



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

DATE: Wednesday, July 29, 2020
 6:00 p.m.

LOCATION: This Meeting will be held via Zoom

Attendance at the SSTAC meeting is closed to the public per Executive Order N-29-20. The public may join the meeting by Zoom: <https://zoom.us/join> per the instructions provided at the end of the agenda:

Meeting ID: 840-7630-6967

- 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 address the Measure G Citizens Oversight Committee must address the Chairperson when public comment is called. Following recognition, persons desiring to speak are requested to state their name for the record. After hearing audience comments, the Public Comment portion of the agenda item will be closed. **The opportunity to address the Citizens Oversight Committee on items of interest not appearing on the agenda will be provided during Section D. Public Comment.***

6:00 P.M. CALL TO ORDER:

- A. **ACKNOWLEDGE** Certificate of Posting
- B. **NOTICE OF TEMPORARY PROCEDURES FOR MEASURE G MEETINGS**
***(Please see Zoom instructions at the end of the agenda)**

Pursuant to California Governor Gavin Newsom’s Executive Order N-29-20 issued on March 17, 2020, relating to the convening of public meetings in response to the COVID-19 pandemic. Additionally, members of Measure G are allowed to attend the meeting via teleconference and to participate in the meeting to the same extent as if they were present.

- C. Introductions

- D. Public Comment (*Opportunity to address the committee on items of interest not appearing on the agenda. No action may be taken unless provided by Govt. Code Sec. 56954.2. Speakers are limited to 3 minutes.*)
- E. Executive Director Announcements
- F. Member Announcements

CONSENT AGENDA:

- 1. **APPROVE** Minutes of the February 26, 2020 Measure G Transportation Safety and Investment Plan Oversight Committee Special Meeting – Gomez
- 2. **RECEIVE** Fiscal Year 2019/2020 Fourth Quarter ending June 30, 2020 Measure G General Ledger – Lezama

REGULAR AGENDA:

- 3. **RECEIVE** Update on Measure G Activities and Approved Funding Scenario for Projects – Gilbert
- 4. **REVIEW** Audited FY 2018/19 Financial Statements for Measure G – Gilbert

ADJOURN TO MEETING OF OCTOBER 28, 2020 AT 6:00 P.M.

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

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.

ZOOM INSTRUCTIONS:

Members of the public are encouraged to participate in Measure G meetings in the following ways:

1. Remote Viewing

Members of the public who wish to watch the meeting can view the meeting online through Zoom. Instructions for participating via Zoom are included below.

2. Written Comments & Email Public Comment

Members of the public may submit comments via email by 4:00 PM. on the Tuesday prior to the Measure G meeting to: monica@sanbenitocog.org. Regardless of whether the matter is on the agenda. Every effort will be made to provide Committee Members with your comments before the agenda item is heard.

3. Council of Governments Measure G meeting Zoom Instructions for remote Participants:

Three ways to attend zoom meetings: **1) over the phone, 2) on a web browser, or 3) through the Zoom Smart Device Application.** Each meeting will have a meeting ID, which is a unique number associated with an instant or scheduled meeting.

1. Over the phone (Audio only):

- (669) 900-6833 or (408) 638-0968.

2. On a Web-browser:

- <https://zoom.us/join>

Council of San Benito County Governments ■ Measure A Authority
Airport Land Use Commission ■ Service Authority for Freeways and Expressways

330 Tres Pinos Road, Suite C7 ■ Hollister, CA 95023 ■ Phone: 831-637-7665 ■ Fax: 831-636-4160

www.SanBenitoCOG.org

3. Smart device Application:

- Apple App store: <https://apps.apple.com/us/app/id546505307>
- Android App store: <https://play.google.com/store/apps/details?id=u.s.zoom.videomeetings>

Zoom Audio Only (phone)

If you are **calling in as audio-only**, please dial **(669) 900-6833** or **(408) 638-0968**.

1. It will ask you to enter the **Meeting ID, 840-7630-6967**, followed by the **"#" key**, which can be found at the top page of the agenda. The meeting agenda can be found at: http://www.sanbenitocog.org/wp-content/uploads/2020/07/MGOC_Packet_072920.pdf
2. It will then ask for a **Participant ID**, press the **"#" key** to continue.
3. Once you enter the zoom meeting, you will automatically be placed on mute.
4. **Public Comment:** If you are using a phone, please press the **"*9"** to raise your hand, zoom facilitator will unmute you when your turn arrives.

Zoom On Web-browser or Zoom app on Tablet or Smartphone

If joining through web-browser launch: <https://zoom.us/join> or launch the Zoom app on your Tablet or Smartphone

1. Select **"JOIN A MEETING"**
2. You will be prompted to enter **Meeting ID, 840-7630-6967** and include a name to join the meeting. The meeting agenda can be found at: http://www.sanbenitocog.org/wp-content/uploads/2020/07/MGOCC_Packet_072920.pdf
3. You can launch audio through your computer or set it up through the phone. Follow instructions provided by Zoom.
4. **Public Comment:** *click "Raise hand" icon, the zoom facilitator will unmute you when your turn arrives.*

Public Comment Guidelines

- If participating on Zoom: Once you are selected, you will hear that you have been unmuted: State your first name, last name, and county you reside in for the record.
- The Council of Governments Measure G Committee welcomes your comments.
- Each individual speaker will be limited to a presentation total of three (3) minutes.
- Please keep your comments, brief, to the point, and do not repeat prior testimony, so that as many people as possible can be heard. Your cooperation is appreciated.

If you have questions, contact the Council of Governments and leave a message at (831) 637-7665 x. 201, or email: monica@sanbenitocog.org.

CERTIFICATE OF POSTING

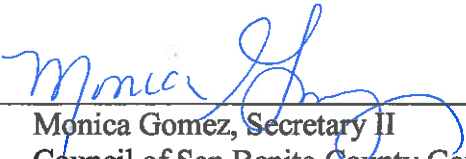
Pursuant to Government Code Section #54954.2(a) the Regular Meeting Agenda for the Council of San Benito County Governments Measure G Transportation Safety and Investment Plan Oversight Committee on **July 29, 2020, at 6:00 p.m.** was posted at the following locations freely accessible to the public:

The front entrance of the Old San Benito County Courthouse, Monterey Street, Hollister, CA 95023, and the Council of Governments Office, 330 Tres Pinos Road, Suite C-7, Hollister, CA 95023, at the following date and time:

On the 23rd day of July 2020, on or before 5:00 p.m.

