Sonoma County Transportation Authority
Regional Climate Protection Authority

Citizens Advisory Committee
MEETNG AGENDA

Please Note: The SCTA/RCPA Business Office is closed, and this meeting will be conducted entirely by teleconference pursuant to the provisions of the Governor's Executive Orders N-29-20 and N-35-20, suspending certain requirements of the Ralph M. Brown Act. CAC members will be teleconferencing into the CAC meeting. Members of the public who wish to listen to the CAC meeting may do so via the following Zoom link:

Join Zoom Meeting

https://zoom.us/j/99676226016

Phone: (669) 900-9128

Meeting ID: 996 7622 6016

One tap mobile: +16699009128,,99676226016#

Instructions for Public Comment: Please submit any comments in writing to Drew Nichols at drew.nichols@scta.ca.gov by 12:30pm on April 27 (please identify the agenda item related to your comment and indicate whether your comment should be read aloud or only submitted for the record).

April 27, 2020 at 4:00 p.m.

Sonoma County Transportation Authority
Meeting location: Zoom, information provided above.

1. Introductions
2. Public Comment

ACTION ITEMS

3. Administrative
    a. Approval of March 30, 2020 Meeting Minutes* - ACTION
    b. Update on CAC Membership
4. Measure M – DISCUSSION/ACTION
    a. Measure Reauthorization - DISUCSSION
    https://scta.ca.gov/wp-content/uploads/2020/04/Draft-Expenditure-Plan-BoardReport-4.13.20.pdf
    b. Local Streets Rehabilitation Maintenance of Effort (MOE) - Policy Update* - ACTION
    c. Measure M Project Presentation* - INFORMATIONAL
    d. Financial Audit Services – Request for Proposals and Contract Recommendation* - ACTION
    e. Measure M Financial Statements* - INFORMATIONAL

INFORMATIONAL ITEMS

5. 2018 GHG Inventory update* - INFORMATIONAL
6. Highway Updates – DISCUSSION
7. Announcements
8. Adjourn

*Materials attached

** Materials to be handed out

The next **SCTA** meeting will be **May 11, 2020**
The next **CAC** meeting will be **June 29, 2020**

DISABLED ACCOMMODATION: If you have a disability that requires the agenda materials to be in an alternate format or that requires an interpreter or other person to assist you while attending this meeting, please contact SCTA at least 72 hours prior to the meeting to ensure arrangements for accommodation.

SB 343 DOCUMENTS RELATED TO OPEN SESSION AGENDAS: Materials related to an item on this agenda submitted to the ***Citizens Advisory Committee*** after distribution of the agenda packet are available for public inspection in the Sonoma County Transportation Authority office at 411 King Street, Santa Rosa, CA 95404 during normal business hours.

Pagers, cellular telephones and all other communication devices should be turned off during the committee meeting to avoid electrical interference with the sound recording system.

Sonoma County Transportation Authority
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The Citizen's Advisory Committee (CAC) was conducted pursuant to the provisions of the Governor's Executive Orders N-29-20 and N-35-20, which suspends certain requirements of the Ralph M. Brown Act. This meeting was held remotely via Zoom.

CITIZENS ADVISORY COMMITTEE MEETING NOTES

Meeting Notes of March 30, 2020

ITEM

1. Introductions

Meeting called to order at 4:00 p.m. by Brant Arthur

Committee Members: Dennis Harter, Chair, Sonoma County Alliance; Teri Shore, Sonoma County Transportation and Land Use Coalition; Steve Birdlebough, Sierra Club; Willard Richards, League of Women Voters of Sonoma County; Eris Weaver, Sonoma County Bicycle Coalition; Mousa Abbasi, Santa Rosa Metro Chamber; John Bly, Engineer Contractors Association; Curt Nichols, Business Industry Association; Lisa Badenfort, NorBAR.

Guests: Keith Woods; Nancy Adams, City of Santa Rosa; David Oster.

Staff: Seana Gause; Brant Arthur; Suzanne Smith; Drew Nichols; Chris Barney; Janet Spilman; Tanya Narath; James Cameron; Chris Barney; Dana Turrey.

2. Public Comment

N/A

3. Administrative –

a. Approval of Notes February 24, 2020* - ACTION

Tom Conlon abstained from voting on the item.

The February 24, 2020 meeting minutes were approved as submitted.

4. Measure M – DISCUSSION/ACTION

a. Measure Reauthorization

Suzanne Smith presented to the committee on the updates to the local sales tax measure (Go Sonoma Act) expenditure plan.

Staff's approach has been to keep the conversation of this measure moving forward, not just the content, but the viability of the measure, at least until the April meeting. Staff is also ensuring the decision makers have what is needed to make an informed decision.

SCTA put together a version of this plan with no numbers included and distributed it broadly earlier in the month. Staff then did a version linked with the Countywide Transportation Plan update. The content is the same as the earlier distributed version, however numbers were included based on needs that were submitted by jurisdictions in the form of projects for the CTP update.

SCTA Board members have directed staff to develop this measure for 20 years at a quarter-cent and be a true extension from Measure M starting in 2025, should it be approved. The value of doing this measure now is queuing projects and offering the opportunity to borrow ahead, if needed, to build projects sooner.

The revised draft expenditure plan includes four programs in two categories:

A. Fix roads, fill potholes, improve traffic
    a. Smooth and maintained roads (38%)
    b. Move traffic and improve safety (27%)

B. Improve alternatives to cars, fight climate change

    a. Increase bus service, affordability, and first- and last mile connections (23%)

    b. Build bikeways and pathways (12%)

Ms. Smith recalled the feedback around the "squishy" category that was difficult to understand and the need to simplify the expenditure plan.

The link between the CTP and the vision and goals were highlighted as it relates to the new measure.

Ms. Smith explained the details in the aforementioned programs. These programs are linked to the CTP goals as applicable.

Projects that were used to help develop the percentage list were submittals from each jurisdiction and transit operator, however no specific projects are included in the measure. There will be a competitive program to select projects for funding and all projects will require a CEQA analysis.

In regards to public transit, this proposal assumes there will be service continuity, with an additional 13% for additional services (includes proposed 3% for community benefit programs, 8% for service expansion, 2% for affordability programs).

Ms. Smith also highlighted the bicycle/pedestrian elements that are included in the expenditure plan. Based on the CTP submittals, this is about 12% of the CTP priorities.

Lastly, Ms. Smith referenced the CTP priority project needs for the new measure. These are the CTP projects that were submitted by the jurisdictions that helped inform this expenditure plan, and are included in the agenda packet for the committee's information and reference.

Steve Birdlebough asked about bonding and how would that decision be made.

Ms. Smith responded if there are a project or two that are ready for construction before we have accumulated adequate funds, then it can be taken to the CAC and SCTA Board of Directors for consideration.

Mr. Birdlebough asked about how projects that encourage the reduction of GHG emissions be constructed first.

Ms. Smith responded these projects are provided by the jurisdiction and the advocacy at the jurisdictional level is as important as at the SCTA.

Tom Conlon expressed appreciation for the work, regarded it as helpful in understanding, and asked about the absence of the local match ratios.

Ms. Smith responded a local match was included in the strawman proposal, and was lost in translation.

Mr. Conlon further commented on the difference of roadways and bicycle/pedestrian facilities between the cities and County, and supported the focus on the new goals and principles.

Willard Richards recommended to include language on the importance of "self-help county" status for individuals to understand the importance of this measure.

Mr. Richards asked about place-based transportation projects and asked how *place-based* if defined.

Ms. Smith agreed about the importance of the value of being a self-help county. *Place based* is understood as a design concept for projects that are tailored to a specific jurisdiction, i.e. the town of Forestville would not have the same design as a downtown Sebastopol, or also identifying more context sensitive needs.

Teri Shore wondered about a comparison on the percentages that have changed from the previous measure, the last strawman proposal, and this draft expenditure plan, noting it would be helpful to understand the revisions, and expressed support for the idea to incentivize projects that reduce VMT and GHG emissions.

Ms. Shore also commented on the language of "reduce congestion" and wondered how the measure will aim to reduce these elements.

Ms. Smith responded that people still care about congestion and reducing congestion can mean getting people on public transport, bicycles, fixing turn lanes or roundabouts, and is not explicit for road projects.

On reducing GHG emissions, some projects will be clearly reducing GHG emission and there will be some that are operational infrastructure projects.

Mousa Abbasi asked about the maintenance of effort and does the transit component have their own MOE.

James Cameron responded the MOE is primarily for pavement and not really associated with transit.

Mr. Conlon asked if there is a metric used for transit that does not use dollars to help guide transit providers.

Dana Turrey added that revenue hours are a current metric used to show increases in service.

Mousa Abbasi asked about oversight, and the option for the CAC to have more authority in the new measure.

Ms. Smith responded SCTA is governed by state statute and local ordinance, and establishing the CAC was included. Any expansion to the CAC authority depends on which authority is wished to be expanded.

Mr. Abbasi further asked if there are other entities that have citizen representation on Board of Directors.

Ms. Smith responded there are not any who have citizens on governing boards that she is aware of.

Dennis Harter summarized a sense of agreement with the committee on this proposed expenditure plan, and supported this draft to be moved forward.

John Bly commented on the initial reaction from business groups is similar to that of the other groups, and that all of us need to look at this as to whether it will be passed by voters. If we get groups that don't oppose, rather than support, is probably a win.

Mr. Bly added that the ECA can support this as is, noting the passable nature is more important.

b. Local Streets Rehabilitation Maintenance of Effort – Reporting FY 18/19- Policy 14 and PUB Compliance

James Cameron presented on the item and is looking for action from the committee.

The MOE is a requirement for the local jurisdictions to maintain their local commitment of discretionary funds for transportation purposes. This is a PUC requirement.

In 2004, there was a state administered MOE requirement that SCTA defaulted to. In 2010, that MOE was legislatively removed and in response SCTA developed Policy 14. Policy 14 confirms that jurisdictions are in compliance with the sales tax measure.

All jurisdictions are in compliance when the reporting is aggregated, except for the City of Sonoma and Town of Windsor. Justifications from Sonoma and Winsor have been received.

Staff is requesting the committee to recommend to the SCTA Board of Directors that all jurisdiction are in compliance.

Mousa Abbasi asked if staff had taken a look at the history or performance by jurisdiction and if there are any jurisdictions that did not meet the goals since 2011.

Mr. Cameron responded that a few jurisdictions have bounced on and off this list.

Mr. Cameron noted that Windsor, for example, commits more discretionary funding for transportation than other jurisdictions and would be why they are consistently on the list.

Mr. Abbasi asked about revisions to the MOE.

Mr. Cameron responded that will be answered in the next item on the agenda.

Curt Nichols moved to approve the MOE compliance, and Steve Birdlebough seconded the motion.

The motion was approved unanimously with an abstention from Teri Shore.

c. Local Streets Rehabilitation Maintenance of effort (MOE) – Policy Update

This item continues following Item 4B.

