



**Council of San Benito County Governments**  
**Measure G Transportation Safety and Investment Plan**  
**Oversight Committee**  
**Special Meeting Agenda**

**DATE:** Wednesday, February 26, 2020  
 6:00 p.m.

**LOCATION:** San Benito County Board of Supervisors Chambers  
 481 Fourth Street  
 Hollister, CA 95023

**MEMBERS:** **Victor Gomez, Chair** – Latinx Community  
**Judi Johnson, Vice-Chair** – Senior/Disabled Community  
**Darlene Boyd** – Education  
**John Eade** – Agriculture  
**Al Gonzales** – Trade/Labor  
**Jose Mario Ortega** – Industry  
**Tim Burns** – SBC District 1  
**Hamdy Abbass** – SBC District 2  
**Sandy Hughes** – SBC District 3  
**Kevin Stopper** – SBC District 4  
**Andrew Rollins** – SBC District 5

*Persons who wish to speak on an item contained in the agenda please complete a Speaker Card identifying the item(s) and provide it the Clerk prior to consideration of the item. Following recognition, persons desiring to speak are requested to state their name for the record. Each individual speaker will be limited to a presentation total of (3) minutes unless otherwise permitted by the Committee Chair.*

**6:00 P.M. CALL TO ORDER:**

- A. **ACKNOWLEDGE** Certificate of Posting
- B. Introductions
- C. Executive Director Announcements
- D. Member Announcements

**CONSENT AGENDA:**

1. **APPROVE** Minutes of the October 28, 2019 Measure G Transportation Safety and Investment Plan Oversight Committee meeting – Gomez
2. **RECEIVE** Fiscal Year 2019/2020 Second Quarter (October, November, December) Measure G Revenue Statement – Lezama

**REGULAR AGENDA:**

3. **RECEIVE** Presentation on Measure G Transportation Safety and Investment Plan and Funding for Local Jurisdictions – Gilbert
4. **REVIEW** Audited FY 2018/19 Financial Statements for Measure G – Gilbert

**\*Note:** Photos will be taken of Committee Members during the meeting for use in the annual report and other Measure G materials.

**ADJOURN TO MEETING OF APRIL 29, 2020 AT 6:00 P.M.**

In compliance with the Americans with Disabilities Act (ADA), if requested, the Agenda can be made available in appropriate alternative formats to persons with a disability. If an individual wishes to request an alternative agenda format, please contact the Clerk of the Council four (4) days prior to the meeting at (831) 637-7665. The Council of Governments Technical Advisory Committee meeting facility is accessible to persons with disabilities. If you need special assistance to participate in this meeting, please contact the Clerk of the Council's office at (831) 637-7665 at least 48 hours before the meeting to enable the Council of Governments to make reasonable arrangements to ensure accessibility.

**Council of San Benito County Governments  
Measure G Transportation Safety and Investment Plan Oversight Committee**

**REGULAR MEETING**

**October 28, 2019     6:00 PM**

**MINUTES**

**MEMBERS:**

<i>Attendee Name</i>	<i>Title</i>	<i>Representing</i>	<i>Attendance Status</i>
<i>Darlene Boyd</i>	Member	Education	Excused
<i>John Eade</i>	Member	Agriculture	Present
<i>Victor Gomez</i>	Chair	Latinx Community	Present
<i>Al Gonzales</i>	Member	Trade/Labor	Excused
<i>Judi Johnson</i>	Vice Chair	Senior/Disabled Community	Present
<i>Jose Mario Ortega</i>	Member	Industry	Present
<i>Tim Burns</i>	Member	SBC District 1	Present
<i>Hamdy Abass</i>	Member	SBC District 2	Absent
<i>Sandy Hughes</i>	Member	SBC District 3	Present
<i>Kevin Stopper</i>	Member	SBC District 4	Present
<i>Andrew Rollins</i>	Member	SBC District 5	Present

**STAFF PRESENT:**

Mary Gilbert; Executive Director, Kathy Postigo; Administrative Services Specialist, Veronica Lezama; Transportation Planner, Shirley Murphy; Deputy County Counsel, and Monica Gomez; Secretary.

**OTHERS PRESENT:**

Harry Mavrogenes; San Benito County Resource Management Agency Director.

**CALL TO ORDER:**

Chair Victor Gomez called the meeting to order at 6:00 p.m.