The meeting agenda was also posted on the Council of San Benito County Governments website, www.sanbenitocog.org, under Meetings, Measure G Transportation Safety and Investment Plan Oversight Committee, 2020 Meeting Schedule.

I, Monica Gomez, swear under penalty of perjury that the foregoing is true and correct.

BY: 

Monica Gomez, Secretary II
Council of San Benito County Governments

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

SPECIAL MEETING

February 26, 2020 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	Absent
<i>John Eade</i>	Member	Agriculture	Present
<i>Victor Gomez</i>	Chair	Latinx Community	Present
<i>Al Gonzales</i>	Member	Trade/Labor	Present
<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 Abbass</i>	Member	SBC District 2	Present
<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, COG Executive Director; Shirley Murphy, Deputy County Counsel; and Monica Gomez; Secretary

OTHERS PRESENT:

Harry Mavrogenes, Greg Bucknell, San Benito County Resource Management Agency; Frank Barragan; Aaron Hughes

CALL TO ORDER:

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

PLEDGE OF ALLEGIANCE: Kevin Stopper led the pledge of allegiance.

CERTIFICATE OF POSTING:

A motion was made by Judi Johnson, and seconded by John Eade, the Committee acknowledged the Certificate of Posting. Vote: 10/0 motion passes.

Executive Director Announcements:

Executive Director, Mary Gilbert encouraged members to visit the Valley Transportation Authority (VTA) website at VTA.org/SR25 to get an update on the Mobility Partnership US 101/SR25 Interchange. She

mentioned that you can also subscribe to that agendas and receive notification of future agendas. The next Mobility Partnership meeting is scheduled on March 4, 2020 at 9:30 a.m.

Ms. Gilbert announced that Assembly member Robert Rivas will be hosting a Climate Change seminar Friday, February 28, 2020 from 3p.m-7p.m. at the San Benito High School.

MEMBER ANNOUNCEMENTS: None

CONSENT AGENDA:

1. Approve Measure G Transportation Safety and Investment Plan Oversight Committee Meeting Minutes Dated October 28, 2019 – Gomez
2. Receive Fiscal Year 2019/2020 Second Quarter (October, November, December) Measure G Revenue Statement – Lezama

A motion was made by Judi Johnson, and seconded by John Eade, the Committee approved Consent Items 1 and 2. Vote 10/0 motion passes.

REGULAR AGENDA:

3. Receive Presentation on Measure G Transportation Safety and Investment Plan and Funding for Local Jurisdictions – Gilbert

Mary Gilbert provided an update on Measure G Safety and Investment Plan and funding for local jurisdictions. She stated that Tier II -Local Streets and Roads maintenance funds 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. Staff is coordinating with local jurisdictions to implement their project needs. Next steps include approval of tax sharing agreements with local jurisdictions. Regarding Tier I – Highway 25 Widening project, 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.

Committee members inquired about the makeup of the Value Analysis group.

Ms. Gilbert stated that the team of engineers and planners working on the Value Analysis includes representatives from COG, Caltrans, the City of Hollister, and San Benito County.

John Eade inquired about bonding for the project. He stated that because currently interest rates are low, they should take advantage and borrow as much as they can for the project.

Ms. Gilbert stated that staff is working with the finance firm to look at bonding, however, there is a provision that says you must spend the bond within three years. They are not at a point where they can bond. They must first identify what project they want to build and go through the project phases.

Committee members asked if the Value Analysis would be open to the public.

Ms. Gilbert stated that the Value Analysis was a staff level working group, not open to the public. However, staff will present a final report to the COG Board which will be open to the public.

Ms. Gilbert stated that another part of the Highway 25 project includes the interchange at Highway 25 and 156. Staff is looking at potentially fast tracking an interchange at Highway 25 and 156. Caltrans has proposed constructing a roundabout at the intersection, which has been opposed by all three local jurisdictions. Staff has been working with Caltrans and has proposed an interchange design that could

hopefully be built more quickly and may be the first phase of the Highway 25 project. Staff is also advocating for additional state funding for the project.

Ms. Gilbert mentioned that representatives from the City of Hollister and San Juan Bautista were not able to participate at the meeting, but she invited them to present at a future meeting. Ms. Gilbert introduced Harry Mavrogenes San Benito County Resource Management Agency Director who provided a PowerPoint presentation on the road improvement projects for the County.

There was discussion about some of the County road improvement projects. Hamdy Abbass asked if they could make a recommendation to the California Highway Patrol (CHP) to put in a flashing sign to lower speed on Highway 25 to bring added awareness to drivers. Mr. Abbass also asked if it was possible to place a stop sign at the corner of Shore Road and Frazier Lake because it is a disaster waiting to happen.

Ms. Gilbert stated that she would follow up with the CHP Captain regarding a temporary sign at Highway 25. Mr. Mavrogenes stated that he would look into the possibility of placing a stop sign at Shore Road and Frazier Lake.

Andrew Rollins suggested looking into purchasing signs that have the capability of recording data, such as the number of cars and traffic speed. The data can be downloaded from time to time and can be beneficial for planning purposes. He said that the City of San Jose has them in place and they are not expensive.

Mr. Mavrogenes stated that as technology improves and looking at more long-term planning, they would consider looking into Mr. Rollins suggestion for certain locations.

There was brief discussion about Bridge projects in the County. Ms. Gilbert stated that more information regarding bridges could be found in COG's Regional Transportation Plan.

There was discussion about getting information out to the public. After the primary elections take place, staff will be working with a public engagement firm to help with strategies when talking to the public and media.