James Cameron responded to Mousa Abbasi's question on revisions to the MOE baseline, referencing the issues with an out-of-date baseline with reasons for exceptions and the interpretation of the MOE as an aggregate, in that there is a new MOE requirement at the State through SB-1 (2017).

The MOE ensures jurisdictions do not supplant funding.

Mr. Cameron spoke on the revisions to the baseline that would use FY 18, 19, 20 to generate the averages for the MOE requirement. Any adjustments would require approval from the CAC and SCTA Board of Directors.

Staff is recommending the committee to consider:

1. Rely on SB-1 legislation and State Controller's office administration
2. New MOE policy as written in the staff report going into effect with FY 2020-21 discretionary expenditures, using FY 18, 19, and 20 as the baseline years, or
3. Recommend revisions

Mr. Cameron later baseline years. Cities to have more for the cities and county. Commit larger amounts of funding for transportation

d. Measure M Financial Statements

This is a standard item provided to the committee for their interest.

James Cameron added that staff are monitoring the sales tax forecasts and are anticipating significant impacts; it remains too early to tell what the impacts will be at this time.

5. SB-1 Local partnership Program – Proposed Project Nomination: Hearn Avenue Interchange

Seana Gause presented to the committee on the SB-1 Local Partnership Program. This program is available to counties with their own sales tax measure, i.e. self-help county. Available funding ranges from $2 to 25 million and requires a 1:1 match.

SCTA is the taxing authority and is the eligible recipient of LPP(c) funding. A Call for Projects was issued and one application was received from the City of Santa Rosa for the Hearn Avenue Interchange project requesting $14 million for construction support.

The City of Santa Rosa has $3.5 million programmed in Measure M for Hearn Avenue, and a resolution of local support was approved by the SCTA Board of Directors in September 2019 to provide additional Measure M LSP funding necessary for matching funds should the City be successful in its bid for SB-1 funds.

The City of Santa Rosa applied for the BUILD program but was unsuccessful, and so is submitting this application for State funding.

Staff has reviewed the application and determined the project is eligible. This will be presented to the SCTA Board of Directors for approval. Staff is seeking recommendation for approval from the CAC.

Mousa Abbasi commented this is a long-awaited project, and moved to support the recommendation John Bly seconded the motion.

Tom Conlon commented that this project would not be approved under the new SB-743 requirements that does not generate benefits regarding GHG emissions and general congestion relief.

Seana Gause stated that the project completed environmental compliance years ago and was not subject to the new SB743 requirements. She added multiple bus routes use Hearn Avenue, building bicycle lanes, and complete sidewalks. It's a linkage to provide better transportation for all modes from disadvantaged communities to specific resources on the other side of the highway. There are other multi-modal benefits that do not necessarily show up in the VMT analysis.

Nancy Adams added this project does provide a service to the schools, such as Bellevue Union School District, and connects the underserved communities.

Dennis Harter recalled this project was presented to the committee early this year as a Measure M project.

John Bly commented on the promotion of affordable housing, and the pitch of this project is the assumption Hearn Avenue will be facilitated to get bicycle/pedestrian traffic across the overpass.

Curt Nichols added Southwest Santa Rosa has limited connections across Highway 101 compared with the rest of the City and the existing conditions are not good.

Dennis Harter recalled that a motion was made to recommend the application to the SCTA Board of Directors by Mousa Abbasi, and seconded by John Bly.

A roll call vote was held, and the motion was approved with the follow vote: 7-0-2.

Steve Birdlebough and Tom Conlon abstained.

6. Green New Deal Transportation Studies

Brant Arthur referenced the linked studies for the committee's interest.

7. Highway Updates

N/A

8. Announcements

N/A

9. Adjourn

The committee adjourned at 6:18 p.m.

Sonoma County Transportation Authority
Regional Climate Protection Authority

Staff Report

To: Sonoma County Transportation Authority – Technical and Citizen's Advisory Committees

From: Seana L. S. Gause, Senior – Programming and Projects

Item: Local Streets Rehabilitation Maintenance of Effort (MOE) - Policy Update

Date: April 23rd and 27th, 2020

Issue:

Shall the TAC and CAC recommend approval of a (revised) Maintenance of Effort (MOE) Policy?

Background:

Prior to 2010 the SCTA relied on a State required MOE policy for measure M compliance, but when that went away SCTA developed its own Measure M MOE (Policy 14) to comply with Public Utilities Code 180200. In April of 2017 the legislature passed SB-1 providing additional road funding and reinstated a Statewide Maintenance of Effort policy administered by the State Controller's office to ensure that SB-1 funds do not supplant local commitment to roads.

Staff worked with the Technical Advisory Committee to rework and revise the existing Measure M policy that would reflect the following principals:

1 Have strict requirements and public transparency, to ensure jurisdictions do not supplant funds.

2 Index the baseline to allow for adjustments that reflect the economy and specifically jurisdictions discretionary funds.

3 Be efficiently administered by using data that the jurisdictions are already reporting to the State Controller's Office (SCO) for the annual Streets and Road Report.

4 Establish clear compliance and penalty.

5 Continue to average all the county jurisdictions into a whole (aggregate) for the purposes of establishing annual compliance.

On February 23rd after multiple discussions with staff at regularly scheduled meetings, the TAC recommended an MOE Policy to the Citizen's Advisory Committee and the Board. In March, the policy was presented to the CAC, whose members took exception to the proposed aggregate nature of taking all the jurisdictions of the county as a whole to be in compliance with the policy. It was requested that the policy remove the proposed "aggregate" approach and allow each jurisdiction to be evaluated for compliance with the policy individually. SCTA staff has revised the previously proposed policy to reflect the CAC members proposals. Staff is asking both committees to consider the revisions to the policy, shown below:

Policy for Consideration:

Maintenance of Effort (MOE): Funds generated by the sales tax measure are to be used to supplement and not replace existing local revenues used for streets and highways purposes. The basis of the MOE requirement will be the average of expenditures of annual discretionary funds on streets and highways, as reported to the Controller pursuant to Streets and Highways Code Section 2151 for the three most recent fiscal years before the approval of the policy where data is available. The average dollar amount will then be increased once every three years by Bay Area Consumer Price Index (CPI). SCTA shall use CPI-U for San Francisco-Oakland-Hayward, CA from https://www.bls.gov/regions/west/data/cpi_tables.pdf and cap the adjustment to a 2 % maximum.

To establish compliance, each year the adjusted 3-year baseline average will be compared to the 3-year average of the current year and the 2 most recent fiscal years before the current year. ~~The SCTA board will consider all jurisdictions in compliance if the countywide totals are in compliance~~. The SCTA board will consider each jurisdiction's compliance with the policy individually. If ~~the~~ ~~countywide~~ a jurisdiction's totals are not in compliance then any ~~individual~~ jurisdictions that did not meet the requirement will be penalized. Penalty for non-compliance of meeting the minimum MOE is immediate loss of a proportional share of the Local Streets Maintenance and Improvements funds until MOE compliance is achieved. The proportional loss shall be for a minimum period of one year and calculated using the percentage shortfall from the jurisdictions MOE baseline. SCTA will reapportion the loss to the other jurisdictions whose expenditures are in compliance. The audit of the MOE contribution may be requested every five years, to be provided by the jurisdiction and completed by an independent certified public accountant (CPA). Any agency found to be in non-compliance may be required to provide annual audits for three years after they come back into compliance.

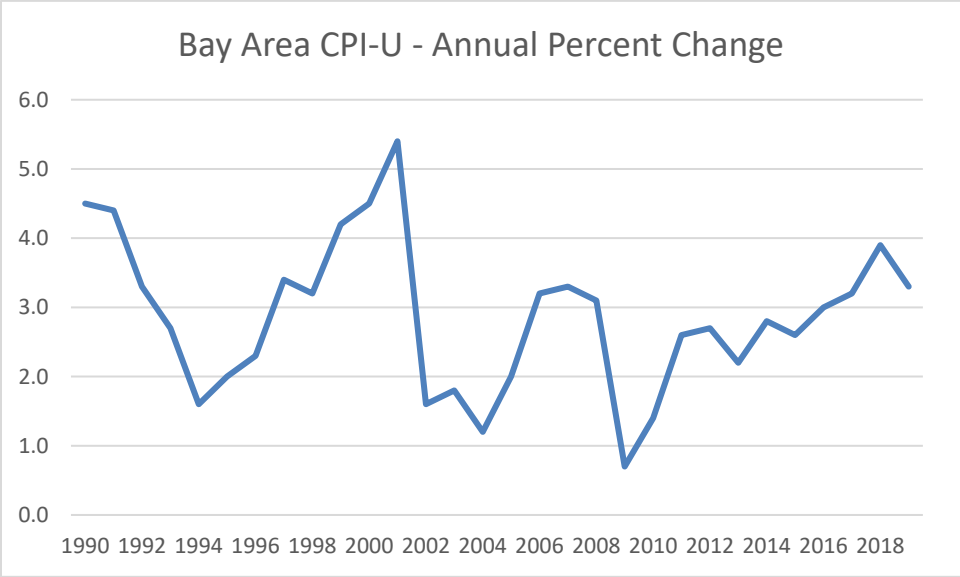
Any local jurisdiction wishing to adjust its maintenance of effort requirement shall submit to the Authority a request for adjustment and the necessary documentation to justify the adjustment. The Authority staff shall review the request and shall make a recommendation to the Authority. Taking into consideration the recommendation, the Authority may adjust the annual average of expenditures reported pursuant to Streets and Highways Code Section 2151. The Authority shall make an adjustment if one or more of the following conditions exists:

1. *The local jurisdiction has undertaken one or more major capital projects during those fiscal years, that required accumulating unrestricted revenues (i.e., revenues that are not restricted for use on streets and highways such as general funds) to support the project during one or more fiscal years.*
2. *A source of unrestricted revenue used to support the major capital project or projects is no longer available to the local jurisdiction and the local jurisdiction lacks authority to continue the unrestricted funding source.*
3. *One or more sources of unrestricted revenues that were available to the local jurisdiction is producing less than 95 percent of the amount produced in those fiscal years, and the reduction is not caused by any discretionary action of the local jurisdiction.*

4. ~~*The local jurisdiction Pavement Condition Index (PCI) is 70 or greater, as calculated by the jurisdiction Pavement Management System and reported to the Metropolitan Transportation Commission, then the baseline will be adjusted to zero for as long as the PCI in 70 or greater*~~.

In addition to the revisions to the above policy, staff is asking both committees to consider recommending to the Board that the policy be amended into the policies and procedures of the 2019 Measure M Strategic Plan and carried forward to any future measure, should one be passed prior to the expiration of Measure M in 2025.

Bay Area CPI-U history:



Policy Impacts:

This would set policy for individual jurisdictions to meet their baseline MOE commitment, and consequences if the baseline MOE is not met.