**CERTIFICATE OF POSTING:**

*A motion was made by Judi Johnson, and seconded by John Eade, the Committee acknowledged the Certificate of Posting. Vote: 8/0 motion passes.*

**PUBLIC COMMENT:** None.

**Executive Director Announcements:**

Executive Director, Mary Gilbert noted that Committee members will be required to complete the California Fair Political Practices Commission’s (FPPC) Form 700 - Statement of Economic Interests at the required intervals. Members should be receiving an email from the San Benito County Elections Department with a

link to complete the form on-line. Executive Director Gilbert also provided a regional transportation project update handout, which has information on local highway projects. The handout can be found on the COG website ([www.sanbenitocog.org](http://www.sanbenitocog.org)). Lastly, Ms. Gilbert stated that staff will provide information on the Pavement Management Programs for each of the local jurisdictions on the next agenda.

**MEMBER ANNOUNCEMENTS:** None.

**CONSENT AGENDA:**

1. **Approve** Measure G Transportation Safety and Investment Plan Oversight Committee Meeting Minutes Dated August 5, 2019 – Gomez
2. Receive 2019/20 Meeting Calendar – Gomez
3. Receive Adopted Measure G Transportation Safety and Investment Plan Oversight Committee Bylaws – Lezama

*A motion was made by Andrew Rollins, and seconded by John Eade, the Committee approved Consent Items 1-3. Vote 8/0 motion passes.*

**REGULAR AGENDA:**

4. **Receive Fiscal Year 2018/2019 Fourth Quarter (April, May, June) and Fiscal Year 2019/2020 First Quarter (July, August, September) Measure G Revenue Statements – Gilbert**

Mary Gilbert noted that Kathy Postigo, COG's Administrative Services Specialist was also present to answer any detailed questions from members.

Ms. Gilbert reported that during the reporting period, the California Department of Tax and Fee Administration (CDTFA) has collected and remitted a total of \$2,717,680.53 to the Council of San Benito County Governments' Measure G fund. She stated that COG staff was currently working on finalizing the local agency agreements with the Cities and County, which will specify the distribution quantities/percentages and terms for obtaining Measure G funds.

There was brief discussion about the funds collected to date. Staff was asked how often members would see expenditure reporting.

Ms. Gilbert stated that staff would be reporting to the committee on a quarterly basis. Kathy Postigo, explained that the County reports on a modified accrual basis at the end of the fiscal year.

There was no public comment.

5. **Receive Update on Measure G Strategic Plan and Cash Flow Model – Gilbert**

Mary Gilbert provided a Power Point presentation on the Measure G Strategic Planning Update (prepared by KNN Public Finance) and answered questions from the Committee. Ms. Gilbert stated that the Strategic Plan would detail all anticipated funding sources, opportunities for bonding and project management, advocacy, and other strategies to ensure that Measure G is successfully implemented with sufficient oversight by COG.

There was discussion about the Tier 1 Highway 25 Expressway project. Chair Gomez stated that knowing that the figures are going to be short for the project, based on KNN's cash flow model, the committee may want to consider looking at options that are more valuable. He said that if there is a cost savings and they

don't reach the \$240 million mark for the Highway 25 Expressway project, those other funds can be used for pavement maintenance for local roads.

Ms. Gilbert provided an overview of Tier I Highway 25 Project funding approaches: 1) Pay as you go: Revenues or Cash Balances 2) Borrow: Loans or Bonds 3) Matching Funds: Federal, State, & Local. Ms. Gilbert mentioned that COG is looking at doing a Value Analysis of the project with representatives from Caltrans, COG staff, County and City staff, and regional partners at Santa Clara Valley Transportation Authority to review project delivery alternatives.

There was discussion about bonds. Committee members asked to see the split of how much is paid towards interest and principal. They also asked to see the County and City's pavement maintenance project lists and recommended that City and County representatives are invited to attend the next meeting.

Ms. Gilbert provided an overview of Measure G next steps.

Chair Gomez asked to keep the Committee up to speed on COG Board directions on any potential changes of a modified Highway 25 project.

Ms. Gilbert stated that there will likely be more information to report once they have completed the Value Analysis of the project early next year.

There was no public comment.

## **6. Receive Presentation on Procedures for Transportation Project Development – Lezama**

Veronica Lezama provided a PowerPoint presentation on standard Transportation Project Development Procedures for projects funded with local, state, and federal funds.

Committee members thanked staff for the presentation stating that it was very helpful to see the step-by-step transportation development process.

There was no public comment.