Public Comment:

Frank Barragan
Board of Supervisor's Dist. 2 Candidate

Mr. Barragan commended members for volunteering their time to serve on the Committee and helping reduce some of the stress that families are having with commuting out of town. He said he believed that we need to stop taking direction from Caltrans and AMBAG. He said that he had a direct mandate from District 2 residents to widen Highway 25 and Highway 156 as quickly and cost effectively as possible. He said that Caltrans and AMBAG have their own goals which are not aligned with San Benito County right now. He said that we need to make sure Highway 25 is ready in advance for the new Santa Clara 101/25 Interchange. He said that we need to take the lead instead of allowing staff, consultants, and the Technical Advisory Committee, which also has Caltrans representative in it, take the lead. He recommended that an ad-hoc committee of this group be selected to meet and brainstorm and come back with suggestions on how to widen Highway 25 faster and more cost effective. The ad-hoc committee should be allowed to meet with anyone, including residents of San Benito County to get ideas on how to accomplish their goals vs. Caltrans goals. He said that once the ad-hoc committee has completed their review it should be presented to COG for implementation. He said that our residents need to know that our local government is in control and have their best interest. He said that once we decide to control the widening of Highway 25, we take control of our future and start building infrastructure to improve the quality of life.

Chair Gomez thanked Mr. Barragan for his comments. He also thanked COG staff and County staff for their updates. He asked staff to provide a report back on the Value Analysis at the next Measure G Oversight Committee meeting.

Judi Johnson stated for the record that as of now, we are getting deposits, we are not paying anything. She said that it is important that the public knows that we are accumulating money so that when we can use it, we will. She also stated as a reminder for the public, that the Measure G Oversight Committee does not have any decision power, they can only make recommendations to the COG Board.

There was no further discussion on the item.

4. Review Audited FY 2018/19 Financial Statements for Measure G – Gilbert

Mary Gilbert reported that as part of its bylaws, the Measure G Oversight Committee is responsible to review the annual audits. COG hired JJACPA, Inc. to provide financial audit services for fiscal year ending June 30, 2019. 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.

Judi Johnson asked how the auditing firm was selected. She mentioned that she did not have any questions regarding the audit, but that she would like to see a lot of detail when they start spending Measure G funds.

Ms. Gilbert stated that the auditing firm was selected a couple of years ago through a competitive request for proposals (RFP) process. Ms. Gilbert stated that what was included in the report was the end of year basic financial statements, however, as expenditures come out staff will provide more information for the committee to evaluate what is being spent. She mentioned that a draft budget for the next fiscal year will be presented to the Committee at their next meeting in April.

Sandy Hughes inquired about pages 19-20 of the Balance Sheet. She noted that the pages were missing detailed information, perhaps a column to the left was cut-off.

Ms. Gilbert stated that she would follow up with staff and bring the financial report back at the next meeting.

Public Comment:

Frank Barragan

Frank Barragan stated that it was mentioned that \$5million had been given by the state, so he wanted to know how much had actually been collected in Measure G funds and how much had been spent because there is a balance of a little over \$5 million listed in the fund balance.

Ms. Gilbert stated that the financial statements are for Measure G and it would not include the \$5 million in matching funds. Chair Gomez suggested that Mr. Barragan could look at Item 2 of the agenda packet which includes the up to date Measure G financials.

There was no further discussion on the item.

A motion was made by Jose Mario Ortega, and seconded by Kevin Stopper, the Committee voted to Adjourn the Measure G Transportation Safety and Investment Plan Oversight Committee meeting at 6:58 p.m.

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

Staff Report

To: Measure G Transportation Safety and Investment Plan Oversight Committee
From: Veronica Lezama, Transportation Planner **Telephone:** (831) 637-7665 Ext. 204
Date: July 29, 2020
Subject: **4th Quarter FY 2019/20 Measure G General Ledger**

Recommendation:

RECEIVE Fiscal Year 2019/2020 Fourth Quarter ending June 30, 2020 Measure G General Ledger.

Summary:

The Council of San Benito Governments' Measure G fund for the Fiscal Year 2019/2020 has received \$7,171,268 from the California Department of Tax and Fee Administration (CDTFA) and \$56,252 of interest has been earned. For a total of \$7,227,520 for the Fiscal Year 2019/2020.

Financial Impact:

At the end of Fiscal Year 2018/2019 Measure G had a balance of \$2,203,133. As to date Measure G has a balance of \$9,430,653. Currently we have not received the State Board of Equalization's collections for May and June of 2020. These amounts will be accrued when received to Fiscal Year 2019/2020. Also, the 4th quarter interest has not been allocated.

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.

The first collection of Measure G funds was received in May of 2019. Currently the Measure G fund has \$9,430,653 which includes the use sales tax received from the CDTFA and interest received from San Benito County. The May and June collections have not yet been received from

the CDTFA along with the 4th quarter interest allocation from San Benito County Auditor. These will be included in the final General Ledger for Fiscal Year 2019/2020.

The enclosed Detailed General Ledger Reports show no expenditures, as Measure G funds have yet to be distributed to local agencies or projects.

Executive Director Review: MG

Counsel Review: No

Attachments:

1. Fiscal Year 2019/2020 Fourth Quarter Measure G General Ledger

Detail General Ledger Report

G/L Date Range 07/01/19 - 06/30/20

Include Sub Ledger Detail

Include 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	634.95.7391.101.9900000000 Cash Cash							Balance To Date:	\$467,037.50
07/24/2019	2020-0000478	JE	RA	WF Receipt Deposit Batch 07.31.19	Collections		571,405.49		1,038,442.99
<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>		
2019-00009109	2019-00004835	2019 May Balance		Measure G	06/30/2019	571,405.49	571,405.49	571,405.49	
					Total	\$571,405.49	\$571,405.49	\$571,405.49	
08/26/2019	2020-0000670	JE	RA	WF Receipt Deposit Batch 08.27.19	Collections		1,164,690.14		2,203,133.13
<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>		
2019-00009186	2019-00004871	Measure G 2019 2nd qtr.		Concil of Governments	06/30/2019	1,164,690.14	1,164,690.14	1,164,690.14	
					Total	\$1,164,690.14	\$1,164,690.14	\$1,164,690.14	
09/24/2019	2020-00001326	JE	RA	WF Receipt Deposit Batch 09.26.19	Collections		524,447.76		2,727,580.89
<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>		
2020-00001616	2020-00000966	Measure G July 2019		Council of Governments	09/25/2019	524,447.76	524,447.76	524,447.76	
					Total	\$524,447.76	\$524,447.76	\$524,447.76	
09/30/2019	2020-00004604	JE	GL	Interest Allocation Q1			10,868.73		2,738,449.62
10/24/2019	2020-00001744	JE	RA	WF Receipt Deposit Batch 10.25.19	Collections		680,432.88		3,418,882.50
<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	680,432.88	
					Total	\$680,432.88	\$680,432.88	\$680,432.88	
10/31/2019	2019-00006613	JE	GL	reallocate negative interest 18/19		Year-End JE - Year-End JE	9,690.00		3,428,572.50
10/31/2019	2020-00002621	JE	GL	reverse JE 2019-6613 posted to wrong year		Reverse Journal Entry - Reverse Journal Entry		9,690.00	3,418,882.50
11/25/2019	2020-00002527	JE	RA	WF Receipt Deposit Batch 12.10.19	Collections		1,181,568.51		4,600,451.01
<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	1,181,568.51	
					Total	\$1,181,568.51	\$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		5,143,503.46
<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>		