Fiscal Impacts:

This policy outlines the specific way that jurisdictions would be required to maintain the level of their discretionary funds commitment and ensures that Sales Tax Measure Funds do not supplant other funds used for transportation.

Also, the policy establishes that the consequences if the MOE requirement is not met jurisdictions would have their apportionment reduced by the percentage below their baseline. Those funds would then be reapportioned to all compliant jurisdictions and the non-compliant jurisdiction would not get them back.

Staff Recommendation:

Staff recommends that the Committees consider the above revised new MOE policy as written, going into effect with Fiscal year 2020-21 discretionary expenditures, using FY 18, 19 and 20 as the baseline years. This will remove and replace the existing policy 14 after implementing the existing policy 14 one last time for FY 2019-20 compliance.

SB-1 LEGISLATION –

2036. (a) Cities and counties shall maintain their existing commitment of local funds for street, road, and highway purposes in order to remain eligible for an allocation or apportionment of funds pursuant to Section 2032.

(b) In order to receive an allocation or apportionment pursuant to Section 2032, the city or county shall annually expend from its general fund for street, road, and highway purposes an amount not less than the annual average of its expenditures from its general fund during the 2009–10, 2010–11, and 2011–12 fiscal years, as reported to the Controller pursuant to Section 2151. For purposes of this subdivision, in calculating a city's or county's annual general fund expenditures and its average general fund expenditures for the 2009–10, 2010–11, and 2011–12 fiscal years, any unrestricted funds that the city or county may expend at its discretion, including vehicle in-lieu tax revenues and revenues from fines and forfeitures, expended for street, road, and highway purposes shall be considered expenditures from the general fund. One-time allocations that have been expended for street and highway purposes, but which may not be available on an ongoing basis, including revenue provided under the Teeter Plan Bond Law of 1994 (Chapter 6.6 (commencing with Section 54773) of Part 1 of Division 2 of Title 5 of the Government Code), may not be considered when calculating a city's or county's annual general fund expenditures.

(c) For any city incorporated after July 1, 2009, the Controller shall calculate an annual average expenditure for the period between July 1, 2009, and December 31, 2015, inclusive, that the city was incorporated.

(d) For purposes of subdivision (b), the Controller may request fiscal data from cities and counties in addition to data provided pursuant to Section 2151, for the 2009–10, 2010–11, and 2011–12 fiscal years. Each city and county shall furnish the data to the Controller not later than 120 days after receiving the request. The Controller may withhold payment to cities and counties that do not comply with the request for information or that provide incomplete data.

(e) The Controller may perform audits to ensure compliance with subdivision (b) when deemed necessary. Any city or county that has not complied with subdivision (b) shall reimburse the state for the funds it received during that fiscal year. Any funds withheld or returned as a result of a failure to comply with subdivision (b) shall be reapportioned to the other counties and cities whose expenditures are in compliance.

(f) If a city or county fails to comply with the requirements of subdivision (b) in a particular fiscal year, the city or county may expend during that fiscal year and the following fiscal year a total amount that is not less than the total amount required to be expended for those fiscal years for purposes of complying with subdivision (b).

SB-1 Maintenance of Effort Baseline Average of FY10, 11, 12 and subsequent years

State Controller Reports available at: http://www.sco.ca.gov/aud_locinstr_annual_street.html

Or https://bythenumbers.sco.ca.gov/

Jurisdiction	**FY 10,11,12 Average SB1 Baseline**	**FY12-13**	**FY13-14**	**FY14-15**	**FY15-16**
	Final with exceptions	**Discretionary Expenditures**	**Discretionary Expenditures**	**Discretionary Expenditures**	**Discretionary Expenditures**
County of Sonoma*	$6,252,295	$8,862,872	$13,845,515	$16,470,339	$9,525,034
Cloverdale	$82,493	$159,598	$0	$314,722	$112,680
Cotati	$47,566	$2,377	$345,957	$659,463	$356,568
Healdsburg	$0	$0	$0	$0	$0
Petaluma	$762,335	$777,118	$619,286	$4,573,657	$1,640,659
Rohnert Park	$897,830	$617,404	$562,522	$1,196,578	$608,640
Santa Rosa	$6,896,365	$4,887,027	$5,238,978	$6,347,563	$10,059,843
Sebastopol	$178,293	$158,454	$347,111	$229,537	$262,100
Sonoma (City)	$250,663	$65,935	$67,202	$876,821	$829,614
Windsor	$1,739,496	$2,899,861	$1,398,600	$1,485,318	$2,112,932
TOTALS	**$17,107,366**	**$18,430,646**	**$22,425,171**	**$32,153,998**	**$25,508,070**

Proposed New Maintenance of Effort Baseline Average of FY 18, 19 & 20.

Jurisdiction	FY16-17 Dated: May 2018	FY17-18 Dated: May 2019	FY18-19 Available: May 2020*	FY19-20 Available: May 2021*	FY20-21 Available: May 2022*
	Discretionary Expenditures	Discretionary Expenditures	Discretionary Expenditures	Discretionary Expenditures	Discretionary Expenditures
County of Sonoma	$29,147,806	$24,956,775			
Cloverdale	$0	$249,442			
Cotati	$1,702,078	$723,392			
Healdsburg	$0	$96,935	$130,918		
Petaluma	$668,475	$1,006,964			
Rohnert Park	$619,568	$1,871,581			
Santa Rosa	$11,577,906	$12,346,199			
Sebastopol	$278,262	$350,096			
Sonoma (City)	$401,805	$796,079			
Windsor	$4,176,784	$2,963,498			
TOTALS	**$48,572,684**	**$45,360,961**	**$0**	**$0**	**$0**

* Due in December, but State Controller's office reviews and then releases 6 months later in May. Healdsburg shared their December submittal.

Sonoma County Transportation Authority
Regional Climate Protection Authority

Staff Report

To: Sonoma County Transportation Authority – Citizen's & Technical Advisory Committee

From: Seana L.S. Gause, Senior – Programming and Projects

Item: Measure M Project Presentations Status and Schedule for FY20/21

Date: April 23rd & 27th, 2020

Issue:

What is the status of the Measure M Project Presentations? On what schedule will the Measure M LSP, Rail, and Bike/Ped Projects be presented to the Citizens Advisory Committee (CAC)?

Background:

The CAC is tasked with public oversight of the implementation of Measure M. The CAC review is meant to provide transparency of the project delivery process for the general public. As such, each fiscal year Measure M project sponsors programmed to receive Measure M funds are scheduled to come before the CAC and discuss the status of their projects. Specifically, how Measure M funds have been used on the project to date, how many dollars will be used in the future and for what purpose. Sponsors generally come before the CAC with a project status sheet, showing scope, schedule and cost of the project, matching funds being used (if any) and location of the proposed project.

Because of the COVID-19 Health emergency and Countywide shelter-in-place order, staff is proposing to suspend all remaining presentation for the 19/20 fiscal year. Many jurisdictional staff are serving emergency response duties and addressing issues arising from the shelter in place orders, as well as trying to work remotely themselves wherever possible. Rather than try to force project presentations to conform to the approved schedule, SCTA staff is proposing that project presentations be suspended until the end of the current fiscal year and resume in July 2020 at the beginning of FY20/21. The projects that are affected by this suspension are as follows:

Project Name	Project Sponsor	Meeting Date
Petaluma River Trail	Petaluma	March 30, 2020
Access Across 101	Rohnert Park	March 30, 2020
NWPRR/SMART Bike Tr	SMART	April 27, 2020
		No Mtg in May
Bicycle Safety and Education	SCBC	June 29, 2020

Below is a proposed schedule for the Measure M projects to be brought before the CAC for review in FY20/21:

Project Name	Project Sponsor	Meeting Date
Petaluma River Trail	Petaluma	July 27, 2020
Access Across 101 (Rohnert Park)	Rohnert Park	August 31, 2020
NWPRR/SMART Bike Trail	SMART	September 28, 2020
Bike Safety and Education SRTS	SCBC	October 26, 2020
Bike Safety and Education Bike Month	SCBC	October 26, 2020
116/121 Intersection Improvements	SCTA	November 30, 2020
		No Mtg in December
Foss Creek Trail	Healdsburg	January 25, 2021
Airport Blvd Landscape Improvements	So Co TPW	February 22, 2021
Arnold Drive Bike Lanes	So Co TPW	February 22, 2021
Hearn Avenue Interchange Improvements	Santa Rosa	March 29, 2021
Fulton Ave Improvements	Santa Rosa	March 29, 2021
Santa Rosa Creek Trail	Santa Rosa	March 29, 2021
Central Sonoma Valley Trail	So Co Reg Parks	April 26, 2021
Sonoma Schellville Bike Trail	So Co Reg Parks	April 26, 2021
Bodega Bay Trail	So Co Reg Parks	April 26, 2021
		No Mtg in May
Open		June 28, 2021

There are no meetings scheduled in December or May.

This proposed schedule places the deferred projects from the previous fiscal year first in presentation order so as to lose as little time as possible in reporting out to the Citizens Advisory Committee.

Policy Impacts:

None, this action is consistent with policy 4.11 in the 2019 Measure M Strategic Plan.

Fiscal Impacts:

None

Staff Recommendation:

Staff recommends that the TAC and CAC review and consider approving the above listed approach and schedule.

Sonoma County Transportation Authority
Regional Climate Protection Authority

Staff Report

To: **Citizens Advisory Committee (CAC)**

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

Item: **4. c –Financial Audit Services – Request for Proposals and Contract Recommendation**

Date: **April 27, 2020**

Issue:

Should the CAC make the following recommendation to the SCTA Board: "Pisenti & Brinker LLP should continue as financial auditors for the next 3 years to perform audits of the SCTA, Measure M and RCPA financial statements"?

Background:

SCTA's contract with Pisenti and Brinker to provide audit services concluded with the completion of the FY 2018-2019 audits. The SCTA started the procurement process to retain auditors for multiple years starting with the FY 2019-2020 audits.

In February SCTA staff reached out to CAC members Dennis Harter and Tom Conlon to join staff on a selection committee for a Request for Proposals (RFP) for Financial Audit Services. They both confirmed availability for proposal review on April 9th and possible interviews on April 14th, if needed.

On March 4 the RFP was issued (see attached). On the proposal due date of April 1st four firms submitted proposals. The four firms were Brown Armstrong – Bakersfield, Maze & Associates - Pleasant Hill, Pisenti & Brinker LLP - Santa Rosa, and The Pun Group LLP - Walnut Creek.

On April 9 the RFP selection committee composed of SCTA staff, Auditor Controller Treasurer Tax Collector (ACTTC) staff and the above mentioned CAC members met to compare their ratings of the proposals. Pisenti & Brinker LLP of Santa Rosa was ranked first and the Pun Group was ranked second. The selection committee recommended Pisenti & Brinker LLP.

Policy Impacts:

There is no policy impact associated with the recommendation.