## **7. Receive Update on Santa Clara/San Benito Mobility Partnership – Gilbert**

Executive Director Mary Gilbert provided an update on the latest work completed by the Santa Clara/San Benito Mobility Partnership, including the selection of a preferred alternative for the Phase 1 SR 25/101 Interchange design.

There followed discussion about Alternative 1, the preferred alternative for the interchange that was selected by the Mobility Partnership.

Chair Gomez mentioned that he asked staff to add this item to the agenda to receive an update and receive a broader understanding of the entire segment of Highway 25. However, he stated that for future updates members of the public are more than welcomed to attend the Mobility Partnership meetings, which are held in Gilroy. Ms. Gilbert mentioned that anyone interested may visit the Valley Transportation Authority (VTA) website and subscribe to the agendas and receive automatic notification of future agendas.

There was no public comment on this item.

*A motion was made by John Eade, and seconded by Kevin Stopper, the Committee voted to Adjourn the Measure G Transportation Safety and Investment Plan Oversight Committee meeting at 7:21 p.m.*

**ADJOURN TO MEETING OF JANUARY 29, 2020 AT 6:00 P.M.**

## Staff Report

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To: Measure G Transportation Safety and Investment Plan Oversight Committee  
From: Veronica Lezama, Transportation Planner      **Telephone:** (831) 637-7665 Ext. 204  
Date: February 26, 2020  
Subject: **2<sup>nd</sup> Quarter FY 2019/20 Measure G Revenue Statement**

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### Recommendation:

**RECEIVE** Fiscal Year 2019/2020 Second Quarter (October, November December) Measure G Revenue Statement.

### Summary:

During the reporting period, the California Department of Tax and Fee Administration (CDTFA) has collected and remitted a total of \$2,405,053.84 to the Council of San Benito County Governments' Measure G fund.

### Financial Impact:

During the reporting period, the State Board of Equalization has collected and remitted a total of \$2,717,680.53 to the Council of San Benito County Governments' Measure G fund, which is housed at the County of San Benito Auditor's Office. Interest on Measure G funds has yet to be allocated by the County Auditor's Office.

### Background:

Measure G is the COG Ordinance 2018-01 and Transportation Safety and Investment Plan that was approved by San Benito County voters on November 6, 2018. The measure consists of a one cent local transactions and use tax to be collected for 30 years to improve our local streets and roads, improve connectivity, and reduce congestion.

### Staff Analysis

The CDTFA was created in 1879 by constitutional amendment and charged with the responsibility for ensuring that county property tax assessment practices were equal and uniform throughout the state. Through the years, legislative changes expanded the BOE's role to administer additional taxes and fees, including local transportation tax measures.

Since the passage of Measure G, the CDTFA has collected \$2,727,580.89 (prior quarters). Once collected, funds are remitted to the Council of San Benito County Governments' Measure G

account, which is housed by the County of San Benito. The first payment of Measure G funds was deposited in May of 2019.

The enclosed Detailed General Ledger Reports do not include distribution of fund activity, as Measure G funds have yet to be distributed to local agencies or projects.

Executive Director Review: \_\_\_\_\_

Counsel Review: No

Attachments:

1. Fiscal Year 2019/2020 Second Quarter (October, November December) Measure G Revenue Statement

**MEASURE G GENERAL LEDGER  
SECOND QUARTER  
FISCAL YEAR 2019/2020**

**ATTACHMENT 1  
Detail General Ledger Report**

G/L Date Range 10/01/19 - 12/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Debit Amount	Credit Amount	Actual Balance		
G/L Account Number	<b>634.95.7391.101.9900000000 Cash Cash</b>								Balance To Date:	\$2,727,580.89	
10/24/2019	2020-00001744	JE	RA	WF Receipt Deposit Batch 10.25.19	Collections		680,432.88		3,408,013.77		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00002720	2020-00001404	Aug 2019 Measure G		Council of Governments		10/25/2019	680,432.88	680,432.88			
							Total	\$680,432.88	\$680,432.88		
									3,408,013.77		
11/25/2019	2020-00002527	JE	RA	WF Receipt Deposit Batch 12.10.19	Collections		1,181,568.51		4,589,582.28		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00004034	2020-00001992	3rd qtr 2019 (calendar)		Council of Governments		12/09/2019	1,181,568.51	1,181,568.51			
							Total	\$1,181,568.51	\$1,181,568.51		
12/24/2019	2020-00002809	JE	RA	WF Receipt Deposit Batch 01.03.20	Collections		543,052.45		5,132,634.73		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00004736	2020-00002251	Measure G Oct 2019		Council of Governments		01/02/2020	543,052.45	543,052.45			
							Total	\$543,052.45	\$543,052.45		
							Account	Cash Cash Totals	\$2,405,053.84	\$0.00	\$5,132,634.73
G/L Account Number	<b>634.95.7391.1000.512.001 Sales Tax Sales and Use Tax</b>								Balance To Date:	(\$524,447.76)	
10/24/2019	2020-00001744	JE	RA	WF Receipt Deposit Batch 10.25.19	Collections			680,432.88	(1,204,880.64)		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00002720	2020-00001404	Aug 2019 Measure G		Council of Governments		10/25/2019	680,432.88	(680,432.88)			
							Total	\$680,432.88	(\$680,432.88)		
11/25/2019	2020-00002527	JE	RA	WF Receipt Deposit Batch 12.10.19	Collections			1,181,568.51	(2,386,449.15)		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00004034	2020-00001992	3rd qtr 2019 (calendar)		Council of Governments		12/09/2019	1,181,568.51	(1,181,568.51)			
							Total	\$1,181,568.51	(\$1,181,568.51)		
12/24/2019	2020-00002809	JE	RA	WF Receipt Deposit Batch 01.03.20	Collections			543,052.45	(2,929,501.60)		
<i>Receipt Number</i>	<i>Receipt Batch</i>	<i>Receipt Description</i>		<i>Received From</i>		<i>Payment Date</i>	<i>Amount</i>	<i>Distribution Amount</i>			
2020-00004736	2020-00002251	Measure G Oct 2019		Council of Governments		01/02/2020	543,052.45	(543,052.45)			
							Total	\$543,052.45	(\$543,052.45)		
							Account	Sales Tax Sales and Use Tax Totals	\$0.00	\$2,405,053.84	(\$2,929,501.60)



**MEASURE G GENERAL LEDGER  
SECOND QUARTER  
FISCAL YEAR 2019/2020**

**Detail General Ledger Report**

G/L Date Range 10/01/19 - 12/31/19

Include Sub Ledger Detail

Exclude Accounts with No Activity

Balance To Date: \$0.00

G/L Account Number 634.95.7391.1000.541.001 Use of Money and Property Interest

JE GL

Account	Use of Money and Property Interest Totals	\$0.00	\$0.00	\$0.00
Program/Section/Activity	Administration Totals	\$0.00	\$2,405,053.84	
Division	Transportation Sales Tax Meas G Totals	\$2,405,053.84	\$2,405,053.84	
Department	Trust and Agency Totals	\$2,405,053.84	\$2,405,053.84	
Fund	Transportation Sales Tax Meas G Totals	\$2,405,053.84	\$2,405,053.84	
	Grand Totals	\$2,405,053.84	\$2,405,053.84	

***NO INTEREST HAS BEEN ALLOCATED BY THE COUNTY AUDITOR'S OFFICE  
FOR THE FIRST TWO QUARTERS AS OF 02/18/2020***

PRIOR QUARTERS CASH	\$2,727,580.89
CURRENT QUARTER CASH	<u>\$2,405,053.84</u>
<b>TOTAL CASH</b>	<b><u>\$5,132,634.73</u></b>



# Staff Report

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To: Measure G Transportation Safety and Investment Plan Oversight Committee  
From: Mary Gilbert, Executive Director Phone Number: (831) 637-7665 x.207  
Date: February 26, 2020  
Subject: **Measure G Transportation Safety and Investment Plan**

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## **Recommendation:**

**RECEIVE** Presentation on Measure G Transportation Safety and Investment Plan and Funding for Local Jurisdictions.

## **Summary**

The Measure G Transportation Safety and Investment Plan Oversight Committee will receive an update on Measure G and a presentation on Measure G funding for local jurisdictions and their pavement management programs.

## **Background:**

Measure G was approved by San Benito County voters during the November 6, 2018 General Election. Measure G received approval of 69.77% of voters, well above the 2/3 approval required by law.




The Measure consists of a one cent local transactions and use tax to be collected for 30 years to improve our local streets and roads, improve connectivity, and reduce congestion. Measure G calls for a Transportation Safety and Investment Plan Oversight Committee to be composed of San Benito County residents to oversee compliance with COG Ordinance 2018-01.

## **Financial Impact:**

Measure G is anticipated to generate an average of \$16 million annually over the 30-year term. Measure funds are dedicated solely for the purposes of improving safety on local roads and highways, repairing potholes, maintaining streets and roads, improving transportation for seniors, young people, and people with disabilities, and making walking and biking safer.

