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## SCTA Citizens Advisory Committee

### MEETING AGENDA

**January 26, 2015 at 4:00 p.m.**

Sonoma County Transportation Authority  
SCTA Large Conference Room  
490 Mendocino Avenue, Suite 206  
Santa Rosa, California 95401

#### ITEM

1. Introductions
2. Public Comment
3. Administrative
  - a. Election of Officers
  - b. Approval of Notes October 27, 2014\*
  - c. 2015 Meeting schedule
  - d. Committee Vacancies/Call for new members
4. Measure M – DISCUSSION/ACTION
  - a. Measure M Project Presentation
  - b. Measure M Financial Reports
  - c. Request for Proposals (RFP) for Audit Services Evaluation Committee – Appointee(s)
  - d. Measure M Annual Report
5. County Tax measure
6. SCTA/RCPA FY 2013/2014 Annual Report – Information\*  
[http://www.sctainfo.org/reports/Annual\\_Reports/2014\\_SCTA\\_RCPA\\_Annual\\_Report.pdf](http://www.sctainfo.org/reports/Annual_Reports/2014_SCTA_RCPA_Annual_Report.pdf)
7. Comprehensive Transportation Plan update-DISCUSSION
  - a. Project Applications have been received
  - b. Peak Democracy outreach – link to follow
8. Updates - DISCUSSION
  - a. Highway 101
  - b. SMART
9. Announcements
10. Adjourn