Fiscal Impacts:

The contract with Pisenti & Brinker will not exceed $55,900 per year or $163,200 in total over 3 years. The proposed fees for the FY 2019-2020 audits are the same as the fees for the FY 2018-2019 audits. Fees for the subsequent two years increase by approximately 2.8% per year.

Staff Recommendation:

Staff requests that the CAC recommend to the SCTA Board that Pisenti & Brinker LLP continue as financial auditors for the next 3 years to perform audits of the SCTA, Measure M and RCPA financial statements.

SONOMA COUNTY TRANSPORTATION AUTHORITY

SONOMA COUNTY TRANSPORTATION AUTHORITY AUDIT SERVICES

REQUEST FOR PROPOSALS (RFP)

The Sonoma County Transportation Authority is pleased to invite you to respond to a Request for Proposals for Professional Audit Services for the fiscal years ending June 30, 2020, 2021, 2022, with the option of extending for two additional fiscal years.

AUDIT SERVICES

Proposals must be received no later than 2:00 P.M. on April 1, 2020.

A. INTRODUCTION/PURPOSE

1. PROJECT BACKGROUND AND DESCRIPTION

General Information

The Sonoma County Transportation Authority is soliciting proposals from qualified firms of certified public accountants to audit the Sonoma County Transportation Authority (SCTA), Regional Climate Protection Authority (RCPA) and the Traffic Relief Act for Sonoma County (Measure M) financial statements for the fiscal years ending June 30, 2020, 2021, and 2022 with the option of auditing the SCTA, RCPA and Measure M financial statements for the two subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (2018 Revision), the provisions of the federal single audit act of 1984 (amended in 1996) and U.S. Office of Management and Budget Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200 (Uniform Guidance).

Proposals submitted will be evaluated by an audit committee appointed by Suzanne Smith, Executive Director of SCTA and RCPA.

SCTA reserves the right to retain all proposals submitted and to use any idea in a proposal regardless of whether that proposal is selected. Submission of proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between SCTA and the firm selected.

It is anticipated that the selection of a firm will be completed by April 16, 2020. Following the notification of the selected firm it is expected a contract will be executed between both parties by May 11, 2020.

About the Government

The Sonoma County Transportation Authority, SCTA, was formed as a result of legislation passed in 1990. SCTA serves as the coordinating and advocacy agency for transportation funding for Sonoma County. SCTA is governed by a twelve member Board of Directors. Nine of these members are chosen from the Councils of the nine incorporated cities or towns, and three are chosen from the County of Sonoma Board of Supervisors.

Passed by the voters in November 2004, the Traffic Relief Act for Sonoma County, Measure M, provides for a ¼ cent sales tax to be used to maintain and improve local streets, accelerate widening Highway 101, improve interchanges, restore and enhance transit, support development of passenger rail, and build safe bicycle and pedestrian routes.

The Regional Climate Protection Authority, RCPA, was created by Assembly Bill 881 in 2009 at the request of Sonoma County elected officials seeking a coordinated approach to address the pressing issue of climate change. RCPA is structured to improve communication and coordination on climate change issues and establish a clearinghouse for planning, funding and implementation efforts to reduce GHG (Greenhouse Gas) emissions. RCPA is made up of the same Board of Directors as SCTA and is a separate legal entity.

SCTA/RCPA has a total payroll of approximately $2,600,000 covering 14 full-time employees.

The financial statements of Measure M are included as a component unit of the financial statements of SCTA.

Information about the fund structure, budgetary basis of accounting, federal assistance, and pension plans of each entity can be found in the SCTA, RCPA, and Measure M audited financial statements filed under “Financial Reporting” at: https://scta.ca.gov/library-archive/

The accounting and financial reporting functions of SCTA are the responsibility of the Sonoma County Auditor-Controller Treasurer-Tax Collector. The budget and accounts payable functions have been retained by SCTA.

2. Desired Goals/Objectives/Outcomes

SCTA is requesting proposals from qualified firms of Certified Public Accountants to audit the SCTA, RCPA, and Measure M financial statements for the five year period encompassing the fiscal years ending June 30, 2020 through June 30, 2022, with the option of auditing its financial statements for each of the two subsequent fiscal years. Additional details about required services and deliverables are provided in the following section.

B. STATEMENT OF REQUIREMENTS – SERVICES REQUIRED OF SUCCESSFUL PROPOSER

1. SUMMARY

SCTA is soliciting the services of qualified firms of certified public accountants to audit its financial statements, the RCPA financials and the Measure M financials for the fiscal years ending June 30, 2020, 2021, and 2022, with the option of extending for each of the two subsequent fiscal years. The Measure M audit will also require a program specific audit of two or three of the cities and County departments that receive Measure M funds and SCTA will advise which jurisdictions will be audited each fiscal year. In addition, SCTA and RCPA may require an annual single audit if the provisions of the Single Audit Act of 1984, amended 1996, are met. These audits are to be performed in accordance with the provisions contained in this request for proposals.

2. OBJECTIVE

SCTA desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. The financial statements are to be presented in accordance with all current Governmental Accounting Standards Board pronouncements, as well as any subsequent pronouncements over the course of the agreement term.

3. AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this request for proposals, the audits shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2018 Revision), the Single Audit Act of 1984, the Single Audit Act Amendments of 1996, and U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200 (Uniform Guidance).

4. AUDIT REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue for SCTA, RCPA and for Measure M:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on the internal control structure based on the auditors' understanding of the control structure and assessment of control risk.
3. A report on compliance with applicable laws and regulations.
4. A program audit of selected Measure M project recipients.
5. A single audit report if required.

In the required report on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Nonreportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

5. Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the management of SCTA, the audit committee and the Board of Directors.

6. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by SCTA of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- Sonoma County Auditor-Controller Treasurer-Tax Collector
- Sonoma County Transportation Authority
- State of California Department of Transportation (Caltrans)
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by SCTA as part of an audit quality review process
- Auditors of entities of which SCTA is a sub-recipient of grant funds
- Auditors of entities of which SCTA is a component unit

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

7. Assistance Provided by SCTA

SCTA will have a trial balance available and key personnel available to meet with the firm's personnel as of the first business day of August. The accounting department staff and responsible management personnel will be available to assist the firm by providing required schedules, information, documentation, and explanations.

8. AUDIT SCHEDULE AND TIME REQUIREMENTS

The following schedule applies to the Fiscal Year 2019-2020 Audit. A similar schedule will be developed for audits of each subsequent fiscal year under the term of the agreement. Each of the following should be completed by the auditor no later than the dates indicated.

Due Date	Task
6/25/2020	Kickoff meeting with SCTA to review schedules and discuss workflow
7/8/2020	Audit plan and list of schedules to be prepared by SCTA staff
9/30/2020	All fieldwork complete
10/14/2020	Draft Measure M audit report and recommendations to management
10/21/2020	Draft RCPA audit report and recommendations to management
10/28/2020	Draft SCTA audit report and recommendations to management
11/18/2020	Final audit reports due

Routine progress reports shall be provided to the either SCTA or the Sonoma County Auditor-Controller Treasurer-Tax Collector or a designated representative on a regular basis, but not less than monthly, during the course of the work. Also, either SCTA or the firm conducting the audit may, with reasonable notice, request a meeting at any time during the course of the work.

9. REPORT PREPARATION

Final report preparation, editing, ensuring ADA-accessibility, and printing shall be the responsibility of the auditor.

For each audit (SCTA, RCPA, and Measure M), twelve (12) signed copies of the final report, one (1) unbound master copy, one (1) ADA accessible electronic copy (PDF) and Twelve (12) signed copies of the management letter shall be delivered to the Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office.

For each single audit, twelve (12) signed copies of the final report, one (1) unbound master copy, one (1) ADA accessible electronic copy (PDF) shall be delivered to the Sonoma County Auditor Controller's Office.

All reports should be delivered to:

Jennifer Murray, Supervising Accountant
Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office
585 Fiscal Drive, Room 100
Santa Rosa, CA 95403-2871.

Distribution to the public will be the responsibility of SCTA.

C. LOCAL PREFERENCE

It is the policy of the Authority to promote employment and business opportunities for local residents and firms on all contracts and give preference to local residents, workers, businesses and consultants to the extent consistent with the law and interests of the public. A Local Service Provider is defined as a business or consultant who has a valid physical address located within Sonoma County from which the supplier or consultant operates or performs business on a day-to-day basis, and holds a valid business license if required by a city within the jurisdiction of Sonoma County.

For quantitative evaluations of proposals, the locality of the service provider shall be included as an evaluation criterion in RFPs. Extra percentage weighting of 5% shall be provided in the total rating score for local service providers. For qualitative evaluations of proposals, Departments shall consider the locality of consultants or businesses and their sub-consultants along with other criteria identified in the RFP. If there is more than one service provider being considered and the providers are competitively matched in terms of other criteria, local service providers should be selected. If hiring sub-consultants, SCTA strongly encourages using local service providers.

More information about SCTA's purchasing policies can be found on: Local Preference Policy for Services

D. SCHEDULE

The following schedule is subject to change. Except as provided below, changes will only be made by written amendment to this Request for Proposals, which amendment shall be issued to all parties by the Department issuing this proposal.

Date	Event
March 4, 2020	Release Request for Proposals
March 16, 2020	Proposer's Questions Due by 5:00 p.m.
March 23, 2020	SCTA's Responses to Questions Due
April 1, 2020	Proposals Due by 2:00 p.m.
April 9, 2020	Proposals Evaluated by SCTA
April 14, 2020	Interviews (optional)
April 16, 2020	Notice of Intent to Award (subject to delay without notice to proposers)
May 11, 2020	Board of Directors Awards Contract (subject to delay without notice to proposers)

E. PRE-BID CONFERENCE

Section Omitted

F. QUESTIONS

Proposers will be required to submit any and all questions in writing per the schedule in order for staff to prepare written responses to all consultants. Written answers will be shared with all potential bidders through an addendum on SCTA's Supplier Portal and email notification. Questions should be sent via e-mail directly to jennifer.murray2@sonoma-county.org. Questions will not be accepted by phone.

G. CORRECTIONS AND ADDENDA

1. If a proposer discovers any ambiguity, conflict, discrepancy, omission, or other error in this RFP, the proposer shall immediately notify the contact person of such error in writing and request clarification or modification of the document. Modifications will be made by addenda as indicated below to all parties in receipt of this RFP.
2. If a proposer fails to notify the contact person prior to the date fixed for submission of proposals of a known error in the RFP, or an error that reasonably should have been known, the proposer shall submit a proposal at their own risk, and if the proposer is awarded a contract they shall not be entitled to additional compensation or time by reason of the error or its subsequent correction.
3. Addenda issued by SCTA interpreting or changing any of the items in this RFP, including all modifications thereof, shall be incorporated in the proposal. The proposer shall submit the addenda cover sheet with the proposal (or mail them to the address below if the proposer has previously submitted a proposal to the Department):

   Jennifer Murray, Supervising Accountant
   585 Fiscal Drive, Suite 100
   Santa Rosa, CA 95403-2871

   Any oral communication by SCTA's designated contact person or any other County staff member concerning this RFP is not binding on SCTA and shall in no way modify this RFP or any obligations arising hereunder.