## **Staff Analysis**

The detailed Transportation Safety and Investment Plan identifies the below-mentioned priority investment plan projects in the following three tier categories. A project update on each category is also included as part of the table.

Category	Tier 1	\$	COG Update
 <p>Widen Highway 25 to reduce traffic congestion</p>	<p>Provide funding for environmental, design and construction of the Route 25 4-Lane Expressway Project. Local funds will be used to match with State and Federal funds as well as Traffic Impact Mitigation Fees.</p>	<p>\$242M*</p>	<p>Staff is coordinating project development with Caltrans and the local agencies. COG will participate in a Value Analysis of the project in March and April, with an emphasis on identifying project phases and accelerating delivery. COG is advocating for additional state funding for the project.</p>
 <p>Maintain local roads, repair potholes, and improve traffic flow</p>	<p>Funding will be provided to each local jurisdiction (City of Hollister, City of San Juan Bautista, and San Benito County) based on a population-based formula. 47.5 percent to San Benito County, 47.5 percent to the City of Hollister, and 5 percent to the City of San Juan Bautista. Funds will be distributed annually by COG and local jurisdictions will implement cost-effective improvements based on their Pavement Management Plans, General Plan Circulation Elements, and the Regional Transportation Plan. Local funds will be used to match with state gas tax funds already provided to the local jurisdictions.</p>	<p>\$216M</p>	<p>Staff is coordinating with local jurisdictions to implement their project needs. Next steps include approval of tax sharing agreements with local jurisdictions. Each jurisdiction is required to provide reports to COG to ensure that funds are being spent in accordance with the provisions of Measure G.</p>
 <p>Other categories</p>	<ul style="list-style-type: none"> <li>• Pedestrian and Bicycle Safety</li> <li>• Mobility, bus and paratransit services for seniors, people with disabilities, &amp; youth</li> <li>• Other Projects</li> <li>• Administration (capped at 1%)</li> <li>• Future planning</li> </ul>	<p>\$27M</p>	<p>Improve transit options for seniors, youth, and people with disabilities, pedestrian and bicycle safety and traffic flow, administration, and future planning &amp; contingency. Staff is in the process of outlining next steps in this category that are aligned with the needs in our Regional Transportation Plan.</p>

In October, the Committee asked to receive a presentation on Tier II projects and the local jurisdictions' pavement management programs. At the meeting, Council of Governments staff and local agency staff will provide the Oversight Committee with a presentation on the pavement management programs.

Executive Director Review: \_\_\_\_\_

Counsel Review:   N/A



Agenda Item: \_\_\_\_\_

*P: 831-637-7665*

*F: 831-636-4160*

*E: info@sanbenitocog.org*

## Staff Report

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To: Council of Governments  
From: Mary Gilbert, Executive Director Telephone: (831) 637-7665  
Date: February 26, 2019  
Subject: **Council of Governments FY 2018/19 Basic Financial Statements**

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### Recommendation:

**REVIEW** Audited FY 2018/19 Financial Statements for Measure G.

### Summary:

As required by Federal/State Statutes all local governments are required to perform an audit of their financial statements. As part of its bylaws, the Measure G Oversight Committee is responsible to review the annual audits. The Committee has the authority to request and review the specific financial information, and provide input on the audit to assure the funds are being expended in accordance with the Transportation Safety and Investment Plan.

### Financial Consideration:

The cost of the financial audit for all COG functions for FY 2018/19 is \$15,045, which was included in COG's FY 2018/19 Budget. Measure G funds were not expended on the preparation of the audit.

### Background:

As required by Federal and State Statutes all local governments are required to have an audit of their financial statements performed by an outside auditor. COG hired JJACPA, Inc. to provide financial audit services for fiscal year ending June 30, 2019.

### Staff Analysis:

There were no findings by the auditors and the financial statements are presented in conformity with accounting principles generally accepted in the United States of America.

Executive Director Review: \_\_\_\_\_

Counsel Review: \_\_\_\_\_ N/A \_\_\_\_\_

Supporting Attachment: Independent Auditor's Report – Oversight Letter and Measure G

*Council of San Benito County Governments  
330 Tres Pinos Rd, Suite C7  
Hollister, CA 95023*



**JJACPA, Inc.**

A Professional Accounting Services Corp.

