the process of issuing debt and anticipate bond closing in June 2020.

23. Q: Is the TJPA involved in any litigation not included in the Prior Year Financial Statements?

A: No

24. Q: Any other Major Changes in the Current Fiscal Year that would affect the operations of the TJPA?

A: No

25. Q: How did you measure the quality of the audit performed?

A: By the ability for staff to understand our business, ensure that deadlines were met and quality of the final product.

26. Q: What audit areas, in your opinion, were cumbersome?

A: None

27. Q: What efficiencies would you like to see in the audit of the TJPA's financials?

A: TJPA would like to see continuity in audit staff assigned to the engagement to account for continuous account knowledge, we would like to avoid having to explain our operations in detail every year.



TRANSBAY JOINT POWERS AUTHORITY

Mark Zabaneh • Executive Director

TJPA Board of Directors

Mohammed Nuru, Chair
San Francisco Mayor
Representative

Jeff Gee, Vice Chair
Peninsula Corridor Joint
Powers Board
Representative

Cheryl Brinkman
SF Municipal
Transportation Agency
Representative

Matt Haney
SF Board of Supervisors
Representative

Michael Hursh
AC Transit
Representative

Boris Lipkin
California High Speed
Rail Authority
Representative

Nadia Sesay
SF Board of Supervisors
Representative

Tony Tavares, ex officio
State Department of
Transportation (Caltrans)
Representative

December 3, 2019

Eide Bailly LLP
260 Sheridan Ave., Suite 440
Palo Alto, California 94306

This representation letter is provided in connection with your audit of the Transbay Joint Powers Authority (TJPA) as of June 30, 2019 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 3, 2019, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 9) Guarantees, whether written or oral, under which the TJPA is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the TJPA or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves—
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the TJPA's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The TJPA has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 22) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant
- 23) to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The TJPA has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The TJPA has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified.
- 32) Investments, derivative instruments, and land are properly valued.
- 33) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 34) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 35) We have appropriately disclosed the TJPA's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 36) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

37) With respect to the Schedule of Expenditures of Federal Awards:

- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the supplemental information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

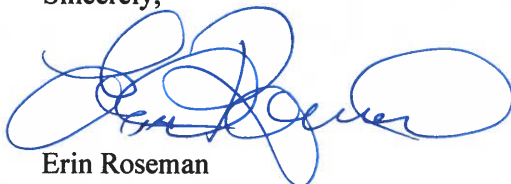
38) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of *Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.

- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and will accurately prepare the auditee section of the Data Collection Form as required by Uniform Guidance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Erin Roseman", with a large, stylized loop at the end.

Erin Roseman
Chief Financial Officer



Independent Accountant's Report
On Applying Agreed-Upon Procedures
Twelve Months Ended June 30, 2019

**Transbay Joint Powers Authority,
U.S. Department of Transportation,
and U.S. Bank National Association**



CPAs & BUSINESS ADVISORS

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Transbay Joint Powers Authority,
U.S. Department of Transportation, and
U.S. Bank National Association

We have performed the procedures enumerated below, solely to assist you in ensuring that the Transbay Joint Powers Authority (TJPA) complied with the requirements of the Collateral Agency and Account Agreement (Agreement) dated January 1, 2010 (as amended May 8, 2014, December 1, 2014 and January 1, 2017), between the United States Department of Transportation, TJPA, and U.S. Bank National Association, the specified parties, for the twelve months ended June 30, 2019. The TJPA's management is responsible for compliance with the Agreement. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our procedures and results are as follows:

1. Obtain the account statements for the Trust Accounts for the twelve months ended June 30, 2019. Verify that funds in the Trust Accounts are invested in conformity with the Agreement.

Results: We obtained the account statements for the Trust Accounts for the twelve months ended June 30, 2019. The funds in the Trust Accounts are invested in conformity with the Agreement.

2. Test revenue transactions to verify that each transaction is a) the Net Tax Increment Revenues, or b) interest or investment earnings on assets held in the Trust Accounts.

Results: We tested the revenue transactions and verified that each transaction is a) the Net Tax Increment Revenues, or b) interest or investment earnings on assets held in the Trust Accounts, as defined in the Agreement.

3. Test payment transactions to verify that each transaction is a) payment of fees, administrative costs, and other expenses of the Collateral Agent, the TIFIA Lender, or Permitted Debt Holders, or b) a transfer to a Trust Account next in line in the listing of accounts, e.g., from Net Tax Increment Revenues Account to Base Rental Interest Sub-Account (monthly, with quarterly payment from Collateral Agent to City).