MEASURE G

Detail General Ledger Report

G/L Date Range 07/01/19 - 06/30/20

Include Sub Ledger Detail

Include Accounts with No Activity

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
12/31/2019	2020-00004766	JE	GL	Q2 Investment Distribution FY1920		18,832.12		5,162,335.58
01/24/2020	2020-00003390	JE	RA	WF Receipt Deposit Batch 01.29.20	Collections	591,929.91		5,754,265.49
<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>
2020-00005500	2020-00002611	Nov & Advance Nov			Council of Governments	01/27/2020	591,929.91	591,929.91
						Total	\$591,929.91	\$591,929.91
02/25/2020	2020-00003812	JE	RA	WF Receipt Deposit Batch 02.27.20	Collections	1,353,263.69		7,107,529.18
<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>
2020-00006446	2020-00003040	4th qtr 2019			Council of Governments	02/26/2020	1,353,263.69	1,353,263.69
						Total	\$1,353,263.69	\$1,353,263.69
03/25/2020	2020-00004299	JE	RA	Receipt Deposit Batch 03.30.20	Collections	491,790.07		7,599,319.25
<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>
2020-00007248	2020-00003450	January Measure G			Council of Governments	03/27/2020	491,790.07	491,790.07
						Total	\$491,790.07	\$491,790.07
03/31/2020	2020-00005477	JE	GL	Q3 Investment Distribution FY1920		26,551.16		7,625,870.41
04/24/2020	2020-00004738	JE	RA	WF Receipt Deposit Batch 04.28.20	Collections	505,623.31		8,131,493.72
<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>
2020-00007832	2020-00003807	Measure G Feb 2020			Council of Governments	04/27/2020	505,623.31	505,623.31
						Total	\$505,623.31	\$505,623.31
05/26/2020	2020-00005159	JE	RA	WF Receipt Deposit Batch 05.27.20	Collections	749,781.76		8,881,275.48
<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>
2020-00008354	2020-00004098	1st Qtr. 20 Balance			Council of Governments	05/27/2020	749,781.76	749,781.76
						Total	\$749,781.76	\$749,781.76
06/24/2020	2020-00005558	JE	RA	WF Receipt Deposit Batch 06.25.20	Collections	549,377.44		9,430,652.92
<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>
2020-00009089	2020-00004439	April 2020 Measure G			Council of Governments	06/25/2020	549,377.44	549,377.44
						Total	\$549,377.44	\$549,377.44

Detail General Ledger Report

G/L Date Range 07/01/19 - 06/30/20

Include Sub Ledger Detail

Include Accounts with No Activity

						Account	Cash	Cash Totals		
G/L Account Number 634.95.7391.113.116 Receivables Accounts Receivable							\$8,973,305.42	\$9,690.00	\$9,430,652.92	
07/24/2019 2020-0000478 JE RA WF Receipt Deposit Batch Collections								Balance To Date:	\$1,736,095.63	
Receipt Number Receipt Batch Receipt Description Received From Payment Date Amount Distribution Amount										
2019-00009109	2019-00004835	2019 May Balance	Measure G		06/30/2019		571,405.49	(571,405.49)		
						Total	\$571,405.49	(\$571,405.49)		
08/26/2019 2020-0000670 JE RA WF Receipt Deposit Batch Collections								1,164,690.14		.00
Receipt Number Receipt Batch Receipt Description Received From Payment Date Amount Distribution Amount										
2019-00009186	2019-00004871	Measure G 2019 2nd qtr.	Concil of Governments		06/30/2019		1,164,690.14	(1,164,690.14)		
						Total	\$1,164,690.14	(\$1,164,690.14)		
02/25/2020 2020-00003812 JE RA WF Receipt Deposit Batch Collections								1,353,263.69		(1,353,263.69)
Receipt Number Receipt Batch Receipt Description Received From Payment Date Amount Distribution Amount										
2020-00006446	2020-00003040	4th qtr 2019	Council of Governments		02/26/2020		1,353,263.69	(1,353,263.69)		
						Total	\$1,353,263.69	(\$1,353,263.69)		
06/30/2020 2020-00005644 JE GL Corr Deposit #2020-3040								1,353,263.69		.00
								CORRECT GL STRING - CORRECT GL STRING		
G/L Account Number 634.95.7391.201.101 Payables Accounts Payable						Account	Receivables Accounts Receivable Totals	\$1,353,263.69	\$3,089,359.32	\$0.00
								Balance To Date:	\$0.00	
G/L Account Number 634.95.7391.201.105 Payables Checks Clearing						Account	Payables Accounts Payable Totals	\$0.00	\$0.00	\$0.00
								Balance To Date:	\$0.00	
G/L Account Number 634.95.7391.310.101 Fund Balance Restricted						Account	Payables Checks Clearing Totals	\$0.00	\$0.00	\$0.00
								Balance To Date:	(\$2,203,133.13)	
G/L Account Number 634.95.7391.1000.512.001 Sales Tax Sales and Use Tax						Account	Fund Balance Restricted Totals	\$0.00	\$0.00	(\$2,203,133.13)
								Balance To Date:	\$0.00	
09/24/2019 2020-00001326 JE RA WF Receipt Deposit Batch Collections								524,447.76		(524,447.76)
Receipt Number Receipt Batch Receipt Description Received From Payment Date Amount Distribution Amount										
2020-00001616	2020-0000966	Measure G July 2019	Council of Governments		09/25/2019		524,447.76	(524,447.76)		
						Total	\$524,447.76	(\$524,447.76)		
10/24/2019 2020-00001744 JE RA WF Receipt Deposit Batch Collections								680,432.88		(1,204,880.64)