Measure M Cash Flow  
FY 14-15 Year to Date

Description	Admin 74651	LSR 74652	LSP 76653	Hwy 101 74654	Hwy 101 2008	Hwy 101 Bond	Hwy 101 2008	Hwy 101 2011	Hwy 101 2011	Hwy 101 2011	Transit 74660	Rail 74661	Rail 2011 Bond	Rail 2011 Bonds	Rail 2011 Bonds	Bike & Ped 74665	Total
					Bonds Debt Service 74655	Resrve 74656	Bonds	Bond Reserve 74657	Bonds 74658	Bonds Debt Service 74659			Reserve 74662	Bonds 74663	Debt Service 74664		
BEGINNING CASH BALANCE	223,047.65	539,875.60	17,324,850.36	11,340,743.71	-	4,607,500.00	0.00	1,890,000.00	12,688.15	(0.00)	225,622.40	(2,599,361.64)	630,000.00	8,278.49	-	1,821,915.91	36,025,160.63
<b>Revenue:</b>																	
1140 40301 Sales/Use Tax	80,047.27	1,600,945.56	1,600,945.56	1,044,110.91	1,696,845.82	-	-	-	-	460,934.38	800,472.78	246,591.60	-	-	153,644.83	320,189.11	8,004,727.82
1700 44002 Interest on Pooled Cash	314.69	750.27	25,115.30	23,793.03	-	-	-	-	2,738.50	-	360.88	(3,450.70)	-	918.66	-	2,725.38	53,266.01
1701 44003 Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2500 42358 State - Caltrans Reimbursement	-	-	-	182,615.43	-	-	-	-	-	-	-	-	-	-	-	-	182,615.43
42601 County of Sonoma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42612 City of Petaluma	-	-	-	3,818,615.64	-	-	-	-	-	-	-	-	-	-	-	-	3,818,615.64
46200 Revenue appl to PY	-	-	-	160,129.54	-	-	-	-	-	-	-	-	-	-	-	-	160,129.54
4680 Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4682 Bond-Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4683 Bond-Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47101 Transfer in - within a Fund	-	-	-	-	-	-	-	-	-	15,426.65	-	-	-	-	9,197.15	-	24,623.80
49003 Advances Clearing	-	-	-	-	-	-	-	-	-	-	-	2,800,000.00	-	-	-	-	2,800,000.00
<b>TOTAL REVENUE</b>	<b>80,361.96</b>	<b>1,601,695.83</b>	<b>1,626,060.86</b>	<b>5,229,264.55</b>	<b>1,696,845.82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,738.50</b>	<b>476,361.03</b>	<b>800,833.66</b>	<b>3,043,140.90</b>	<b>-</b>	<b>918.66</b>	<b>162,841.98</b>	<b>322,914.49</b>	<b>15,043,978.24</b>
<b>Expenses:</b>																	
Caltrans Reimbursable Expenses:																	
6500 51249 Professional/Special Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6570 51226 Consultant Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6610 51221 Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6629 51207 Fiscal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7302 51602 Travel Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cal-Trans Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6280 52091 Memberships	1,950.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,950.00
6300 52101 Misc. Expense	7.47	149.71	149.71	299.42	-	-	-	-	-	-	74.86	37.43	-	-	-	29.95	748.55
6400 52111 Office Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52115 Books/Media/Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52117 Mail and Postage Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6430 51241 Printing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6500 51249 Professional/Special Services	10,180.17	-	-	89,833.65	-	-	-	-	-	-	-	-	-	-	-	-	100,013.82
6521 51916 County Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6570 51226 Consultant Services	157.50	-	124,208.06	767,276.51	-	-	-	-	-	-	-	-	-	-	-	-	891,642.07
6573 51201 Administration Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6610 51211 Legal Services	1,145.00	-	-	32,558.25	-	-	-	-	-	-	-	-	-	-	-	-	33,703.25
6629 51207 Fiscal Accounting	13,010.31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,010.31
6630 51206 Audit Services	17,325.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,325.00
6635 Fiscal Agent Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6640 Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6800 51301 Public/Legal Notices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6840 51421 Lease/Rent Buildings	37,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,000.00
7302 51602 Travel Expense	3,733.15	-	-	1,059.98	-	-	-	-	-	-	-	-	-	-	-	-	4,793.13
7303 Private Car Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52163 Professional Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7910 53101 Long-Term Debt-Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7930 53103 Interest - Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8010 53501 Contributions to Other Gov'ts:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cloverdale	-	16,623.28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,623.28
Cotati	-	12,893.70	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,893.70
Healdsburg	-	22,164.45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,164.45
Petaluma	-	102,296.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,296.89
Rohnert Park	-	64,575.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,575.20
Santa Rosa	-	295,063.08	155.00	-	-	-	-	-	-	-	-	-	-	-	-	319,167.07	614,385.15
Sebastopol	-	13,426.50	-	-	-	-	-	-	-	-	-	-	-	-	-	170,000.00	183,426.50
Sonoma	-	19,074.15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,074.15
Windsor	-	48,378.09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,378.09
Sonoma County Public Works	-	471,099.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	471,099.59
Sonoma County Regional Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sonoma County Health Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,253.09	1,253.09
Caltrans	-	-	1,123,970.50	9,024,295.36	-	-	-	-	-	-	-	-	-	-	-	-	10,148,265.86
MTC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sonoma County Transit	-	-	-	-	-	-	-	-	-	-	271,620.03	-	-	-	-	-	271,620.03
Santa Rosa Citybus	-	-	-	-	-	-	-	-	-	-	184,773.89	-	-	-	-	-	184,773.89
Petaluma Transit	-	-	-	-	-	-	-	-	-	-	63,882.15	-	-	-	-	-	63,882.15
Healdsburg Transit (Sonoma Co.)	-	-	-	-	-	-	-	-	-	-	12,520.73	-	-	-	-	-	12,520.73
SMART	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sonoma County Bicycle Coalition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,663.88	7,663.88
57010 Transfer Out - within a Fund	-	-	-	-	-	-	-	-	15,426.65	-	-	-	-	9,197.15	-	-	24,623.80
59002 Advances	-	-	2,800,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800,000.00
<b>TOTAL EXPENSES</b>	<b>84,508.60</b>	<b>1,065,744.64</b>	<b>4,048,483.27</b>	<b>9,915,323.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,426.65</b>	<b>-</b>	<b>532,871.66</b>	<b>37.43</b>	<b>-</b>	<b>9,197.15</b>	<b>-</b>	<b>498,113.99</b>	<b>16,169,706.56</b>
<b>ADJUSTMENTS</b>																	
103 Cash with Trustee	-	-	-	-	(2,544,904.14)	-	-	-	-	(643,907.83)	-	-	-	-	(214,635.96)	-	(3,403,447.93)
109 Other Receivables	28,702.00	574,040.00	574,040.00	117,048.23	848,058.32	-	-	-	-	182,973.45	287,020.00	82,518.87	-	-	60,991.13	114,808.00	2,870,200.00
132 Due from Other Governments	-	-	-	6,532,976.33	-	-	-	-	-	-	-	-	-	-	-	-	6,532,976.33
201 Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203 Accounts Payable	(225.99)	(539,118.13)	-	(252,778.53)	-	-	-	-	-	-	(225,244.35)	-	-	-	-	(1,640.63)	(1,019,007.63)
205 Due to Other Governments	(20.73)	-	(393,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	(11,824.69)	(404,845.42)
209 Contract Retention Payable	-	-	6,210.41	-	-	-	-	-	-	-	-	-	-	-	-	-	6,210.41
Rounding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ADJUSTMENTS</b>	<b>28,455.28</b>	<b>34,921.87</b>	<b>187,250.41</b>	<b>6,397,246.03</b>	<b>(1,696,845.82)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(460,934.38)</b>	<b>61,775.65</b>	<b>82,518.87</b>	<b>-</b>	<b>-</b>	<b>(153,644.83)</b>	<b>101,342.68</b>	<b>4,582,085.76</b>
<b>ENDING CASH BALANCE</b>	<b>247,356.29</b>	<b>1,110,748.66</b>	<b>15,089,678.36</b>	<b>13,051,931.12</b>	<b>-</b>	<b>4,607,500.00</b>	<b>0.00</b>	<b>1,890,000.00</b>	<b>(0.00)</b>	<b>15,426.65</b>	<b>555,360.05</b>	<b>526,260.70</b>	<b>630,000.00</b>	<b>0.00</b>	<b>9,197.15</b>	<b>1,748,059.09</b>	<b>39,481,518.07</b>