Results: We tested the expense transactions and verified that each transaction is a payment of fees, administrative costs, and other expenses of the Collateral Agent, the TIFIA Lender, or Permitted Debt Holders. We also tested transfers and verified that each transfer was to a Trust Account next in line in the listing of accounts, from Net Tax Increment Revenues Account to Base Rental Interest Sub-Account.

This report is intended solely for the information and use of the Transbay Joint Powers Authority, U.S. Department of Transportation, and U.S. Bank National Association, and is not intended to be and should not be used by anyone other than those specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Handwritten signature of Erik Bailly LLP in cursive script.

Palo Alto, California
December 20, 2019



Independent Accountant's Report
On Applying Agreed-Upon Procedures
Six Months Ended June 30, 2019

**Transbay Joint Powers Authority,
California Department of
Transportation, and
City and County of San Francisco**



CPAs & BUSINESS ADVISORS

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Transbay Joint Powers Authority,
California Department of Transportation, and
City and County of San Francisco

We have performed the procedures enumerated below, solely to assist you in ensuring that the Transbay Joint Powers Authority (TJPA) complied with the requirements of the 2003 Cooperative Agreement (Cooperative Agreement) between the TJPA, California Department of Transportation, the City and County of San Francisco, the specified parties, for the six months ended June 30, 2019. The TJPA's management is responsible for compliance with the Cooperative Agreement. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Our procedures and results are as follows:

1. Obtain the account statements for the Trust Account for the six months ended June 30, 2019. Verify that funds in the Trust Account are deposited in interest bearing or investment earning accounts, other than cash required for projected immediate disbursements.

Results: We obtained the account statements for the Trust Account for the six months ended June 30, 2019. The funds in the Trust Account are deposited in interest bearing or investment earning accounts, other than cash required for projected immediate disbursements.

2. Obtain a schedule of revenue and expense transactions for the six-month period. Reconcile the schedule to the Trust Account statements for the six months ended June 30, 2019.

Results: We obtained a schedule of revenue and expense transactions for the six-months ended June 30, 2019. The revenue and expense transactions reconcile to the Trust Account statements for the six months ended June 30, 2019.

3. Test revenue transactions to verify that each transaction is interest or investment earnings on assets held in the Trust Account. TJPA shall provide a Revenue Ledger Detail Listing from the Logos financial accounting system to be appended to the audit report.

Results: We verified that each revenue transaction is interest or investment earnings on assets held in the Trust Account, as defined in the Cooperative Agreement.

TJPA provided a Revenue Ledger Detail Listing from the Logos financial accounting system that is appended to this letter.

4. Test a sample of expenditure transactions to verify that each transaction is for the payment of Capital Costs associated with the development of the Transbay Terminal. TJPA shall provide an Accounts Payable Report from the Logos financial accounting system to be appended to the audit report.

Results: We examined expenditures totaling \$3,170,859 or 84% of the total expenditures of \$3,766,355, during the six months ended June 30, 2019. Each of the examined transactions is for the payment of Capital Costs associated with the development of the Transbay Terminal, as defined in the Cooperative Agreement.

TJPA provided an Accounts Payable Report from the Logos financial accounting system that is appended to this letter.

This report is intended solely for the information and use of the Transbay Joint Powers Authority, State of California Department of Transportation and the City and County of San Francisco, and is not intended to be and should not be used by anyone other than those specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

A handwritten signature in black ink that reads "Eric Bailey LLP". The signature is written in a cursive, flowing style.

Palo Alto, California
December 20, 2019

TRANSBAY JOINT POWERS AUTHORITY
Revenue Ledger Detail Listing
From Date: 1/1/2019 - To Date: 6/30/2019