Detail General Ledger Report

G/L Date Range 07/01/19 - 06/30/20

Include Sub Ledger Detail

Include Accounts with No Activity

Receipt Number	Receipt Batch	Receipt Description	Received From	Payment Date	Amount	Distribution Amount
2020-00002720	2020-00001404	Aug 2019 Measure G	Council of Governments	10/25/2019	680,432.88	(680,432.88)
					Total	(\$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)
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)
12/24/2019	2020-00002809	JE RA WF Receipt Deposit Batch 01.03.20	Collections		543,052.45	(2,929,501.60)
2020-00004736	2020-00002251	Measure G Oct 2019	Council of Governments	01/02/2020	543,052.45	(543,052.45)
					Total	(\$543,052.45)
01/24/2020	2020-00003390	JE RA WF Receipt Deposit Batch 01.29.20	Collections		591,929.91	(3,521,431.51)
2020-00005500	2020-00002611	Nov & Advance Nov	Council of Governments	01/27/2020	591,929.91	(591,929.91)
					Total	(\$591,929.91)
03/25/2020	2020-00004299	JE RA Receipt Deposit Batch 03.30.20	Collections		491,790.07	(4,013,221.58)
2020-00007248	2020-00003450	January Measure G	Council of Governments	03/27/2020	491,790.07	(491,790.07)
					Total	(\$491,790.07)
04/24/2020	2020-00004738	JE RA WF Receipt Deposit Batch 04.28.20	Collections		505,623.31	(4,518,844.89)
2020-00007832	2020-00003807	Measure G Feb 2020	Council of Governments	04/27/2020	505,623.31	(505,623.31)
					Total	(\$505,623.31)
05/26/2020	2020-00005159	JE RA WF Receipt Deposit Batch 05.27.20	Collections		749,781.76	(5,268,626.65)
2020-00008354	2020-00004098	1st Qtr. 20 Balance	Council of Governments	05/27/2020	749,781.76	(749,781.76)
					Total	(\$749,781.76)

Detail General Ledger Report

G/L Date Range 07/01/19 - 06/30/20

Include Sub Ledger Detail

Include Accounts with No Activity

06/24/2020	2020-00005558	JE	RA	WF Receipt Deposit Batch 06.25.20	Collections		549,377.44	(5,818,004.09)	
<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>	
2020-00009089	2020-00004439	April 2020 Measure G		Council of Governments	06/25/2020		549,377.44	(549,377.44)	
						Total	\$549,377.44	(\$549,377.44)	
06/30/2020	2020-00005644	JE	GL	Corr Deposit #2020-3040	CORRECT GL STRING - CORRECT GL STRING		1,353,263.69	(7,171,267.78)	
						Account Sales Tax Sales and Use Tax Totals	\$0.00	\$7,171,267.78	(\$7,171,267.78)
						G/L Account Number 634.95.7391.1000.541.001 Use of Money and Property Interest		Balance To Date:	\$0.00
09/30/2019	2020-00004604	JE	GL	Interest Allocation Q1			10,868.73	(10,868.73)	
10/31/2019	2019-00006613	JE	GL	reallocate negative interest 18/19	Year-End JE - Year-End JE		9,690.00	(20,558.73)	
10/31/2019	2020-00002621	JE	GL	reverse JE 2019-6613 posted to wrong year	Reverse Journal Entry - Reverse Journal Entry	9,690.00		(10,868.73)	
12/31/2019	2020-00004766	JE	GL	Q2 Investment Distribution FY1920			18,832.12	(29,700.85)	
03/31/2020	2020-00005477	JE	GL	Q3 Investment Distribution FY1920			26,551.16	(56,252.01)	
						Account Use of Money and Property Interest Totals	\$9,690.00	\$65,942.01	(\$56,252.01)
						Program/Section/Activity Administration Totals	\$9,690.00	\$7,237,209.79	
						Division Transportation Sales Tax Meas G Totals	\$10,336,259.11	\$10,336,259.11	
						Department Trust and Agency Totals	\$10,336,259.11	\$10,336,259.11	
						Fund Transportation Sales Tax Meas G Totals	\$10,336,259.11	\$10,336,259.11	
						Grand Totals	\$10,336,259.11	\$10,336,259.11	



Staff Report

To: Measure G Transportation Safety and Investment Plan Oversight Committee
From: Mary Gilbert, Executive Director Phone Number: (831) 637-7665 x.207
Date: July 29, 2020
Subject: **San Benito County Measure G Update and Funding**

Recommendation:

RECEIVE Update on Measure G Activities and Approved Funding Scenario for Projects

Background:

The approved expenditure plan for Measure G includes three tiers of projects. Since the Measure was approved in 2018 and funds started being collected in 2019, COG has considered options to distribute funding each project tier included in the measure.

Financial Analysis:

A Measure G financial report is included as a separate item on the committee agenda. There is a balance of \$9.1 million of Measure G funds collected since April 2019. Staff is updating revenue projections based on economic impacts of the COVID-19 pandemic, which is expected to reduce revenues by as much as 30% for the next six funding quarters.

The California Department of Tax and Fee Administration (CDTFA) has prepared a forecast of impacts to taxable sales. The table below shows actual, preliminary, and estimated statewide changes in taxable sales by calendar quarter. CDTFA's Research and Statistics team calculated the actual and preliminary rates. The California Department of Finance calculated the estimated rates in conjunction with its preparation of the 2020-21 Governor's Budget May Revision.

Sales Period	Year to Year Change in Taxable Sales
Jan. – Mar. 2019	1.6%
Apr. – Jun. 2019	4.8%
Jul. – Sep. 2019	3.1%
Oct. – Dec. 2019	3.9%
Jan. – Mar. 2020	-3.4%
Apr. – June 2020	-27.2%
Jul. – Sep. 2020	-30.6%
Oct. – Dec. 2020	-27.3%
Jan. – Mar. 2021	-18.5%
Apr. – June 2021	12.6%

Summary

Staff is coordinating with local jurisdictions to distribute local roads funding and is continuing development of the Tier I Highway 25 Widening project.