H. PROPOSAL SUBMITTAL

1. FORM

Proposers must submit one (1) electronic copy to the County of Sonoma's Supplier Portal. The link to the Supplier Portal is: Sonoma County Supplier Portal.

Note: Proposers must be registered to submit electronic proposals. See registration instructions on the Supplier Portal link above.

Additionally proposers must submit (1) signed original, and four (4) copies of the signed proposal per the schedule or as revised by addendum. Proposals must be enclosed in a sealed envelope or package and clearly marked "**SONOMA COUNTY TRANSPORTATION AUTHORITY AUDIT SERVICES."** Proposals shall be submitted to:

Jennifer Murray, Supervising Accountant
Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office
585 Fiscal Drive, Suite 100
Santa Rosa, CA 95403-2871

2. Due Date

Proposals must be received no later than the date and time listed in the schedule, or as revised by addendum. The proposal due date is subject to change. If the proposal due date is changed, all known recipients of the original RFP will be notified of the new date.

3. General Instructions

To receive consideration, proposals shall be made in accordance with the following general instructions:

a) The completed proposal shall be without alterations or erasures.
b) No oral or telephonic proposals will be considered.
c) The submission of a proposal shall be an indication that the proposer has investigated and satisfied him/herself as to the conditions to be encountered, the character, quality and scope of the work to be performed, and the requirements of SCTA, including all terms and conditions contained within this RFP.

4. Proposal Format and Contents

For ease of review and to facilitate evaluation, the proposals for this project should be organized and presented in the order requested as follows:

INTRODUCTORY INFORMATION

Include a title page, table of contents, and a transmittal letter. In the transmittal letter, briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for a period of sixty (60) days from date of submission.

SECTION I – ORGANIZATIONAL INFORMATION

Provide specific information concerning the firm in this section, including the legal name, address and telephone number of your company and the type of entity (sole proprietorship, partnership, or corporation and whether public or private). Include the name and telephone number of the person(s) in your company authorized to execute the proposed contract. If two or more firms are involved in a joint venture or association, the proposal must clearly delineate the respective areas of authority and responsibility of each party. All parties signing the Agreement with SCTA must be individually liable for the completion of the entire project even when the areas of responsibility under the terms of the joint venture or association are limited.

Provide an affirmative statement that the firm is independent of SCTA, RCPA and Measure M as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards (2018 Revision).

The firm also should provide an affirmative statement that it is independent of the County of Sonoma's financial reporting oversight entity, and any other component units of that entity, as defined by those same standards.

The firm should also list and describe, if applicable, the firm's professional relationships involving SCTA for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give SCTA written notice of any professional relationships entered into during the period of this agreement.

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.

SECTION II – QUALIFICATIONS AND EXPERIENCE

Proposer must disclose any debarment or other disqualification as a supplier or vendor for any federal, state or local entities. Proposer must describe the nature of the debarment/disqualification, including where and how to find such detailed information

The proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.

The firm is required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. The firm shall also provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, or litigation whereby a court has ruled against the firm. In addition, the firm is asked to describe the nature, magnitude, and status of any litigation current or pending against the firm in any manner related to the firm's professional activities.

Identify the principal supervisory and management staff, including engagement partners, managers, supervisors and others, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person, including information on continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of SCTA. However, in either case, SCTA retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of SCTA, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

List separately all engagements within the last five years, ranked on the basis of total staff hours, for the County of Sonoma by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum of five) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

Section III – Project Approach and Work Schedule
The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section B of this request for proposal. In developing the work plan, reference should be made to such sources of information as SCTA's financial data, organizational charts, manuals and programs, financial and other management information systems, and the timeline described in Section B.

Proposers will be required to provide the following information on their audit approach:

a. Proposed segmentation of the engagement
b. Level of staff and number of hours to be assigned to each proposed segment of the engagement
c. Sample size and the extent to which statistical sampling is to be used in the engagement
d. Extent of use of Electronic Data Processing (EDP) software in the engagement
e. Type and extent of analytical procedures to be used in the engagement
f. Approach to be taken to gain and document an understanding of SCTA's internal control structure
g. Approach to be taken in determining laws and regulations that will be subject to audit test work
h. Approach to be taken in drawing audit samples for purposes of tests of compliance

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Sonoma County Auditor-Controller Treasurer-Tax Collector.

SECTION IV – COST OF SERVICE
The proposal shall clearly state ALL of the costs associated with the project, broken down by category of products and services, and all on-going costs for recommended or required products and services, such as maintenance.

The proposal shall include:

a. A total all-inclusive maximum price per year for the 2020, 2021, and 2022 fiscal year engagements, broken out by the requested audits: SCTA, RCPA, Measure M, and the single audit.
b. A schedule of hours, professional fees, and expenses that supports the total all-inclusive maximum price, broken out by the requested audits: SCTA, RCPA, Measure M, and the single audit.
c. Rates for additional professional services. If it should become necessary for SCTA to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between SCTA and the firm. Any such additional work agreed to between SCTA and the firm shall be performed at the same rates set forth in the schedule of fees and expenses in the proposal.

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

SECTION V – IDENTIFICATION OF SUBCONTRACTORS

Proposers shall identify all subcontractors they intend to use for the proposed scope of work. For each subcontractor listed, proposers shall indicate (1) what products and/or services are to be supplied by that subcontractor and, (2) what percentage of the overall scope of work that subcontractor will perform.

SECTION VI – INSURANCE

The selected proposer will be required to submit and comply with all insurance as described in the attached Sample Agreement. Securing this insurance is a condition of award for this contract.

SECTION VII – ACCESSIBILITY STANDARDS

All consultants responsible for preparing content intended for use or publication on a County-managed or County-funded web site must comply with applicable Federal accessibility standards established by 36 C.F.R. Section 1194, pursuant to Section 508 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794(d)), and SCTA's Web Site Accessibility Policy located at http://sonomacounty.ca.gov/CAO/Administrative-Policies/9-3-Website-Accessibility-Policy/

SECTION VIII - ADDITIONAL INFORMATION

Include any other information you believe to be pertinent but not required.

SECTION IX – CONTRACT TERMS

Proposers must include a statement acknowledging their willingness to accept the sample contract terms (Attachment A) or identify specific exceptions to the sample agreement.

I. SELECTION PROCESS

1. All proposals received by the specified deadline will be reviewed by the audit committee for content, including but not limited to fee, related experience and professional qualifications of the bidding consultants.
2. County and SCTA employees will not participate in the selection process when those employees have a relationship with a person or business entity submitting a proposal which would subject those employees to the prohibition of Section 87100 of the Government Code. Any person or business entity submitting a proposal who has such a relationship with a County employee who may be involved in the selection process shall advise SCTA of the name of SCTA employee in the proposal.

3. Proposals may be evaluated using the following criteria (note that there is no value or ranking implied in the order of this list:
    a. Demonstrated ability to perform the services described;
    b. Experience, qualifications and expertise;
    c. Quality of work as verified by references;
    d. Costs relative to the scope of services;
    e. A demonstrated history of providing similar services to comparable entities;
    f. Willingness to accept SCTA's contract terms; and
    g. Any other factors the evaluation committee deems relevant. (When such criteria are used for evaluation purposes, the basis for scoring will be clearly documented and will become part of the public record.).
    h. The locality of the Proposer;
4. The SCTA Executive Director in consultation with the Purchasing Agent reserves the right, in their sole discretion, to take any of the following actions at any time before Board approval of an award: waive informalities or minor irregularities in any proposals received, reject any and all proposals, cancel the RFP, or modify and re-issue the RFP. Failure to furnish all information requested or to follow the format requested herein may disqualify the proposer, in the sole discretion of SCTA. False, incomplete, misleading or unresponsive statements in a proposal may also be sufficient cause for a proposal's rejection.
5. SCTA may, during the evaluation process, request from any proposer additional information which SCTA deems necessary to determine the proposer's ability to perform the required services. If such information is requested, the proposer shall be permitted three (3) business days to submit the information requested.
6. An error in the proposal may cause the rejection of that proposal; however, SCTA may, in its sole discretion, retain the proposal and make certain corrections. In determining if a correction will be made, SCTA will consider the conformance of the proposal to the format and content required by the RFP, and any unusual complexity of the format and content required by the RFP. If the proposer's intent is clearly established based on review of the complete proposal submittal, SCTA may, at its sole option, correct an error based on that established content. SCTA may also correct obvious clerical errors. SCTA may also request clarification from a proposer on any item in a proposal that SCTA believes to be in error.
7. SCTA reserves the right to select the proposal(s) which in its sole judgment best meets the needs of SCTA and to award to only one or multiple qualified submittals. ***The lowest proposed cost is not the sole criterion for recommending contract award.*** SCTA also makes no guarantee of any or equal amounts of work. SCTA further reserves the right to reject any or all proposals for any reason, including, without limitation, SCTA's desire to enter into cooperative purchasing agreements with any other public agency.
8. All firms responding to this RFP will be notified of their selection or non-selection after the evaluation committee has completed the selection process.
9. Generally, the firm selected by the Evaluation Committee will be recommended to the Board of Directors for this project, but the Board is not bound to accept the recommendation or award the project to the recommended firm.

J. FINALIST INTERVIEWS

After initial screening, the evaluation committee may select those firms deemed most qualified for this project for further evaluation. Interviews of these selected firms may be conducted as part of the final selection process. Interviews may or may not have their own separate scoring during the evaluation process.

K. GENERAL INFORMATION

RULES AND REGULATIONS

1. The issuance of this solicitation does not constitute an award commitment on the part of SCTA, and SCTA shall not pay for costs incurred in the preparation or submission of proposals. All costs and expenses associated with the preparation of this proposal shall be borne by the proposer.
2. SCTA reserves the right to reject any or all proposals or portions thereof if SCTA determines that it is in the best interest of SCTA to do so.
3. SCTA may waive any deviation in a proposal. SCTA's waiver of a deviation shall in no way modify the RFP requirements nor excuse the successful proposer from full compliance with any resultant agreement requirements or obligations. SCTA reserves the right to reject any or all proposals, or to waive any defect or irregularity in a proposal. SCTA further reserves the right to award the agreement to the proposer or proposers that, in SCTA's judgment, best serves the needs of SCTA.
4. All proposers submit their proposals to SCTA with the understanding that the recommended selection of the review committee is final and subject only to review and final approval by the Executive Director (via delegation), County of Sonoma Purchasing Agent or the Board of Directors.
5. Upon submission, all proposals shall be treated as confidential documents until the selection process is completed. Once the notice of intent to award is issued by SCTA, all proposals shall be deemed public record. In the event that a proposer desires to claim portions of its proposal exempt from disclosure, it is incumbent upon the proposer to clearly identify those portions with the word "Confidential" printed on the top right hand corner of each page for which such privilege is claimed, and to clearly identify the information claimed confidential by highlighting, underlining, or bracketing it, etc. Examples of confidential materials include trade secrets. Each page shall be clearly marked and readily separable from the proposal in order to facilitate public inspection of the non-confidential portion of the proposal. SCTA will consider a proposer's request for exemptions from disclosure; however, SCTA will make its decision based upon applicable laws. An assertion by a proposer that the entire proposal, large portions of the proposal, or a significant element of the proposal, are exempt from disclosure will not be honored and the proposal may be rejected as non-responsive. Prices, makes and models or catalog numbers of the items offered, deliverables, and terms of payment shall be publicly available regardless of any designation to the contrary.