G/L Date	Journal	Type	Ledger	Description/Project	Source	Actual
G/L Account Number: CFTRST-343 Interest on Investment				Fiscal year to date		\$89,652.18
1/2/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	\$6,187.15
1/2/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	\$6,541.62
1/10/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	\$1,463.19
1/10/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	(\$4,521.44)
1/15/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	\$835.95
1/15/2019	2019-00001222	JE	GL	To record (CFTRST) investment account activity, January 2019	S285962-CFTRST	\$5,506.88
Month Total: January 2019						\$16,013.35
2/1/2019	2019-00001454	JE	GL	To record (CFTRST) investment account activity, February 2019	S285962-CFTRST	\$6,393.82
2/1/2019	2019-00001454	JE	GL	To record (CFTRST) investment account activity, February 2019	S285962-CFTRST	\$6,869.38
2/12/2019	2019-00001454	JE	GL	To record (CFTRST) investment account activity, February 2019	S285962-CFTRST	\$155.17
2/15/2019	2019-00001454	JE	GL	To record (CFTRST) investment account activity, February 2019	S285962-CFTRST	\$2,204.71
2/15/2019	2019-00001454	JE	GL	To record (CFTRST) investment account activity, February 2019	S285962-CFTRST	\$5,621.25
Month Total: February 2019						\$21,244.33
3/1/2019	2019-00001596	JE	GL	To record (CFTRST) investment account activity, March 2019	S285962-CFTRST	\$2,933.36
3/1/2019	2019-00001596	JE	GL	To record (CFTRST) investment account activity, March 2019	S285962-CFTRST	\$3,880.14
3/19/2019	2019-00001596	JE	GL	To record (CFTRST) investment account activity, March 2019	S285962-CFTRST	\$4,600.00
3/21/2019	2019-00001596	JE	GL	To record (CFTRST) investment account activity, March 2019	S285962-CFTRST	\$4,284.70
Month Total: March 2019						\$15,698.20
4/1/2019	2019-00001808	JE	GL	To record (CFTRST) investment account activity, April 2019	S285962-CFTRST	\$2,386.99
4/1/2019	2019-00001808	JE	GL	To record (CFTRST) investment account activity, April 2019	S285962-CFTRST	\$3,283.98
4/2/2019	2019-00001808	JE	GL	To record (CFTRST) investment account activity, April 2019	S285962-CFTRST	\$6,479.10
4/16/2019	2019-00001808	JE	GL	To record (CFTRST) investment account activity, April 2019	S285962-CFTRST	\$3,600.89
Month Total: April 2019						\$15,750.96
5/1/2019	2019-00001959	JE	GL	To record (CFTRST) investment account activity, May 2019	S285962-CFTRST	\$2,977.51
5/1/2019	2019-00001959	JE	GL	To record (CFTRST) investment account activity, May 2019	S285962-CFTRST	\$2,209.27
5/20/2019	2019-00001959	JE	GL	To record (CFTRST) investment account activity, May 2019	S285962-CFTRST	\$7,815.53
Month Total: May 2019						\$13,002.31
6/3/2019	2019-00002169	JE	GL	To record (CFTRST) investment account activity, June 2019	S285962	\$3,835.72

user: Hakam Hendi

S:\Finance\Trustee Accounts (08-02)\Trustee Account Audits\2019-06-30 Coop Agmt Audit Report (Caltrans)\Coop Revenue Ledger Listing Detail 6-30-19 (revised)

TAB: rptRevenueLedgerListingDetail

Pages 1 of 3

Tuesday, November 5, 2019

TRANSBAY JOINT POWERS AUTHORITY
Revenue Ledger Detail Listing
From Date: 1/1/2019 - To Date: 6/30/2019

6/3/2019	2019-00002169	JE	GL	To record (CFTRST) investment account activity, June 2019	S285962	\$773.09
6/6/2019	2019-00002169	JE	GL	To record (CFTRST) investment account activity, June 2019	S285962	\$5,808.83
6/30/2019	2019-00002583	JE	GL	To record acctued investment interest at 6/30/2019	Schedule	\$10,582.43
Month Total: June 2019						\$21,000.07
Account Total: Interest on Investment						\$192,361.40
Funding Source Total: Construction Fund Trust Account						\$192,361.40
G/L Account Number: NOTEBL-BLP-343 Interest on Investment					Fiscal year to date	\$27,974.11
1/2/2019	2019-00001216	JE	GL	To record (NOTEBL) investment account activity, January 2019	S285962-BLP	\$147.83
1/2/2019	2019-00001216	JE	GL	To record (NOTEBL) investment account activity, January 2019	S285962-BLP	\$4,773.79
1/10/2019	2019-00001216	JE	GL	To record (NOTEBL) investment account activity, January 2019	S285962-BLP	\$97.37
1/15/2019	2019-00001216	JE	GL	To record (NOTEBL) investment account activity, January 2019	S285962-BLP	\$430.36
1/15/2019	2019-00001216	JE	GL	To record (NOTEBL) investment account activity, January 2019	S285962-BLP	\$2,835.00
Month Total: January 2019						\$8,284.35
2/1/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	\$79.30
2/1/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	\$4,808.04
2/7/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	\$464.34
2/7/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	(\$5,580.36)
2/14/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	(\$1,498.61)
2/14/2019	2019-00001455	JE	GL	To record (NOTEBL) investment account activity, February 2019	S285962-BLP	\$889.84
Month Total: February 2019						(\$837.45)
3/1/2019	2019-00001595	JE	GL	To record (NOTEBL) investment account activity, March 2019	S285962-BLP	\$1,515.86
Month Total: March 2019						\$1,515.86
4/1/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$1,940.69
4/1/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$7,812.50
4/1/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$844.26
4/11/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$5,423.07
4/15/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$1,092.24
4/15/2019	2019-00001811	JE	GL	To record (NOTEBL) investment account activity, April 2019	S2859625-BLP	\$2,235.63
Month Total: April 2019						\$19,348.39
5/1/2019	2019-00001965	JE	GL	To record (NOTEBL) investment account activity, May 2019	S285962-BLP	\$1,023.52