Staff Analysis

The summary of funds for projects as designated in the Investment Plan is included in the table below. This summary shows the total of Measure funds available to each project tier for the duration of the measure. The Investment Plan does not designate funding annually.

Tier	Amount	Percent of Measure G
Tier I - Hwy 25	\$242,000,000	50%
Tier II	\$216,000,000	45%
Tier III	\$22,150,000	5%
Total	\$480,150,000	

At its April meeting, the COG Board took action to confirm that the State Route 25/156 interchange is the Priority for Tier I Highway 25 Project Measure G funding. Staff estimates a need for \$ 10 million in funding for the project through 2022/2023. Funds would include Measure G and State Local Partnership Program funding. COG received a \$5 million award of incentive funding through Senate Bill 1 in 2019.

In June, the COG Board approved a distribution methodology to advance funds to Tier II and Tier III, Local Road Measure G projects in early years, with a trade off that in future years, funds

would be diverted from local projects to Tier I, Highway 25. The approved scenario is detailed in Table 2, below:

Table 2: Approved Measure G Funding Scenario: 2020- 2024					
	2020	2021	2022	2023	2024
Tier I - Hwy 25	30.20%	28.80%	27.40%	28.00%	26.60%
Tier II – Local Roads	62.19%	63.44%	64.69%	64.15%	65.40%
Tier III – Other	6.91%	7.05%	7.19%	7.13%	7.27%
Administration (Max.)	1%	1%	1%	1%	1%

Tier II funds will be distributed to local agencies in summer 2020. The committee will review project expenditures as in the bylaws. Each local agency must enter into an agreement with COG for use of its share of Measure G funding. The approved Local Agency Funding Agreement is attached for the Committee’s information.

Executive Director Review: MG

Counsel Review: N/A

- Supporting Attachments: 1. Local Agency Funding Agreement for Local Street and Road Rehabilitation Projects

MASTER PROGRAMS FUNDING AGREEMENT
between the
COUNCIL OF SAN BENITO COUNTY GOVERNMENTS
and the
[INSERT RECIPIENT]

This Master Programs Funding Agreement (“AGREEMENT”, effective the 1st of July 1, 2016, is entered into by and between the Council of San Benito County Governments (“COG”) and the [Insert Recipient] (“RECIPIENT”).

I. RECITALS

- A. On November 7, 2018 the voters of San Benito County, pursuant to the provisions of the Local Transportation Authority and Improvement Act, California Public Utilities Code Section 180000 et seq. (the “Act”), approved the authorization of Measure G, thereby authorizing COG to administer the proceeds from a one cent transaction and use tax (“Measure G”).
- B. The duration of the Measure G sales tax will be 30 years from the initial year of collection, which began April 1, 2019, with said tax to terminate/expire on March 31, 2049. The tax proceeds will be used to pay for the programs and projects outlined in San Benito County’s 30-Year Transportation Expenditure Plan (the “Measure G Expenditure Plan”), as it may be amended.
- C. The Measure G Expenditure Plan authorizes the issuance of bonds to expedite delivery of transportation projects and programs. Costs associated with bonding will be borne only by the capital projects included in the Measure G Expenditure Plan and by any programs included in the Measure G Expenditure Plan that utilize the bond proceeds.
- D. This AGREEMENT delineates the requirements of the Measure G funds that are directly allocated to local jurisdictions, as authorized by the Measure G Transportation Safety and Investment Plan. Discretionary funds identified in these expenditure plans are not the subject of this AGREEMENT, and RECIPIENT will be required to enter into a separate agreement for those funds.
- E. This AGREEMENT was originally approved by the governing body of the SAN BENITO COG on June 18,2020.
- F. This Agreement authorizes the San Benito COG to allocate the Tier II local street and road rehabilitation funds derived from Measure G, as described in the voter-approved expenditure plan and summarized in Table A, Below:

Table A: Measure G Tier II Project Allocation Formula	
San Benito County	47.5%

City of Hollister	47.5%
City of San Juan Bautista	5%

G. All distributions pursuant to this Agreement shall be effective as of July 1, 2020.

II. SAN BENITO COG’S DUTIES AND OBLIGATIONS

- A. Within 21 working days of actual receipt of the monthly Measure G sales tax revenues from the California Department of Tax and Fee Administration (“DTFA”), COG shall remit to the RECIPIENT its designated amount of available funds by the formulas described in Table A.
- B. SAN BENITO COG shall annually update the Measure G revenue projections and the resulting fund allocation amounts. SAN BENITO COG shall use the updated Measure G program allocation formulas in the allocations beginning July 1 of each new fiscal year, which is from July 1 to June 30.
- C. SAN BENITO COG shall report monthly to the public the amount of Measure G revenues distributed to RECIPIENT by each fund type quarterly and for the fiscal year.
- D. SAN BENITO COG shall provide for an independent annual audit of its financial statements including revenues and expenditures and also of its calculation of the allocation formula for distributing Measure G revenues to various recipients and render an annual report to the SAN BENITO COG Board of Directors within 180 days following the close of the fiscal year.
- E. SAN BENITO COG shall provide timely notice to RECIPIENT prior to conducting an audit of expenditures made by RECIPIENT to determine whether such expenditures comply with this AGREEMENT and the Measure G Expenditure Plan.

III. RECIPIENT’S Duties and Obligations

- A. RECIPIENT shall expend all Measure G funds received in compliance with the applicable guidelines and Transportation Safety and Investment Plan, including Implementation Guidelines and performance measures, as they may be adopted or amended by SAN BENITO COG from time to time.
- B. RECIPIENT shall set up and maintain an appropriate system of accounts to report on Measure G funds received. RECIPIENT must account for Measure G funds, including any interest received or accrued, separately from any other funds received from the SAN BENITO COG. The accounting system shall provide adequate internal controls and audit trails to facilitate an annual compliance audit for each fund type and the respective usage and application of said funds. SAN BENITO COG and its representatives, agents and nominees shall have the absolute right at any

reasonable time to inspect and copy any accounting records related to such funds, except to the extent specifically prohibited by applicable law.