# Balance Sheet

Parameters

Account Description		Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
00001 All Asset Accounts					
	10100 - Equity in Pooled Cash	36,025,160.63	<u>66,119,009.66</u>	<u>(62,662,652.22)</u>	39,481,518.07
	10200 - Cash with Fiscal Agent	2,248,511.49	<u>3,403,447.93</u>	<u>0.00</u>	5,651,959.42
	12115 - Other Receivables	2,870,200.00	<u>0.00</u>	<u>(2,870,200.00)</u>	0.00
	15300 - Deposits with Others	10,000.00	<u>0.00</u>	<u>0.00</u>	10,000.00
	16200 - Due from State	0.00	<u>466,615.84</u>	<u>(466,615.84)</u>	0.00
	16300 - Due from Other Governments	6,592,148.42	<u>700,510.01</u>	<u>(7,233,486.34)</u>	59,172.09
<b>Total 00001 All Asset Accounts</b>		<b>47,746,020.54</b>	<b><u>70,689,583.44</u></b>	<b><u>(73,232,954.40)</u></b>	<b>45,202,649.58</b>
00002 All Liability Accounts					
	20100 - Vouchers Payable	0.00	<u>13,845,575.71</u>	<u>(13,845,575.71)</u>	0.00
	20300 - Accounts Payable	(1,019,260.19)	<u>2,038,267.82</u>	<u>(1,019,260.19)</u>	(252.56)
	21200 - Retention Payable	0.00	<u>0.00</u>	<u>(6,210.41)</u>	(6,210.41)
	23200 - Due to State	0.00	<u>1,804.18</u>	<u>(1,804.18)</u>	0.00
	23300 - Due to Other Governments	(1,738,508.40)	<u>404,845.42</u>	<u>0.00</u>	(1,333,662.98)
	27400 - Revenue Bonds Pay - Non-cur	(70,565,000.00)	<u>0.00</u>	<u>0.00</u>	(70,565,000.00)
<b>Total 00002 All Liability Accounts</b>		<b>(73,322,768.59)</b>	<b><u>16,290,493.13</u></b>	<b><u>(14,872,850.49)</u></b>	<b>(71,905,125.95)</b>
00003 Fund Balance and Net Position					
	30200 - FB - Restricted	(3,340,534.39)	<u>0.00</u>	<u>0.00</u>	(3,340,534.39)
	30500 - FB - Unassigned	(41,647,717.56)	<u>0.00</u>	<u>0.00</u>	(41,647,717.56)
	32100 - Amt Provided for Debt Service	70,565,000.00	<u>0.00</u>	<u>0.00</u>	70,565,000.00
<b>Total 00003 Fund Balance and Net Position</b>		<b>25,576,748.05</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>25,576,748.05</b>
<b>Net YTD (Revenue) Expense</b>		<b>0.00</b>	<b>57,427,343.92</b>	<b>(56,301,615.60)</b>	<b>1,125,728.32</b>
<b>Total Fund Balance and Net Position</b>		<b>25,576,748.05</b>	<b>57,427,343.92</b>	<b>(56,301,615.60)</b>	<b>26,702,476.37</b>
<b>Total Liabilities and Fund Balance/Net Position</b>		<b>(47,746,020.54)</b>	<b>73,717,837.05</b>	<b>(71,174,466.09)</b>	<b>(45,202,649.58)</b>
<b>Total</b>		<b>0.00</b>	<b>144,407,420.49</b>	<b>(144,407,420.49)</b>	<b>0.00</b>