user: Hakam Hendi

S:\Finance\Trustee Accounts (08-02)\Trustee Account Audits\2019-06-30 Coop Agmt Audit Report (Caltrans)\Coop Revenue Ledger Listing Detail 6-30-19 (revised)

TAB: rptRevenueLedgerListingDetail

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Tuesday, November 5, 2019

TRANSBAY JOINT POWERS AUTHORITY
Revenue Ledger Detail Listing
 From Date: 1/1/2019 - To Date: 6/30/2019

5/14/2019	2019-00001965	JE	GL	To record (NOTEBL) investment account activity, May 2019	S285962-BLP	\$3,988.73
Month Total: May 2019						\$5,012.25
6/3/2019	2019-00002168	JE	GL	To record (NOTEBL) investment account activity, June 2019	S285962	\$1,476.36
6/13/2019	2019-00002168	JE	GL	To record (NOTEBL) investment account activity, June 2019	S285962	\$5,361.40
6/30/2019	2019-00002583	JE	GL	To record acctued investment interest at 6/30/2019	Schedule	\$4,660.66
Month Total: June 2019						\$11,498.42
Account Total: Interest on Investment						\$72,795.93
Funding Type Total: Bridge Loan Proceeds						\$72,795.93
Funding Source Total: NOTE PAYABLE FUND						\$72,795.93
Grand Total:						\$265,157.33

Accounts Payable by G/L Distribution Report

Payment Date Range 01/01/19 - 06/30/19

Construction Costs Only (paid from Trust account)

Net Invoice Totals agree with G/L Account 106 Payments.

(Verified from Logos Bank Reconciliation report)