- C. RECIPIENT shall expend Measure G funds in compliance with the Timely Use of Funds Policies, as they may be adopted or amended by SAN BENITO COG from time to time.
- D. RECIPIENT hereby agrees to and accepts the formulas used in the allocation of Measure G revenues as reflected in the ballot measure, the Measure G Expenditure Plan.
- E. Transportation Purposes Only: RECIPIENT shall use all Measure G funds solely for transportation purposes as defined by the authorizing ballot measure. Any jurisdiction that violates this provision must fully reimburse all misspent funds, including all interest which would have been earned thereon.
- F. Non-Substitution of Funds: RECIPIENT shall use Measure G funds to supplement and not replace existing taxes or fees used for transportation purposes.
- G. Fund Exchange: Any fund exchanges made using Measure G funds must be made for transportation purposes. SAN BENITO COG will consider exchange proposals on a case-by-case basis.
- H. STAFF COST LIMITATIONS: Direct costs associated with the delivery of programs and projects associated with Measure G programs, including direct staff costs and consultant costs, are eligible uses of Measure G funds. SAN BENITO COG does not allow indirect costs.

IV. Reporting Requirements

RECIPIENT shall comply with each of the reporting requirements set forth below. If RECIPIENT fails to comply with one or more of these requirements, SAN BENITO COG may withhold payment of further Measure G funds to RECIPIENT until full compliance is achieved.

- A. RECIPIENT shall, by December 31st of each year, submit to San Benito COG, at the RECIPIENT'S expense, its independently audited financial statements for the prior fiscal year ended June 30 of Measure G funds received and used. The financial statements shall include Measure G with Measure G being a separate fund from other local agency funds.
- B. RECIPIENT shall, by December 31st of each year, submit to San Benito COG, at the RECIPIENT'S expense, annual program compliance reports (covering the prior fiscal year) regarding programs and projects on which RECIPIENT expended Measure G funds.
- C. RECIPIENT shall document expenditure activities and report on the performance of Measure G - funded activities through the annual program compliance reporting process, or through other San Benito COG performance and reporting

processes as they may be requested, including but not limited to the annual performance report, annual program plan, and monitoring reports. Exhibit A to this agreement documents the required performance metrics to be included in the annual report.

- D. RECIPIENT shall install or mount signage adjacent to Measure G funded construction projects (e.g., RECIPIENT and San Benito COG logos; “Your Transportation Tax Dollars Help Fund This Project!”) where practical, so San Benito County taxpayers are informed as to how RECIPIENT is using Measure G funds.
- E. RECIPIENT shall provide current and accurate information on RECIPIENT’s website, to inform the public about how RECIPIENT is using Measure G funds.
- F. RECIPIENT shall, at least annually, provide COG with a written report suitable for release to the media highlighting a project or program funded by Measure G funds.
- G. RECIPIENT shall actively participate in public outreach activities, in partnership with SAN BENITO COG and/or its community advisory committees, as a means of ensuring that the public has access to the ability to know which projects and programs are funded through Measure G funds.
- H. RECIPIENT shall make its administrative officer or designated staff available upon request to render a report or answer any and all inquiries in regard to RECIPIENT’s receipt, usage, and/or compliance audit findings regarding Measure G funds before the San Benito COG Board and/or the Measure G Transportation Safety and Investment Plan Citizens Oversight Committee or community advisory committees, as applicable.
- I. RECIPIENT agrees that SAN BENITO COG may review and/or evaluate all project(s) or program(s) funded pursuant to this AGREEMENT. This may include visits by representatives, agents or nominees of SAN BENITO COG to observe RECIPIENT’s project or program operations, to review project or program data and financial records, and to discuss the project with RECIPIENT’s staff or governing board.

V. Other Provisions

A. INDEMNITY BY RECIPIENT

Neither SAN BENITO COG, nor its governing body, elected officials, any officer, consultant, agent, or employee thereof shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by RECIPIENT in connection with the Measure G funds distributed to RECIPIENT pursuant to this AGREEMENT. It is also understood and agreed, pursuant to Government Code Section 895.4, RECIPIENT shall fully defend, indemnify and hold harmless SAN BENITO COG, its governing body, and all its officers, agents, and employees, from any liability imposed on SAN BENITO COG for injury (as defined in Government Code Section 810.8) occurring by reason of anything done or omitted to be done

by RECIPIENT in connection with the Measure G funds distributed to RECIPIENT pursuant to this AGREEMENT.

B. INDEMNITY BY SAN BENITO COG

Neither RECIPIENT, nor its governing body, elected officials, any officer, consultant, agent, or employee thereof shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by SAN BENITO COG under or in connection with any work, authority or jurisdiction delegated to SAN BENITO COG under this AGREEMENT. It is also understood and agreed, pursuant to Government Code Section 895.4, San Benito COG shall fully defend, indemnify, and hold harmless RECIPIENT, and its governing body, elected officials, all its officers, agents, and employees from any liability imposed on RECIPIENT for injury (as defined in Government Code Section 810.8) occurring by reason of anything done or omitted to be done by SAN BENITO COG under or in connection with any work, authority or jurisdiction delegated to SAN BENITO COG under this AGREEMENT.

C. JURISDICTION AND VENUE

The laws of the State of California will govern the validity of this AGREEMENT, its interpretation and performance, and any other claims to which it relates. All legal actions arising out of this AGREEMENT shall be brought in a court of competent jurisdiction in San Benito County, California and the parties hereto hereby waive inconvenience of forum as an objection or defense to such venue.

D. ATTORNEYS' FEES

Should it become necessary to enforce the terms of this AGREEMENT, the prevailing party shall be entitled to recover reasonable expenses and attorneys' fees from the other party.

E. TERM

The term of this AGREEMENT shall be from July 1, 2020 to June 30, 2030 unless amended in writing or a new Master Programs Funding Agreement is executed between SAN BENITO COG and RECIPIENT.

F. SEVERABILITY

If any provision of this AGREEMENT is found by a court of competent jurisdiction or, if applicable, an arbitrator, to be unenforceable, such provision shall not affect the other provisions of the AGREEMENT, but such unenforceable provisions shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permissible the intent of the parties set forth in this AGREEMENT.