6. SCTA will endeavor to restrict distribution of material designated as confidential to only those individuals involved in the review and analysis of the proposals. Proposers are cautioned that materials designated as confidential may nevertheless be subject to disclosure. Proposers are advised that SCTA does not wish to receive confidential or proprietary information and those proposers are not to supply such information except when it is absolutely necessary. If any information or materials in any proposal submitted are labeled confidential or proprietary, the proposal shall include the following clause:
7. [Legal name of proposer] shall indemnify, defend and hold harmless SCTA and the County of Sonoma, its officers, agents and employees from and against any request, action or proceeding of any nature and any damages or liability of any nature, specifically including attorneys' fees awarded under the California Public Records Act (Government Code §6250 et seq.) Arising out of, concerning or in any way involving any materials or information in this proposal that [legal name of proposer] has labeled as confidential, proprietary or otherwise not subject to disclosure as a public record.

NONLIABILITY OF SCTA

SCTA shall not be liable for any precontractual expenses incurred by the proposer or selected contractor or contractors. SCTA shall be held harmless and free from any and all liability, claims, or expenses whatsoever incurred by, or on behalf of, any person or organization responding to this RFP.

PROPOSAL ALTERNATIVES

Proposers may not take exception or make material alterations to any requirement of the RFP. Alternatives to the RFP may be submitted as separate proposals and so noted on the cover of the proposal. SCTA reserves the right to consider such alternative proposals, and to award an agreement based thereon if it is determined to be in SCTA's best interest and such proposal satisfies all minimum qualifications specified in the RFP. Please indicate clearly in the proposal that the proposal offers an alternative to the RFP.

LOBBYING

Any party submitting a proposal or a party representing a proposer shall not influence or attempt to influence any member of the selection committee, any member of the Board of Directors, or any employee of SCTA, with regard to the acceptance of a proposal. Any party attempting to influence the RFP process through ex-parte contact may be subject to rejection of their proposal.

FORM OF AGREEMENT

1. No agreement with SCTA shall have any effect until a contract has been signed by both parties. Pursuant to Sonoma County Code Section 1-11, County personnel are without authorization to waive or modify agreement requirements.

2. A sample of the agreement is included as Attachment A hereto. Proposers must be willing to provide the required insurance and accept the terms of this sample agreement. With few exceptions, the terms of SCTA's standard agreement will not be negotiated. Indemnification language will not be negotiated.
3. Proposals submitted shall include a statement that (i) the proposer has reviewed the sample agreement and will agree to the terms contained therein if selected, or (ii) all terms and conditions are acceptable to the proposer except as noted specifically in the proposal. A proposer taking exception to SCTA's sample agreement must also provide alternative language for those provisions considered objectionable to the proposer. Please note that any exceptions or changes requested to the Agreement may constitute grounds to reject the proposal.
4. Failure to address exceptions to the sample agreement in your proposal will be construed as acceptance of all terms and conditions contained therein.
5. Submission of additional contract exceptions after the proposal submission deadline may result in rejection of the consultant's proposal.

DURATION OF PROPOSAL; CANCELLATION OF AWARDS; TIME OF THE ESSENCE

1. All proposals will remain in effect and shall be legally binding for at least ninety (90) days.
2. Unless otherwise authorized by SCTA, the selected consultant will be required to execute an agreement with SCTA for the services requested within sixty (60) days of SCTA's notice of intent to award. If agreement on terms and conditions acceptable to SCTA cannot be achieved within that timeframe, or if, after reasonable attempts to negotiate such terms and conditions, it appears that an agreement will not be possible, as determined at the sole discretion of SCTA, SCTA reserves the right to retract any notice of intent to award and proceed with awards to other consultants, or not award at all.

WITHDRAWAL AND SUBMISSION OF MODIFIED PROPOSAL

A proposer may withdraw a proposal at any time prior to the submission deadline by submitting a written notification of withdrawal signed by the proposer or his/her authorized agent. Another proposal may be submitted prior to the deadline. A proposal may not be changed after the designated deadline for submission of proposals.

L. PROTEST PROCESS

Any and all protests must be in writing and must comply with the timelines and procedures set forth at: ***Protests and Appeals for Goods and Professional Services Procurements***

M. LIVING WAGE

The contractor/franchisee/economic development assistance recipient shall comply with any and all federal, state, and local laws – including, but not limited to County of Sonoma Living Wage Ordinance – affecting the services provided by this contract/franchise agreement. Without limiting the generality of the foregoing, the contractor/franchisee/economic development assistance recipient expressly acknowledges and agrees that this contract/franchise/economic development assistance agreement is subject to the provisions of Article XXVI of Chapter 2 of the Sonoma County Code, requiring payment of a living wage to covered employees. Noncompliance during the term of the contract/franchise/economic development assistance agreement will be considered a material breach and may result in termination of the contract/franchise/economic development assistance agreement or pursuit of other legal or administrative remedies.

The link to the Living Wage Ordinance is: http://sonomacounty.ca.gov/CAO/Living-Wage-Ordinance/

ATTACHMENTS

Attachment A: Sample Agreement

Attachment B: Local Business Declaration for Services

Attachment C: Living Wage Solicitation Form

Attachment D: Sample Insurance Requirements

Balance Sheet.

Parameters

Business Unit: SC002
Fiscal Year: 2020
Period: 9 - March YTD
Detail: Detail
Fund Class: 70000 - Other Governmental Entities
Fund Type: 71000 - Governmental Funds
Fund Category: All Fund Categories,74000 - Other Governmental Entities
Fund Group: All Fund Groups,74650 - Measure M
Fund: All Funds
Ledger: Actuals
Elapsed Time: 0:42

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74651	**Measure M Administration**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	633,697.39	13,135,105.14	(13,068,024.93)	700,777.60
10400	**Unrealized Gains and Losses**	5,431.84	5,431.84	(10,863.68)	0.00
Total 10000	**Cash and Investments**	**639,129.23**	13,140,536.98	(13,078,888.61)	**700,777.60**
12000	Accounts Receivable				
12115	**Other Receivables**	43,561.65	0.00	(43,561.65)	0.00
Total 12000	**Accounts Receivable**	**43,561.65**	0.00	(43,561.65)	**0.00**
15000	Other Current Assets				
15200	**Prepaid Expenses**	13,043.50	0.00	(13,043.50)	0.00
Total 15000	**Other Current Assets**	**13,043.50**	0.00	(13,043.50)	**0.00**
Total 00001	**All Asset Accounts**	**695,734.38**	13,140,536.98	(13,135,493.76)	**700,777.60**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(1,798.51)	86,944.28	(85,145.77)	0.00
20300	**Accounts Payable**	(540.00)	0.00	0.00	(540.00)
Total 20000	**Current Payables**	**(2,338.51)**	86,944.28	(85,145.77)	**(540.00)**
Total 00002	**All Liability Accounts**	**(2,338.51)**	86,944.28	(85,145.77)	**(540.00)**
00003	Fund Balance and Net Position				
30000	Fund Balance				