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Amount	Retention Amount	Stop Notice Withholding Amount	Net Invoice Amount
Funding Source CFTRST - Construction Fund Trust Account											
Account 203 - Retainage Payable											
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-173-CFT	PAF #6195, Retention Release, CFTRST, TG27.1, Mar-19	Paid by EFT # 222	04/08/2019	05/08/2019	03/31/2019	04/26/2019	47,000.00			47,000.00
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-175-CFT	PAF #6227, Retention Release, TG08.2, CFTRST, Apr-19	Paid by EFT # 228	04/11/2019	05/11/2019	04/11/2019	05/30/2019	926,075.50			926,075.50
Account 203 - Retainage Payable Totals								\$973,075.50	\$0.00	\$0.00	\$973,075.50
Account 480 - Transit Center Temp Closure											
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-108-CFT	PAF #5973-R, CMO Services, Nov-18	Paid by EFT # 213	11/29/2018	12/29/2018	11/30/2018	01/18/2019	91,593.25			91,593.25
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-109-CFT	PAF #6027, CMO Services, Dec-18	Paid by EFT # 214	12/20/2018	01/20/2019	12/31/2018	01/18/2019	235,179.29			235,179.29
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-110A-CF	PAF #6092, CMO Services Jan-19	Paid by EFT # 216	01/29/2019	02/28/2019	01/29/2019	02/25/2019	315,087.36			315,087.36
135 - WEBCOR-OBAYASHI JOINT VENTURE	30200.00-115-CFT	PAF #6104, Reimbursement for Smith Emery invoices, Lab Testing	Paid by EFT # 217	12/31/2018	01/31/2019	12/31/2018	04/03/2019	5,692.81			5,692.81
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-111-CFT	PAF #6134, CMO Services, Feb-19	Paid by EFT # 218	02/26/2019	03/26/2019	02/28/2019	04/12/2019	398,237.21			398,237.21
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-112-CFT	PAF #6206, CMO Services, Mar-19	Paid by EFT # 223	03/28/2019	04/28/2019	03/31/2019	05/10/2019	423,415.34			423,415.34
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-113-CFT	PAF #6270, CMO Services, Apr-19, CFTRST	Paid by EFT # 231	04/29/2019	05/29/2019	04/30/2019	06/07/2019	437,585.92			437,585.92
174 - TURNER CONSTRUCTION COMPANY	TTCP-CMO-114-CFT	PAF #6292, CMO Services, May-19	Paid by EFT # 232	05/29/2019	06/29/2019	05/31/2019	06/26/2019	389,153.60			389,153.60
Account 480 - Transit Center Temp Closure								\$2,295,944.78	\$0.00	\$0.00	\$2,295,944.78
Account 510 - Transit Center & Ramps Eng & Dsg											
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68793	PAF #6203, Constr. Admin., (ASA No.85), Jan-19	Paid by EFT # 219	02/21/2019	03/21/2019	01/31/2019	04/23/2019	444,318.75			444,318.75
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68846	PAF #6203, Constr. Admin., (ASA No.85), Feb-19	Paid by EFT # 220	03/26/2019	04/26/2019	02/28/2019	04/23/2019	541,226.05			541,226.05
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68847	PAF #6203, Constr. Admin., (ASA No.85), Oct-18	Paid by EFT # 221	03/26/2019	04/26/2019	10/31/2018	04/23/2019	10,015.00			10,015.00
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68791-CFT	PAF #6202, Add Svcs #66, IP Construction Administration, Jan-19	Paid by EFT # 226	02/21/2019	03/21/2019	01/31/2019	05/24/2019	29,561.00			29,561.00
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68793-A	PAF #6203-R, Correcting Entry for ASA #85	Paid by EFT # 224	05/29/2019	05/29/2019	05/29/2019	05/29/2019	(214,059.50)			(214,059.50)
73 - PELLI CLARKE PELLI ARCHITECTS, INC.	68846 (A)	PAF #6203-R, Correcting Entry for ASA #85	Paid by EFT # 225	05/29/2019	05/29/2019	05/29/2019	05/29/2019	(354,326.50)			(354,326.50)
Account 510 - Transit Center & Ramps Eng & Dsg Totals								\$456,734.80	\$0.00	\$0.00	\$456,734.80
Account 613 - Transit Center & Ramps Construction											
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-165-CFT	PAF #5961, Construction, October 2018, CFTRST	Paid by EFT # 215	11/28/2018	12/28/2018	10/31/2018	02/15/2019	2,669.16			2,669.16
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-171-CFT	PAF #6164, Construction, Jan-19, CFTRST	Paid by EFT # 222	03/07/2019	04/07/2019	01/31/2019	04/26/2019	27,346.83			27,346.83
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-174-CFT	PAF #6181, Construction, Feb-19, CFTRST	Paid by EFT # 227	03/22/2019	04/22/2019	02/28/2019	05/24/2019	2,621.46			2,621.46
Account 613 - Transit Center & Ramps Construction Totals								\$32,637.45	\$0.00	\$0.00	\$32,637.45
Funding Source CFTRST - Construction Fund Trust Account Totals								\$3,758,392.53	\$0.00	\$0.00	\$3,758,392.53
Funding Source NOTEBL - NOTE PAYABLE FUND											
Account 614 - Utility Relocation Construction											
135 - WEBCOR-OBAYASHI JOINT VENTURE	30100.00-165-BLP	PAF #5961, Construction, October 2018, NOTEBL	Paid by EFT # 76	11/28/2018	12/28/2018	10/31/2018	02/15/2019	8,381.43	(419.07)		7,962.36
Account 614 - Utility Relocation Construction Totals								\$8,381.43	(419.07)	\$0.00	\$7,962.36
Funding Source NOTEBL - NOTE PAYABLE FUND Totals								\$8,381.43	(419.07)	\$0.00	\$7,962.36
Grand Totals								\$3,766,773.96	(419.07)	\$0.00	\$3,766,354.89