G. MODIFICATION

This AGREEMENT, and the performance measures set forth in Exhibit A, constitutes the entire AGREEMENT between the parties, and supersedes all prior written or

oral understandings regarding Measure G. This AGREEMENT may only be changed by a written amendment executed by both parties. Notwithstanding the foregoing, the performance measures, as set forth in Exhibit A, related to Measure G Funds, may be changed from time to time by SAN BENITO COG.

[Signatures on next page]

IN WITNESS WHEREOF, the parties have executed this AGREEMENT by their duly authorized officers as of the date first written below.

ENTER NAME (RECIPIENT)		COUNCIL OF SAN BENITO COUNTY GOVERNMENTS	
By:		By:	
	Name _____ Date _____ Title _____		Mary Gilbert _____ Date _____ Executive Director
Approved as to Form and Legality:		Approved as to Legal Form:	
By:		By:	San Benito County Counsel's Office
	Name _____ Date _____ Title _____		Shirley L. Murphy _____ Date _____ Deputy County Counsel

EXHIBIT A

PERFORMANCE MEASURE SUMMARY

Direct Local Distribution recipients are to document the performance and benefits of the projects and programs funded with Measure G funds. The following performance measures are a selection of performance standards that must be documented at minimum by the recipients, as applicable. Additional performance measures may be requested by COG.

Performance reporting will be done through San Benito COG's reporting processes including the annual program compliance reports, annual performance report, and various planning activities, as they are requested and applicable. Performance will be evaluated periodically through the evaluation reports to determine the effectiveness of investments and to inform future investment decisions.

**LOCAL TRANSPORTATION PROGRAM (Local Streets and Roads)
PERFORMANCE MEASURES**

Performance Measure	Performance Metric and Standard	Evaluation Horizon & Method	Corrective Action	Potential Improvements to Correct Deficiency
Pavement State of Repair	<p>Implement projects that have an average Pavement Condition Index of 60 (Fair Condition) or above</p> <p>Track PCI of jurisdiction roadways using a locally-approved Pavement Management program.</p>	Annually via Performance Report	Any agency falling under 60 PCI must provide an explanation and/or identify corrective action will need to increase PCI to target levels	Develop corrective actions
Regional Traffic Impact Mitigation Fee Program	Assess fees as established in the adopted Traffic Impact Mitigation Fee Program.	Annually via Performance Report.	Any agency that fails to collect fees consistent with the adopted Regional Traffic Impact Mitigation Fee Program must provide an explanation and/or identify corrective action to provide its fair share of funding for the projects identified in the TIMF.	Develop corrective actions.



Staff Report

To: Council of Governments
From: Mary Gilbert, Executive Director Telephone: (831) 637-7665
Date: July 29, 2020
Subject: **Council of Governments FY 2018/19 Basic Financial Statements**

Recommendation:

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

Summary:

As required by Federal/State Statutes all local governments must 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 spent 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 spent on the preparation of the audit.

Background:

As required by Federal and State Statutes all local governments must 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. Staff previously provided the Committee with financial statements; however, some information was left out in error. The full financial statements are attached to this report.

Executive Director Review: MG

Counsel Review: N/A

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

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
REVENUES:					
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	-
EXPENDITURES:					
Salaries and benefits	-	-	-	-	-
Capital outlay:					
Measure G projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES			2,203,133	2,203,133	
REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)	\$ -	\$ -	2,203,133	\$ 2,203,133	
FUND BALANCES:					
Beginning of year					
End of year			<u>\$ 2,203,133</u>		<u>\$ -</u>

Council of San Benito County Governments

Balance Sheet

Governmental Funds

For the year ended June 30, 2019

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

	Administration Fund	State Subvention Fund	Measure G Fund	PTMISEA & ARRA Funds	Other Governmental Funds	Total	
						2019	2018
ASSETS							
Cash and investments	\$ 1,977	\$ 3,072,545	\$ 467,037	\$ 1,737,630	\$ 237,291	\$ 5,852,660	\$ 5,413,791
Receivables:							
Accounts		771,739			-	771,739	147,371
Due from other funds							
Due from other governments			1,736,096		119,229	1,855,325	11,181
Prepaid items							
Total assets	\$ 1,977	\$ 3,844,284	\$ 2,203,133	\$ 1,737,630	\$ 356,520	\$ 8,479,724	\$ 5,572,356
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Due to other funds	1,061		\$ -		\$ -	1,061	
Accounts payable	912	50,703			4,003	55,618	11,901
Due to other Governments		109,712			-	109,712	109,711
Total liabilities	1,973	160,415	-	-	4,003	166,391	121,612
FUND BALANCE							
Restricted for:							
Transportation			2,203,133	1,737,630		3,940,903	622,350
Assigned		3,683,869			352,516	4,372,425	4,827,622
Unassigned (deficit)	4					4	772
Total fund balance	4	3,683,869	2,203,133	1,737,630	352,516	8,313,332	5,450,744
Total liabilities, deferred inflows and fund balance	\$ 1,977	\$ 3,844,284	\$ 2,203,133	\$ 1,737,630	\$ 356,519	\$ 8,479,723	\$ 5,572,356

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

	General Administration	Measure G Capital Projects	PTMISEA & ARRA Capital Projects	Other Governmental Funds	2019
REVENUES:					
Use of money and property	\$ -	\$ 9,900	\$ 37,589	\$ 6,047	\$ 127,675
Intergovernmental	221,505	2,193,233	1,055,315	244,158	4,742,663
Charges for services	1,500	-	-	-	1,500
Other revenues	8	-	-	23,700	23,708
Total revenues	223,013	2,203,133	1,092,904	273,905	4,895,546
EXPENDITURES:					
Current:					
Salaries and benefits	115,469	-	-	26,302	514,659
Services and supplies	108,313	-	-	114,923	313,386
Capital outlay:					
Highway 25 improvements	-	-	-	-	64,624
Measure A projects	-	-	-	-	12
Other capital	-	-	13,539	-	1,738,809
Total expenditures	223,782	-	13,539	141,225	2,631,490
REVENUES OVER (UNDER) EXPENDITURES	(769)	2,203,133	1,079,365	132,680	2,264,056
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(769)	2,203,133	1,079,365	132,680	2,264,056
FUND BALANCES:					
Beginning of year	773	-	658,265	219,837	6,049,277
End of year	\$ 4	\$ 2,203,133	\$ 1,737,630	\$ 352,517	\$ 8,313,333