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
30102	**FB - Nonspendable - Prepd Exps**	(13,044.00)	0.00	0.00	(13,044.00)
30200	**FB - Restricted**	(680,351.87)	0.00	0.00	(680,351.87)
Total 30000	**Fund Balance**	**(693,395.87)**	0.00	0.00	**(693,395.87)**
Total 00003	**Fund Balance and Net Position**	**(693,395.87)**	0.00	0.00	**(693,395.87)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**163,772.65**	**(170,614.38)**	**(6,841.73)**
Total 00003	**Total Fund Balance and Net Position**	**(693,395.87)**	**163,772.65**	**(170,614.38)**	**(700,237.60)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(695,734.38)**	**250,716.93**	**(255,760.15)**	**(700,777.60)**
Total 00005	**Total**	**0.00**	**13,391,253.91**	**(13,391,253.91)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74652	**Local Street Repairs**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	672,591.31	4,036,408.59	(3,313,699.47)	1,395,300.43
10400	**Unrealized Gains and Losses**	9,985.72	9,985.72	(19,971.44)	0.00
Total 10000	**Cash and Investments**	**682,577.03**	4,046,394.31	(3,333,670.91)	**1,395,300.43**
12000	Accounts Receivable				
12115	**Other Receivables**	871,232.99	0.00	(871,232.99)	0.00
Total 12000	**Accounts Receivable**	**871,232.99**	0.00	(871,232.99)	**0.00**
Total 00001	**All Asset Accounts**	**1,553,810.02**	4,046,394.31	(4,204,903.90)	**1,395,300.43**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(668,018.60)	2,174,844.81	(1,506,826.21)	0.00
Total 20000	**Current Payables**	**(668,018.60)**	2,174,844.81	(1,506,826.21)	**0.00**
Total 00002	**All Liability Accounts**	**(668,018.60)**	2,174,844.81	(1,506,826.21)	**0.00**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(885,791.42)	0.00	0.00	(885,791.42)
Total 30000	**Fund Balance**	**(885,791.42)**	0.00	0.00	**(885,791.42)**
Total 00003	**Fund Balance and Net Position**	**(885,791.42)**	0.00	0.00	**(885,791.42)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**2,665,652.31**	**(3,175,161.32)**	**(509,509.01)**
Total 00003	**Total Fund Balance and Net Position**	**(885,791.42)**	**2,665,652.31**	**(3,175,161.32)**	**(1,395,300.43)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(1,553,810.02)**	**4,840,497.12**	**(4,681,987.53)**	**(1,395,300.43)**
Total 00005	**Total**	**0.00**	**8,886,891.43**	**(8,886,891.43)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74653	**Local Street Projects**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	28,735,162.84	4,348,010.56	(1,211,749.81)	31,871,423.59
10400	**Unrealized Gains and Losses**	234,984.50	234,984.50	(469,969.00)	0.00
Total 10000	**Cash and Investments**	**28,970,147.34**	4,582,995.06	(1,681,718.81)	**31,871,423.59**
12000	Accounts Receivable				
12115	**Other Receivables**	871,232.99	0.00	(871,232.99)	0.00
Total 12000	**Accounts Receivable**	**871,232.99**	0.00	(871,232.99)	**0.00**
18000	Long-Term Assets				
18300	**Advances to Other Funds**	400,000.00	0.00	0.00	400,000.00
Total 18000	**Long-Term Assets**	**400,000.00**	0.00	0.00	**400,000.00**
Total 00001	**All Asset Accounts**	**30,241,380.33**	4,582,995.06	(2,552,951.80)	**32,271,423.59**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(84,074.74)	1,034,608.14	(950,533.40)	0.00
Total 20000	**Current Payables**	**(84,074.74)**	1,034,608.14	(950,533.40)	**0.00**
21000	Accrued Exp/Other Current Liab				
21200	**Retention Payable**	(50,864.42)	0.00	(9,293.75)	(60,158.17)
Total 21000	**Accrued Exp/Other Current Liab**	**(50,864.42)**	0.00	(9,293.75)	**(60,158.17)**
23000	Due to Other Governments				
23200	**Due to State**	0.00	0.00	0.00	0.00
23300	**Due to Other Governments**	(161,033.93)	161,033.93	0.00	0.00
Total 23000	**Due to Other Governments**	**(161,033.93)**	161,033.93	0.00	**0.00**
Total 00002	**All Liability Accounts**	**(295,973.09)**	1,195,642.07	(959,827.15)	**(60,158.17)**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30103	**FB - Nonspendable - Advances**	(400,000.00)	0.00	0.00	(400,000.00)
30200	**FB - Restricted**	(29,545,407.24)	0.00	0.00	(29,545,407.24)
Total 30000	**Fund Balance**	**(29,945,407.24)**	0.00	0.00	**(29,945,407.24)**
Total 00003	**Fund Balance and Net Position**	**(29,945,407.24)**	0.00	0.00	**(29,945,407.24)**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**1,460,997.63**	**(3,726,855.81)**	**(2,265,858.18)**
Total 00003	**Total Fund Balance and Net Position**	**(29,945,407.24)**	**1,460,997.63**	**(3,726,855.81)**	**(32,211,265.42)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(30,241,380.33)**	**2,656,639.70**	**(4,686,682.96)**	**(32,271,423.59)**
Total 00005	**Total**	**0.00**	**7,239,634.76**	**(7,239,634.76)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74654	**Highway 101**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	18,727,828.20	1,925,898.93	(6,721,202.95)	13,932,524.18
10400	**Unrealized Gains and Losses**	156,054.92	156,054.86	(312,109.72)	0.06
Total 10000	**Cash and Investments**	**18,883,883.12**	2,081,953.79	(7,033,312.67)	**13,932,524.24**
12000	Accounts Receivable				
12115	**Other Receivables**	312,913.34	0.00	(312,913.34)	0.00
Total 12000	**Accounts Receivable**	**312,913.34**	0.00	(312,913.34)	**0.00**
16000	Intergovernmental Receivables				
16100	**Due from Federal**	57,450.45	0.00	(57,450.45)	0.00
Total 16000	**Intergovernmental Receivables**	**57,450.45**	0.00	(57,450.45)	**0.00**
Total 00001	**All Asset Accounts**	**19,254,246.91**	2,081,953.79	(7,403,676.46)	**13,932,524.24**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(1,063,100.90)	6,543,713.68	(5,480,612.78)	0.00
Total 20000	**Current Payables**	**(1,063,100.90)**	6,543,713.68	(5,480,612.78)	**0.00**
25000	Defd Revenue/Inflows of Resrs				
25100	**Unearned revenue**	(7,000,000.00)	0.00	0.00	(7,000,000.00)
Total 25000	**Defd Revenue/Inflows of Resrs**	**(7,000,000.00)**	0.00	0.00	**(7,000,000.00)**
Total 00002	**All Liability Accounts**	**(8,063,100.90)**	6,543,713.68	(5,480,612.78)	**(7,000,000.00)**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(11,191,145.95)	0.00	0.00	(11,191,145.95)
30500	**FB - Unassigned**	(0.06)	0.00	0.00	(0.06)
Total 30000	**Fund Balance**	**(11,191,146.01)**	0.00	0.00	**(11,191,146.01)**
Total 00003	**Fund Balance and Net Position**	**(11,191,146.01)**	0.00	0.00	**(11,191,146.01)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**5,969,836.77**	**(1,711,215.00)**	**4,258,621.77**
Total 00003	**Total Fund Balance and Net Position**	**(11,191,146.01)**	**5,969,836.77**	**(1,711,215.00)**	**(6,932,524.24)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(19,254,246.91)**	**12,513,550.45**	**(7,191,827.78)**	**(13,932,524.24)**
Total 00005	**Total**	**0.00**	**14,595,504.24**	**(14,595,504.24)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74655	**Hwy 101 2008 Bond Debt Service**				
00001	All Asset Accounts				
10000	Cash and Investments				
10200	**Cash with Fiscal Agent**	0.00	1,941,898.40	(1,941,898.40)	0.00
Total 10000	**Cash and Investments**	**0.00**	1,941,898.40	(1,941,898.40)	**0.00**
Total 00001	**All Asset Accounts**	**0.00**	1,941,898.40	(1,941,898.40)	**0.00**
Total 00003	**Total Fund Balance and Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00005	**Total**	**0.00**	**1,941,898.40**	**(1,941,898.40)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74656	**Hwy 101 2008 Bond Reserve TT**				
Total 00003	**Total Fund Balance and Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00005	**Total**	**0.00**	**0.00**	**0.00**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74657	**Hwy 101 2011 Bond Reserve TT**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	1,890,000.00	0.00	0.00	1,890,000.00
10400	**Unrealized Gains and Losses**	15,849.30	15,849.30	(31,698.60)	0.00
Total 10000	**Cash and Investments**	**1,905,849.30**	15,849.30	(31,698.60)	**1,890,000.00**
Total 00001	**All Asset Accounts**	**1,905,849.30**	15,849.30	(31,698.60)	**1,890,000.00**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(1,905,849.30)	0.00	0.00	(1,905,849.30)
Total 30000	**Fund Balance**	**(1,905,849.30)**	0.00	0.00	**(1,905,849.30)**
Total 00003	**Fund Balance and Net Position**	**(1,905,849.30)**	0.00	0.00	**(1,905,849.30)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**31,698.60**	**(15,849.30)**	**15,849.30**
Total 00003	**Total Fund Balance and Net Position**	**(1,905,849.30)**	**31,698.60**	**(15,849.30)**	**(1,890,000.00)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(1,905,849.30)**	**31,698.60**	**(15,849.30)**	**(1,890,000.00)**
Total 00005	**Total**	**0.00**	**47,547.90**	**(47,547.90)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74658	**Hwy 101 2011 Bond Issue BNY TT**				
Total 00003	**Total Fund Balance and Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00005	**Total**	**0.00**	**0.00**	**0.00**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74659	**Hwy 101 2011 Bond Debt Service**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	1.71	2,683.39	0.00	2,685.10
10200	**Cash with Fiscal Agent**	1,063,845.10	1,937,658.57	(2,237,075.54)	764,428.13
10400	**Unrealized Gains and Losses**	0.01	0.01	(0.02)	0.00
Total 10000	**Cash and Investments**	**1,063,846.82**	1,940,341.97	(2,237,075.56)	**767,113.23**
12000	Accounts Receivable				
12115	**Other Receivables**	373,760.94	0.00	(373,760.94)	0.00
Total 12000	**Accounts Receivable**	**373,760.94**	0.00	(373,760.94)	**0.00**
Total 00001	**All Asset Accounts**	**1,437,607.76**	1,940,341.97	(2,610,836.50)	**767,113.23**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(1,437,607.76)	0.00	0.00	(1,437,607.76)
Total 30000	**Fund Balance**	**(1,437,607.76)**	0.00	0.00	**(1,437,607.76)**
Total 00003	**Fund Balance and Net Position**	**(1,437,607.76)**	0.00	0.00	**(1,437,607.76)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**2,004,432.30**	**(1,333,937.77)**	**670,494.53**
Total 00003	**Total Fund Balance and Net Position**	**(1,437,607.76)**	**2,004,432.30**	**(1,333,937.77)**	**(767,113.23)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(1,437,607.76)**	**2,004,432.30**	**(1,333,937.77)**	**(767,113.23)**
Total 00005	**Total**	**0.00**	**3,944,774.27**	**(3,944,774.27)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74660	**Transit**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	282,510.60	2,017,970.73	(1,603,058.12)	697,423.21
10400	**Unrealized Gains and Losses**	4,992.91	4,992.91	(9,985.82)	0.00
Total 10000	**Cash and Investments**	**287,503.51**	2,022,963.64	(1,613,043.94)	**697,423.21**
12000	Accounts Receivable				
12115	**Other Receivables**	435,616.49	0.00	(435,616.49)	0.00
Total 12000	**Accounts Receivable**	**435,616.49**	0.00	(435,616.49)	**0.00**
Total 00001	**All Asset Accounts**	**723,120.00**	2,022,963.64	(2,048,660.43)	**697,423.21**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(280,229.47)	914,105.64	(633,876.17)	0.00
Total 20000	**Current Payables**	**(280,229.47)**	914,105.64	(633,876.17)	**0.00**
Total 00002	**All Liability Accounts**	**(280,229.47)**	914,105.64	(633,876.17)	**0.00**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(442,890.53)	0.00	0.00	(442,890.53)
Total 30000	**Fund Balance**	**(442,890.53)**	0.00	0.00	**(442,890.53)**
Total 00003	**Fund Balance and Net Position**	**(442,890.53)**	0.00	0.00	**(442,890.53)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**1,332,814.47**	**(1,587,347.15)**	**(254,532.68)**
Total 00003	**Total Fund Balance and Net Position**	**(442,890.53)**	**1,332,814.47**	**(1,587,347.15)**	**(697,423.21)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(723,120.00)**	**2,246,920.11**	**(2,221,223.32)**	**(697,423.21)**
Total 00005	**Total**	**0.00**	**4,269,883.75**	**(4,269,883.75)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74661	**Passenger Rail**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	43,473.90	454,437.41	(375.00)	497,536.31
10400	**Unrealized Gains and Losses**	5,086.64	5,086.64	(10,173.28)	0.00
Total 10000	**Cash and Investments**	**48,560.54**	459,524.05	(10,548.28)	**497,536.31**
12000	Accounts Receivable				
12115	**Other Receivables**	93,221.27	0.00	(93,221.27)	0.00
Total 12000	**Accounts Receivable**	**93,221.27**	0.00	(93,221.27)	**0.00**
Total 00001	**All Asset Accounts**	**141,781.81**	459,524.05	(103,769.55)	**497,536.31**
00002	All Liability Accounts				
27000	Long-Term Liabilities				
27150	**Advances from Other Funds**	(400,000.00)	0.00	0.00	(400,000.00)
Total 27000	**Long-Term Liabilities**	**(400,000.00)**	0.00	0.00	**(400,000.00)**
Total 00002	**All Liability Accounts**	**(400,000.00)**	0.00	0.00	**(400,000.00)**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	258,218.19	0.00	0.00	258,218.19
Total 30000	**Fund Balance**	**258,218.19**	0.00	0.00	**258,218.19**
Total 00003	**Fund Balance and Net Position**	**258,218.19**	0.00	0.00	**258,218.19**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**10,548.28**	**(366,302.78)**	**(355,754.50)**
Total 00003	**Total Fund Balance and Net Position**	**258,218.19**	**10,548.28**	**(366,302.78)**	**(97,536.31)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(141,781.81)**	**10,548.28**	**(366,302.78)**	**(497,536.31)**
Total 00005	**Total**	**0.00**	**470,072.33**	**(470,072.33)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74662	**Pass. Rail 2011 Bond Res TT**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	630,000.00	0.00	0.00	630,000.00
10400	**Unrealized Gains and Losses**	5,283.10	5,283.10	(10,566.20)	0.00
Total 10000	**Cash and Investments**	**635,283.10**	5,283.10	(10,566.20)	**630,000.00**
Total 00001	**All Asset Accounts**	**635,283.10**	5,283.10	(10,566.20)	**630,000.00**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(635,283.10)	0.00	0.00	(635,283.10)
Total 30000	**Fund Balance**	**(635,283.10)**	0.00	0.00	**(635,283.10)**
Total 00003	**Fund Balance and Net Position**	**(635,283.10)**	0.00	0.00	**(635,283.10)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**10,566.20**	**(5,283.10)**	**5,283.10**
Total 00003	**Total Fund Balance and Net Position**	**(635,283.10)**	**10,566.20**	**(5,283.10)**	**(630,000.00)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(635,283.10)**	**10,566.20**	**(5,283.10)**	**(630,000.00)**
Total 00005	**Total**	**0.00**	**15,849.30**	**(15,849.30)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74663	**Pass. Rail 2011 Bond Issue TT**				
Total 00003	**Total Fund Balance and Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**0.00**	**0.00**	**0.00**	**0.00**
Total 00005	**Total**	**0.00**	**0.00**	**0.00**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74664	**Pass. Rail 2011 Bond Debt Svc**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	1.12	0.00	0.00	1.12
10200	**Cash with Fiscal Agent**	354,553.89	637,752.95	(736,664.16)	255,642.68
Total 10000	**Cash and Investments**	**354,555.01**	637,752.95	(736,664.16)	**255,643.80**
12000	Accounts Receivable				
12115	**Other Receivables**	124,586.98	0.00	(124,586.98)	0.00
Total 12000	**Accounts Receivable**	**124,586.98**	0.00	(124,586.98)	**0.00**
Total 00001	**All Asset Accounts**	**479,141.99**	637,752.95	(861,251.14)	**255,643.80**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(479,141.99)	0.00	0.00	(479,141.99)
Total 30000	**Fund Balance**	**(479,141.99)**	0.00	0.00	**(479,141.99)**
Total 00003	**Fund Balance and Net Position**	**(479,141.99)**	0.00	0.00	**(479,141.99)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**660,010.94**	**(436,512.75)**	**223,498.19**
Total 00003	**Total Fund Balance and Net Position**	**(479,141.99)**	**660,010.94**	**(436,512.75)**	**(255,643.80)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(479,141.99)**	**660,010.94**	**(436,512.75)**	**(255,643.80)**
Total 00005	**Total**	**0.00**	**1,297,763.89**	**(1,297,763.89)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74665	**Bicycle/Pedestrian**				
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	2,040,761.75	1,140,545.86	(456,549.25)	2,724,758.36
10400	**Unrealized Gains and Losses**	17,067.47	17,067.47	(34,134.94)	0.00
Total 10000	**Cash and Investments**	**2,057,829.22**	1,157,613.33	(490,684.19)	**2,724,758.36**
12000	Accounts Receivable				
12115	**Other Receivables**	174,246.59	0.00	(174,246.59)	0.00
Total 12000	**Accounts Receivable**	**174,246.59**	0.00	(174,246.59)	**0.00**
16000	Intergovernmental Receivables				
16100	**Due from Federal**	273,970.88	0.00	(273,970.88)	0.00
Total 16000	**Intergovernmental Receivables**	**273,970.88**	0.00	(273,970.88)	**0.00**
Total 00001	**All Asset Accounts**	**2,506,046.69**	1,157,613.33	(938,901.66)	**2,724,758.36**
00002	All Liability Accounts				
20000	Current Payables				
20100	**Vouchers Payable**	(128,076.09)	408,878.85	(280,802.76)	0.00
Total 20000	**Current Payables**	**(128,076.09)**	408,878.85	(280,802.76)	**0.00**
23000	Due to Other Governments				
23300	**Due to Other Governments**	(347.71)	347.71	0.00	0.00
Total 23000	**Due to Other Governments**	**(347.71)**	347.71	0.00	**0.00**
Total 00002	**All Liability Accounts**	**(128,423.80)**	409,226.56	(280,802.76)	**0.00**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(2,377,622.89)	0.00	0.00	(2,377,622.89)
Total 30000	**Fund Balance**	**(2,377,622.89)**	0.00	0.00	**(2,377,622.89)**
Total 00003	**Fund Balance and Net Position**	**(2,377,622.89)**	0.00	0.00	**(2,377,622.89)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**324,450.01**	**(671,585.48)**	**(347,135.47)**
Total 00003	**Total Fund Balance and Net Position**	**(2,377,622.89)**	**324,450.01**	**(671,585.48)**	**(2,724,758.36)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(2,506,046.69)**	**733,676.57**	**(952,388.24)**	**(2,724,758.36)**
Total 00005	**Total**	**0.00**	**1,891,289.90**	**(1,891,289.90)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74666	**Hwy 101 2015A Bond Debt Srvc**				
00001	All Asset Accounts				
10000	Cash and Investments				
10200	**Cash with Fiscal Agent**	2,082,138.64	3,296,791.65	(3,838,750.00)	1,540,180.29
Total 10000	**Cash and Investments**	**2,082,138.64**	**3,296,791.65**	**(3,838,750.00)**	**1,540,180.29**
12000	Accounts Receivable				
12115	**Other Receivables**	732,916.67	0.00	(732,916.66)	0.01
Total 12000	**Accounts Receivable**	**732,916.67**	**0.00**	**(732,916.66)**	**0.01**
Total 00001	**All Asset Accounts**	**2,815,055.31**	**3,296,791.65**	**(4,571,666.66)**	**1,540,180.30**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(2,815,055.31)	0.00	0.00	(2,815,055.31)
Total 30000	**Fund Balance**	**(2,815,055.31)**	**0.00**	**0.00**	**(2,815,055.31)**
Total 00003	**Fund Balance and Net Position**	**(2,815,055.31)**	**0.00**	**0.00**	**(2,815,055.31)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**3,838,750.00**	**(2,563,874.99)**	**1,274,875.01**
Total 00003	**Total Fund Balance and Net Position**	**(2,815,055.31)**	**3,838,750.00**	**(2,563,874.99)**	**(1,540,180.30)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(2,815,055.31)**	**3,838,750.00**	**(2,563,874.99)**	**(1,540,180.30)**
Total 00005	**Total**	**0.00**	**7,135,541.65**	**(7,135,541.65)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74667	**Hwy 101 2015A Bond Issue**				
Total 00005	**Total**	**0.00**	**0.00**	**0.00**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74668	**Hwy 101 2015B Bond Debt Srvc**				
00001	All Asset Accounts				
10000	Cash and Investments				
10200	**Cash with Fiscal Agent**	899,180.81	1,452,187.52	(1,691,125.00)	660,243.33
Total 10000	**Cash and Investments**	**899,180.81**	1,452,187.52	(1,691,125.00)	**660,243.33**
12000	Accounts Receivable				
12115	**Other Receivables**	322,875.00	0.00	(322,875.02)	(0.02)
Total 12000	**Accounts Receivable**	**322,875.00**	0.00	(322,875.02)	**(0.02)**
Total 00001	**All Asset Accounts**	**1,222,055.81**	1,452,187.52	(2,014,000.02)	**660,243.31**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30200	**FB - Restricted**	(1,222,055.81)	0.00	0.00	(1,222,055.81)
Total 30000	**Fund Balance**	**(1,222,055.81)**	0.00	0.00	**(1,222,055.81)**
Total 00003	**Fund Balance and Net Position**	**(1,222,055.81)**	0.00	0.00	**(1,222,055.81)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**1,691,125.00**	**(1,129,312.50)**	**561,812.50**
Total 00003	**Total Fund Balance and Net Position**	**(1,222,055.81)**	**1,691,125.00**	**(1,129,312.50)**	**(660,243.31)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(1,222,055.81)**	**1,691,125.00**	**(1,129,312.50)**	**(660,243.31)**
Total 00005	**Total**	**0.00**	**3,143,312.52**	**(3,143,312.52)**	**0.00**