# Balance Sheet

Parameters

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74651 Measure M Administration</b>				
00001 All Asset Accounts				
<b>10100 - Equity in Pooled Cash</b>	223,047.65	<u>4,092,835.04</u>	<u>(4,068,526.40)</u>	247,356.29
<b>12115 - Other Receivables</b>	28,702.00	<u>0.00</u>	<u>(28,702.00)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>251,749.65</b>	<b><u>4,092,835.04</u></b>	<b><u>(4,097,228.40)</u></b>	<b>247,356.29</b>
00002 All Liability Accounts				
<b>20100 - Vouchers Payable</b>	0.00	<u>60,419.84</u>	<u>(60,419.84)</u>	0.00
<b>20300 - Accounts Payable</b>	(225.99)	<u>451.98</u>	<u>(225.99)</u>	0.00
<b>23300 - Due to Other Governments</b>	(20.73)	<u>20.73</u>	<u>0.00</u>	0.00
<b>Total 00002 All Liability Accounts</b>	<b>(246.72)</b>	<b><u>60,892.55</u></b>	<b><u>(60,645.83)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
<b>30500 - FB - Unassigned</b>	(251,502.93)	<u>0.00</u>	<u>0.00</u>	(251,502.93)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(251,502.93)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(251,502.93)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>307,728.00</b>	<b>(303,581.36)</b>	<b>4,146.64</b>
<b>Total Fund Balance and Net Position</b>	<b>(251,502.93)</b>	<b>307,728.00</b>	<b>(303,581.36)</b>	<b>(247,356.29)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(251,749.65)</b>	<b>368,620.55</b>	<b>(364,227.19)</b>	<b>(247,356.29)</b>
<b>Total</b>	<b>0.00</b>	<b>4,461,455.59</b>	<b>(4,461,455.59)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74652 Local Street Repairs</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	539,875.60	<u>2,715,611.43</u>	<u>(2,144,738.37)</u>	1,110,748.66
12115 - Other Receivables	574,040.00	<u>0.00</u>	<u>(574,040.00)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>1,113,915.60</b>	<b><u>2,715,611.43</u></b>	<b><u>(2,718,778.37)</u></b>	<b>1,110,748.66</b>
00002 All Liability Accounts				
20100 - Vouchers Payable	0.00	<u>1,133,763.18</u>	<u>(1,133,763.18)</u>	0.00
20300 - Accounts Payable	(539,118.13)	<u>1,078,236.26</u>	<u>(539,118.13)</u>	0.00
<b>Total 00002 All Liability Accounts</b>	<b>(539,118.13)</b>	<b><u>2,211,999.44</u></b>	<b><u>(1,672,881.31)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(574,797.47)	<u>0.00</u>	<u>0.00</u>	(574,797.47)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(574,797.47)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(574,797.47)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>1,605,620.24</b>	<b>(2,141,571.43)</b>	<b>(535,951.19)</b>
<b>Total Fund Balance and Net Position</b>	<b>(574,797.47)</b>	<b>1,605,620.24</b>	<b>(2,141,571.43)</b>	<b>(1,110,748.66)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(1,113,915.60)</b>	<b>3,817,619.68</b>	<b>(3,814,452.74)</b>	<b>(1,110,748.66)</b>
<b>Total</b>	<b>0.00</b>	<b>6,533,231.11</b>	<b>(6,533,231.11)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74653 Local Street Projects</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	17,324,850.36	<u>19,524,951.22</u>	<u>(21,760,123.22)</u>	15,089,678.36
12115 - Other Receivables	574,040.00	<u>0.00</u>	<u>(574,040.00)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>17,898,890.36</b>	<b><u>19,524,951.22</u></b>	<b><u>(22,334,163.22)</u></b>	<b>15,089,678.36</b>
00002 All Liability Accounts				
20100 - Vouchers Payable	0.00	<u>1,633,468.68</u>	<u>(1,633,468.68)</u>	0.00
21200 - Retention Payable	0.00	<u>0.00</u>	<u>(6,210.41)</u>	(6,210.41)
23200 - Due to State	0.00	<u>1,804.18</u>	<u>(1,804.18)</u>	0.00
23300 - Due to Other Governments	(624,405.32)	<u>393,000.00</u>	<u>0.00</u>	(231,405.32)
<b>Total 00002 All Liability Accounts</b>	<b>(624,405.32)</b>	<b><u>2,028,272.86</u></b>	<b><u>(1,641,483.27)</u></b>	<b>(237,615.73)</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(17,274,485.04)	<u>0.00</u>	<u>0.00</u>	(17,274,485.04)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(17,274,485.04)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(17,274,485.04)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>21,373,333.63</b>	<b>(18,950,911.22)</b>	<b>2,422,422.41</b>
<b>Total Fund Balance and Net Position</b>	<b>(17,274,485.04)</b>	<b>21,373,333.63</b>	<b>(18,950,911.22)</b>	<b>(14,852,062.63)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(17,898,890.36)</b>	<b>23,401,606.49</b>	<b>(20,592,394.49)</b>	<b>(15,089,678.36)</b>
<b>Total</b>	<b>0.00</b>	<b>42,926,557.71</b>	<b>(42,926,557.71)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74654 Highway 101</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	11,340,743.71	<u>23,284,675.05</u>	<u>(21,573,487.64)</u>	13,051,931.12
12115 - Other Receivables	117,048.23	<u>0.00</u>	<u>(117,048.23)</u>	0.00
15300 - Deposits with Others	10,000.00	<u>0.00</u>	<u>0.00</u>	10,000.00
16200 - Due from State	0.00	<u>466,615.84</u>	<u>(466,615.84)</u>	0.00
16300 - Due from Other Governments	6,592,148.42	<u>700,510.01</u>	<u>(7,233,486.34)</u>	59,172.09
<b>Total 00001 All Asset Accounts</b>	<b>18,059,940.36</b>	<b><u>24,451,800.90</u></b>	<b><u>(29,390,638.05)</u></b>	<b>13,121,103.21</b>
00002 All Liability Accounts				
20100 - Vouchers Payable	0.00	<u>10,045,409.80</u>	<u>(10,045,409.80)</u>	0.00
20300 - Accounts Payable	(253,031.09)	<u>505,809.62</u>	<u>(253,031.09)</u>	(252.56)
23300 - Due to Other Governments	(1,102,257.66)	<u>0.00</u>	<u>0.00</u>	(1,102,257.66)
<b>Total 00002 All Liability Accounts</b>	<b>(1,355,288.75)</b>	<b><u>10,551,219.42</u></b>	<b><u>(10,298,440.89)</u></b>	<b>(1,102,510.22)</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(16,704,651.61)	<u>0.00</u>	<u>0.00</u>	(16,704,651.61)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(16,704,651.61)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(16,704,651.61)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>21,263,595.13</b>	<b>(16,577,536.51)</b>	<b>4,686,058.62</b>
<b>Total Fund Balance and Net Position</b>	<b>(16,704,651.61)</b>	<b>21,263,595.13</b>	<b>(16,577,536.51)</b>	<b>(12,018,592.99)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(18,059,940.36)</b>	<b>31,814,814.55</b>	<b>(26,875,977.40)</b>	<b>(13,121,103.21)</b>
<b>Total</b>	<b>0.00</b>	<b>56,266,615.45</b>	<b>(56,266,615.45)</b>	<b>0.00</b>



# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74655 Hwy 101 2008 Bond Debt Service</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	0.00	<u>22,602.75</u>	<u>(22,602.75)</u>	0.00
10200 - Cash with Fiscal Agent	1,941,898.40	<u>2,544,904.14</u>	<u>0.00</u>	4,486,802.54
12115 - Other Receivables	848,058.32	<u>0.00</u>	<u>(848,058.32)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>2,789,956.72</b>	<b><u>2,567,506.89</u></b>	<b><u>(870,661.07)</u></b>	<b>4,486,802.54</b>
00002 All Liability Accounts				
27400 - Revenue Bonds Pay - Non-cur	(46,075,000.00)	<u>0.00</u>	<u>0.00</u>	(46,075,000.00)
<b>Total 00002 All Liability Accounts</b>	<b>(46,075,000.00)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(46,075,000.00)</b>
00003 Fund Balance and Net Position				
30200 - FB - Restricted	(2,789,956.72)	<u>0.00</u>	<u>0.00</u>	(2,789,956.72)
32100 - Amt Provided for Debt Service	46,075,000.00	<u>0.00</u>	<u>0.00</u>	46,075,000.00
<b>Total 00003 Fund Balance and Net Position</b>	<b>43,285,043.28</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>43,285,043.28</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>22,602.75</b>	<b>(1,719,448.57)</b>	<b>(1,696,845.82)</b>
<b>Total Fund Balance and Net Position</b>	<b>43,285,043.28</b>	<b>22,602.75</b>	<b>(1,719,448.57)</b>	<b>41,588,197.46</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(2,789,956.72)</b>	<b>22,602.75</b>	<b>(1,719,448.57)</b>	<b>(4,486,802.54)</b>
<b>Total</b>	<b>0.00</b>	<b>2,590,109.64</b>	<b>(2,590,109.64)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74656 Hwy 101 2008 Bond Reserve TT</b>				
00001 All Asset Accounts				
<b>10100 - Equity in Pooled Cash</b>	4,607,500.00	<u>4,607,500.00</u>	<u>(4,607,500.00)</u>	4,607,500.00
<b>Total 00001 All Asset Accounts</b>	<b>4,607,500.00</b>	<b><u>4,607,500.00</u></b>	<b><u>(4,607,500.00)</u></b>	<b>4,607,500.00</b>
00003 Fund Balance and Net Position				
<b>30500 - FB - Unassigned</b>	(4,607,500.00)	<u>0.00</u>	<u>0.00</u>	(4,607,500.00)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(4,607,500.00)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(4,607,500.00)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>4,607,500.00</b>	<b>(4,607,500.00)</b>	<b>0.00</b>
<b>Total Fund Balance and Net Position</b>	<b>(4,607,500.00)</b>	<b>4,607,500.00</b>	<b>(4,607,500.00)</b>	<b>(4,607,500.00)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(4,607,500.00)</b>	<b>4,607,500.00</b>	<b>(4,607,500.00)</b>	<b>(4,607,500.00)</b>
<b>Total</b>	<b>0.00</b>	<b>9,215,000.00</b>	<b>(9,215,000.00)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74657 Hwy 101 2011 Bond Reserve TT</b>				
00001 All Asset Accounts				
<b>10100 - Equity in Pooled Cash</b>	1,890,000.00	<u>1,890,000.00</u>	<u>(1,890,000.00)</u>	1,890,000.00
<b>Total 00001 All Asset Accounts</b>	<b>1,890,000.00</b>	<b><u>1,890,000.00</u></b>	<b><u>(1,890,000.00)</u></b>	<b>1,890,000.00</b>
00003 Fund Balance and Net Position				
<b>30500 - FB - Unassigned</b>	(1,890,000.00)	<u>0.00</u>	<u>0.00</u>	(1,890,000.00)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(1,890,000.00)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(1,890,000.00)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>1,890,000.00</b>	<b>(1,890,000.00)</b>	<b>0.00</b>
<b>Total Fund Balance and Net Position</b>	<b>(1,890,000.00)</b>	<b>1,890,000.00</b>	<b>(1,890,000.00)</b>	<b>(1,890,000.00)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(1,890,000.00)</b>	<b>1,890,000.00</b>	<b>(1,890,000.00)</b>	<b>(1,890,000.00)</b>
<b>Total</b>	<b>0.00</b>	<b>3,780,000.00</b>	<b>(3,780,000.00)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74658 Hwy 101 2011 Bond Issue BNY TT</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	12,688.15	<a href="#">15,426.65</a>	<a href="#">(28,114.80)</a>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>12,688.15</b>	<b><a href="#">15,426.65</a></b>	<b><a href="#">(28,114.80)</a></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(12,688.15)	<a href="#">0.00</a>	<a href="#">0.00</a>	(12,688.15)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(12,688.15)</b>	<b><a href="#">0.00</a></b>	<b><a href="#">0.00</a></b>	<b>(12,688.15)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>28,114.80</b>	<b>(15,426.65)</b>	<b>12,688.15</b>
<b>Total Fund Balance and Net Position</b>	<b>(12,688.15)</b>	<b>28,114.80</b>	<b>(15,426.65)</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(12,688.15)</b>	<b>28,114.80</b>	<b>(15,426.65)</b>	<b>0.00</b>
<b>Total</b>	<b>0.00</b>	<b>43,541.45</b>	<b>(43,541.45)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74659 Hwy 101 2011 Bond Debt Service</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	0.00	<a href="#">15,426.65</a>	<a href="#">0.00</a>	15,426.65
10200 - Cash with Fiscal Agent	229,959.87	<a href="#">643,907.83</a>	<a href="#">0.00</a>	873,867.70
12115 - Other Receivables	182,973.45	<a href="#">0.00</a>	<a href="#">(182,973.45)</a>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>412,933.32</b>	<b><a href="#">659,334.48</a></b>	<b><a href="#">(182,973.45)</a></b>	<b>889,294.35</b>
00002 All Liability Accounts				
27400 - Revenue Bonds Pay - Non-cur	(18,367,500.00)	<a href="#">0.00</a>	<a href="#">0.00</a>	(18,367,500.00)
<b>Total 00002 All Liability Accounts</b>	<b>(18,367,500.00)</b>	<b><a href="#">0.00</a></b>	<b><a href="#">0.00</a></b>	<b>(18,367,500.00)</b>
00003 Fund Balance and Net Position				
30200 - FB - Restricted	(412,933.32)	<a href="#">0.00</a>	<a href="#">0.00</a>	(412,933.32)
32100 - Amt Provided for Debt Service	18,367,500.00	<a href="#">0.00</a>	<a href="#">0.00</a>	18,367,500.00
<b>Total 00003 Fund Balance and Net Position</b>	<b>17,954,566.68</b>	<b><a href="#">0.00</a></b>	<b><a href="#">0.00</a></b>	<b>17,954,566.68</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>(476,361.03)</b>	<b>(476,361.03)</b>
<b>Total Fund Balance and Net Position</b>	<b>17,954,566.68</b>	<b>0.00</b>	<b>(476,361.03)</b>	<b>17,478,205.65</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(412,933.32)</b>	<b>0.00</b>	<b>(476,361.03)</b>	<b>(889,294.35)</b>
<b>Total</b>	<b>0.00</b>	<b>659,334.48</b>	<b>(659,334.48)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74660 Transit</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	225,622.40	<u>1,313,476.06</u>	<u>(983,738.41)</u>	555,360.05
12115 - Other Receivables	287,020.00	<u>0.00</u>	<u>(287,020.00)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>512,642.40</b>	<b><u>1,313,476.06</u></b>	<b><u>(1,270,758.41)</u></b>	<b>555,360.05</b>
00002 All Liability Accounts				
20100 - Vouchers Payable	0.00	<u>473,975.25</u>	<u>(473,975.25)</u>	0.00
20300 - Accounts Payable	(225,244.35)	<u>450,488.70</u>	<u>(225,244.35)</u>	0.00
<b>Total 00002 All Liability Accounts</b>	<b>(225,244.35)</b>	<b><u>924,463.95</u></b>	<b><u>(699,219.60)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(287,398.05)	<u>0.00</u>	<u>0.00</u>	(287,398.05)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(287,398.05)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(287,398.05)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>758,494.06</b>	<b>(1,026,456.06)</b>	<b>(267,962.00)</b>
<b>Total Fund Balance and Net Position</b>	<b>(287,398.05)</b>	<b>758,494.06</b>	<b>(1,026,456.06)</b>	<b>(555,360.05)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(512,642.40)</b>	<b>1,682,958.01</b>	<b>(1,725,675.66)</b>	<b>(555,360.05)</b>
<b>Total</b>	<b>0.00</b>	<b>2,996,434.07</b>	<b>(2,996,434.07)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74661 Passenger Rail</b>				
00001 All Asset Accounts				
<b>10100 - Equity in Pooled Cash</b>	(2,599,361.64)	<u>5,728,472.11</u>	<u>(2,602,849.77)</u>	526,260.70
<b>12115 - Other Receivables</b>	82,518.87	<u>0.00</u>	<u>(82,518.87)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>(2,516,842.77)</b>	<b><u>5,728,472.11</u></b>	<b><u>(2,685,368.64)</u></b>	<b>526,260.70</b>
00002 All Liability Accounts				
<b>20100 - Vouchers Payable</b>	0.00	<u>37.43</u>	<u>(37.43)</u>	0.00
<b>Total 00002 All Liability Accounts</b>	<b>0.00</b>	<b><u>37.43</u></b>	<b><u>(37.43)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
<b>30500 - FB - Unassigned</b>	2,516,842.77	<u>0.00</u>	<u>0.00</u>	2,516,842.77
<b>Total 00003 Fund Balance and Net Position</b>	<b>2,516,842.77</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>2,516,842.77</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>2,602,849.77</b>	<b>(5,645,953.24)</b>	<b>(3,043,103.47)</b>
<b>Total Fund Balance and Net Position</b>	<b>2,516,842.77</b>	<b>2,602,849.77</b>	<b>(5,645,953.24)</b>	<b>(526,260.70)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>2,516,842.77</b>	<b>2,602,887.20</b>	<b>(5,645,990.67)</b>	<b>(526,260.70)</b>
<b>Total</b>	<b>0.00</b>	<b>8,331,359.31</b>	<b>(8,331,359.31)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74662 Pass. Rail 2011 Bond Res TT</b>				
00001 All Asset Accounts				
<b>10100 - Equity in Pooled Cash</b>	630,000.00	<u>630,000.00</u>	<u>(630,000.00)</u>	630,000.00
<b>Total 00001 All Asset Accounts</b>	<b>630,000.00</b>	<b><u>630,000.00</u></b>	<b><u>(630,000.00)</u></b>	<b>630,000.00</b>
00003 Fund Balance and Net Position				
<b>30500 - FB - Unassigned</b>	(630,000.00)	<u>0.00</u>	<u>0.00</u>	(630,000.00)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(630,000.00)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(630,000.00)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>630,000.00</b>	<b>(630,000.00)</b>	<b>0.00</b>
<b>Total Fund Balance and Net Position</b>	<b>(630,000.00)</b>	<b>630,000.00</b>	<b>(630,000.00)</b>	<b>(630,000.00)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(630,000.00)</b>	<b>630,000.00</b>	<b>(630,000.00)</b>	<b>(630,000.00)</b>
<b>Total</b>	<b>0.00</b>	<b>1,260,000.00</b>	<b>(1,260,000.00)</b>	<b>0.00</b>



# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74663 Pass. Rail 2011 Bond Issue TT</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	8,278.49	<u>9,197.15</u>	<u>(17,475.64)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>8,278.49</b>	<b><u>9,197.15</u></b>	<b><u>(17,475.64)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(8,278.49)	<u>0.00</u>	<u>0.00</u>	(8,278.49)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(8,278.49)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(8,278.49)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>17,475.64</b>	<b>(9,197.15)</b>	<b>8,278.49</b>
<b>Total Fund Balance and Net Position</b>	<b>(8,278.49)</b>	<b>17,475.64</b>	<b>(9,197.15)</b>	<b>0.00</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(8,278.49)</b>	<b>17,475.64</b>	<b>(9,197.15)</b>	<b>0.00</b>
<b>Total</b>	<b>0.00</b>	<b>26,672.79</b>	<b>(26,672.79)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74664 Pass. Rail 2011 Bond Debt Svc</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	0.00	<u>9,197.15</u>	<u>0.00</u>	9,197.15
10200 - Cash with Fiscal Agent	76,653.22	<u>214,635.96</u>	<u>0.00</u>	291,289.18
12115 - Other Receivables	60,991.13	<u>0.00</u>	<u>(60,991.13)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>137,644.35</b>	<b><u>223,833.11</u></b>	<b><u>(60,991.13)</u></b>	<b>300,486.33</b>
00002 All Liability Accounts				
27400 - Revenue Bonds Pay - Non-cur	(6,122,500.00)	<u>0.00</u>	<u>0.00</u>	(6,122,500.00)
<b>Total 00002 All Liability Accounts</b>	<b>(6,122,500.00)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(6,122,500.00)</b>
00003 Fund Balance and Net Position				
30200 - FB - Restricted	(137,644.35)	<u>0.00</u>	<u>0.00</u>	(137,644.35)
32100 - Amt Provided for Debt Service	6,122,500.00	<u>0.00</u>	<u>0.00</u>	6,122,500.00
<b>Total 00003 Fund Balance and Net Position</b>	<b>5,984,855.65</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>5,984,855.65</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>(162,841.98)</b>	<b>(162,841.98)</b>
<b>Total Fund Balance and Net Position</b>	<b>5,984,855.65</b>	<b>0.00</b>	<b>(162,841.98)</b>	<b>5,822,013.67</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(137,644.35)</b>	<b>0.00</b>	<b>(162,841.98)</b>	<b>(300,486.33)</b>
<b>Total</b>	<b>0.00</b>	<b>223,833.11</b>	<b>(223,833.11)</b>	<b>0.00</b>

# Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>74665 Bicycle/Pedestrian</b>				
00001 All Asset Accounts				
10100 - Equity in Pooled Cash	1,821,915.91	<u>2,259,638.40</u>	<u>(2,333,495.22)</u>	1,748,059.09
12115 - Other Receivables	114,808.00	<u>0.00</u>	<u>(114,808.00)</u>	0.00
<b>Total 00001 All Asset Accounts</b>	<b>1,936,723.91</b>	<b><u>2,259,638.40</u></b>	<b><u>(2,448,303.22)</u></b>	<b>1,748,059.09</b>
00002 All Liability Accounts				
20100 - Vouchers Payable	0.00	<u>498,501.53</u>	<u>(498,501.53)</u>	0.00
20300 - Accounts Payable	(1,640.63)	<u>3,281.26</u>	<u>(1,640.63)</u>	0.00
23300 - Due to Other Governments	(11,824.69)	<u>11,824.69</u>	<u>0.00</u>	0.00
<b>Total 00002 All Liability Accounts</b>	<b>(13,465.32)</b>	<b><u>513,607.48</u></b>	<b><u>(500,142.16)</u></b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30500 - FB - Unassigned	(1,923,258.59)	<u>0.00</u>	<u>0.00</u>	(1,923,258.59)
<b>Total 00003 Fund Balance and Net Position</b>	<b>(1,923,258.59)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b>(1,923,258.59)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>2,320,029.90</b>	<b>(2,144,830.40)</b>	<b>175,199.50</b>
<b>Total Fund Balance and Net Position</b>	<b>(1,923,258.59)</b>	<b>2,320,029.90</b>	<b>(2,144,830.40)</b>	<b>(1,748,059.09)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(1,936,723.91)</b>	<b>2,833,637.38</b>	<b>(2,644,972.56)</b>	<b>(1,748,059.09)</b>
<b>Total</b>	<b>0.00</b>	<b>5,093,275.78</b>	<b>(5,093,275.78)</b>	<b>0.00</b>

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## Staff Report

**To:** Citizens Advisory Committee CAC members

**From:** James R. Cameron, Deputy Director of Projects and Programming

**Item:** 4. c – Request for Proposals (RFP) for Audit Services Evaluation Committee – Appointee(s)

**Date:** January 26, 2015

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**Issue:**

Should one or two CAC members join staff on the RFP for Audit Services Evaluation Committee to select a qualified auditor to perform audits of the SCTA, Measure M and RCPA financial Statements for the next three fiscal years?