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## INDEPENDENT AUDITORS' REPORT

To the Governing Board of the  
Council of San Benito County Governments  
Hollister, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Council of San Benito County Governments (Council), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the Council's June 30, 2018 financial statements and, in our report dated December 18, 2018; we expressed an unqualified opinion on those financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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1102 South Main Street, #1, Fort Bragg, CA 95437 ● phone (707) 964-6325

[www.jjacpa.com](http://www.jjacpa.com)

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budgetary comparison information of the Council of San Benito County Governments, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying supplementary information, which includes the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2019 on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

December 3, 2019

*JJACPA, Inc.*

JJACPA, Inc.

Dublin, CA

**Council of San Benito County Governments**

**Balance Sheet**

**Governmental Funds**

**June 30, 2019**

(with comparative totals for June 30, 2018)

Measure G Capital Projects	PTMISEA & ARRA Capital Projects	Other Governmental Funds	Totals	
			2019	2018
\$ 467,037	\$ 1,737,630	\$ 237,291	\$ 5,852,660	\$ 5,450,209
			771,739	719,950
1,736,096		119,229	1,855,325	10,921
<u>\$ 2,203,133</u>	<u>\$ 1,737,630</u>	<u>\$ 356,520</u>	<u>\$ 8,479,724</u>	<u>\$ 6,181,080</u>
\$ -	\$ -	\$ 4,003	\$ 55,618	\$ 22,091
			1,061	-
			109,712	109,712
		4,003	166,391	131,803
	1,492,504		1,492,504	
	152,852		152,852	
2,203,133	92,274		2,295,547	658,414
		352,517	4,372,426	5,390,090
			4	773
<u>2,203,133</u>	<u>1,737,630</u>	<u>352,517</u>	<u>8,313,333</u>	<u>6,049,277</u>
<u>\$ 2,203,133</u>	<u>\$ 1,737,630</u>	<u>\$ 356,520</u>	<u>\$ 8,479,724</u>	<u>\$ 6,181,080</u>

**Council of San Benito County Governments**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
For the year ended June 30, 2019  
(with comparative totals for the year ended June 30, 2018)

Measure G Capital Projects	PTMISEA & ARRA Capital Projects	Other Governmental Funds	Totals	
			2019	2018
\$ 9,900	\$ 37,589	\$ 6,047	\$ 127,675	\$ 66,268
2,193,233	1,055,315	244,158	4,742,663	1,346,132
-	-	-	1,500	900
-	-	23,700	23,708	27,487
<u>2,203,133</u>	<u>1,092,904</u>	<u>273,905</u>	<u>4,895,546</u>	<u>1,440,787</u>
-	-	26,302	514,659	473,305
-	-	114,923	313,386	224,864
-	-	-	64,624	66,646
-	-	-	12	24
-	13,539	-	1,738,809	77,415
<u>-</u>	<u>13,539</u>	<u>141,225</u>	<u>2,631,490</u>	<u>842,254</u>
<u>2,203,133</u>	<u>1,079,365</u>	<u>132,680</u>	<u>2,264,056</u>	<u>598,533</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,203,133</u>	<u>1,079,365</u>	<u>132,680</u>	<u>2,264,056</u>	<u>598,533</u>
-	658,265	219,837	6,049,277	5,450,744
<u>\$ 2,203,133</u>	<u>\$ 1,737,630</u>	<u>\$ 352,517</u>	<u>\$ 8,313,333</u>	<u>\$ 6,049,277</u>



# Council of San Benito County Governments

## Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual

### Measure G Capital Projects Fund

For the year ended June 30, 2019

(with comparative actual amounts for the year ended June 30, 2018)

	Original Budget	Amended Budget	2019 Actual	Variance Positive (Negative)	2018 Actual
<b>REVENUES:</b>					
Use of money and property:					
Investment income (losses)	\$ -	\$ -	\$ 9,900	\$ 9,900	\$ -
Total use of money and property	-	-	9,900	9,900	-
Intergovernmental:					
Sales Tax	-	-	2,193,233	2,193,233	-
Total intergovernmental	-	-	2,193,233	2,193,233	-
Other					
Total revenues	-	-	2,203,133	2,203,133	-
<b>EXPENDITURES:</b>					
Salaries and benefits	-	-	-	-	-
Capital outlay:					
Measure G projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	2,203,133	2,203,133	-
<b>REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</b>	<u>\$ -</u>	<u>\$ -</u>	2,203,133	<u>\$ 2,203,133</u>	-
<b>FUND BALANCES:</b>					
Beginning of year			-		-
End of year			<u>\$ 2,203,133</u>		<u>\$ -</u>

The accompanying notes are an integral part of these basic financial statements.