**Background:**

On January 12<sup>th</sup> the SCTA Board authorized Staff to issue an RFP for qualified auditors to perform audits of the SCTA, Measure M and RCPA financial Statements for the next three fiscal years. The RFP will be released in February. Evaluation Committee members will receive copies of all proposals submitted and will be asked to rank them in accordance with the criteria provided in the RFP. Committee members will also be asked to attend one meeting to evaluate proposals as a committee and possibly a second meeting for interviews if the committee deems interviews necessary.

**Policy Impacts:**

There is no policy impact associated with the recommendation.

**Fiscal Impacts:**

There is no fiscal impact associated with the recommendation

**Staff Recommendation:**

Staff recommends that the CAC appoint one or two members to the RFP for Audit Services Evaluation Committee.

# Staff Report

**To:** SCTA Board of Directors  
**From:** Suzanne Smith, Executive Director  
**Item:** 4.2.3 – Sales tax measures – recent actions  
**Date:** December 8, 2014

**Issue:**

What were the results of local sales tax measures throughout the State? What is the status of the proposal for a local sales tax measure focused on local road maintenance?

**Background:**

The November 2014 election was an all-time low in voter turnout, but the results of numerous local tax measures throughout the State reflect that even with low turnout there is still opportunity to achieve success with local measures. CaliforniaCityFinance.com released the attached document analyzing the results of over 400 local revenue measures, including 147 non-school tax or bond measures. (<http://californiacityfinance.com/Votes1411preliminary.pdf>).

Local Measures, November 2014	Total	Pass	Passing %
City General Tax (Majority)	88	61	69%
County General Tax (Majority)	6	2	33%
City Special Tax or G.O. bond (2/3)	23	14	61%
County Spec. Tax, G.O. bond (2/3)	9	4	44%
Special District (2/3)	21	10	48%
Total	147	91	62%

In Sonoma County, the following results were realized on local measures:

		Tax	Rate	Yes%	No%	Pass/Fail	Type	Purpose
<b>LOCAL GOV MEASURES</b>								
Petaluma	Measure Q	Sales Tax	1 cent	43.6	56.4	Fail	Increase	General
County of Sonoma	Measure M	Sales Tax	1/8 cent	62.2	37.8	Fail	Increase	Library
Sebastopol	Measure R	Utility Tax	0.25%	61.5	38.5	Pass	Expand, reduce, extend	General
Cloverdale	Measure O	Utility Tax	2%	52.2	47.8	Pass	Expand, increase	General
Santa Rosa	Measure N	Utility Tax	-0.50%	46.7	53.3	Fail	Expand, reduce	General
Monte Rio Fire Protection District	Measure S	Parcel Tax	\$60	64.4	35.6	Fail	New	Fire
<b>SCHOOL MEASURES</b>								
Santa Rosa Elementary School District	Measure L	School Bond	\$54	68.1	31.9	Pass	Increase	
SRJC	Measure H	School Bond	\$410	65.6	34.4	Pass	Increase	
Santa Rosa High School District	Measure I	School Bond	\$175	63.0	37	Pass	Increase	
Oak Grove Union School District	Measure K	School Bond	\$6	62.6	37.4	Pass	Increase	
Cinnabar Elementary School District	Measure J	School Bond	\$3	58.9	41.1	Pass	Increase	

The Sonoma County Board of Supervisors recently acted to place a 5-year, ¼ cent general sales tax measure on the ballot for June 2015. The information is attached to this staff report and can be found on line here:

[http://sonoma-county.granicus.com/MetaViewer.php?view\\_id=2&clip\\_id=440&meta\\_id=146311](http://sonoma-county.granicus.com/MetaViewer.php?view_id=2&clip_id=440&meta_id=146311)

An issue related to increasing the sales tax rate countywide is that some jurisdictions will then be bumping up against the 2% cap for local sales taxes. To remedy that, State legislation is required that would enable the cap to be increased to a certain amount.

**Policy Impacts:**

Previously, the SCTA had agreed to serve as the administering agency should a roads tax be approved. How shall the SCTA engage in or help facilitate discussions related to the newly proposed tax measure?

Should the SCTA endorse increasing the sales tax cap through legislation?

**Fiscal Impacts:**

There is no direct fiscal impacts to this agenda item though actions taken related to future sales tax measures or supporting legislation will use staff resources and could lead to increasing workload and new revenues for projects.

Measure M is ten years into its 20-year life and is not directly impacted by the abovementioned proposals.

**Staff Recommendation:**

Staff is seeking Board discussion and direction on how to proceed with engagement on the County proposal for a ¼ cent tax and any sales tax cap legislation.