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
74669	**Hwy 101 2015B Bond Issue**				
00001	All Asset Accounts				
10000	Cash and Investments				
10400	**Unrealized Gains and Losses**	0.00	0.06	(0.12)	(0.06)
Total 10000	**Cash and Investments**	**0.00**	0.06	(0.12)	**(0.06)**
Total 00001	**All Asset Accounts**	**0.00**	0.06	(0.12)	**(0.06)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**0.12**	**(0.06)**	**0.06**
Total 00003	**Total Fund Balance and Net Position**	**0.00**	**0.12**	**(0.06)**	**0.06**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**0.00**	**0.12**	**(0.06)**	**0.06**
Total 00005	**Total**	**0.00**	**0.18**	**(0.18)**	**0.00**

Balance Sheet.

Parameters

Business Unit: SC002
Fiscal Year: 2020
Period: 9 - March YTD
Detail: Detail
Fund Class: 70000 - Other Governmental Entities
Fund Type: 71000 - Governmental Funds
Fund Category: All Fund Categories,74000 - Other Governmental Entities
Fund Group: All Fund Groups,74650 - Measure M
Fund: All Funds
Ledger: Actuals
Elapsed Time: 2:32

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
00001	All Asset Accounts				
10000	Cash and Investments				
10100	**Equity in Pooled Cash**	53,656,028.82	27,061,060.61	(26,374,659.53)	54,342,429.90
10200	**Cash with Fiscal Agent**	4,399,718.44	9,266,289.09	(10,445,513.10)	3,220,494.43
10400	**Unrealized Gains and Losses**	454,736.41	454,736.41	(909,472.82)	0.00
Total 10000	**Cash and Investments**	**58,510,483.67**	36,782,086.11	(37,729,645.45)	**57,562,924.33**
12000	Accounts Receivable				
12115	**Other Receivables**	4,356,164.91	0.00	(4,356,164.92)	(0.01)
Total 12000	**Accounts Receivable**	**4,356,164.91**	0.00	(4,356,164.92)	**(0.01)**
15000	Other Current Assets				
15200	**Prepaid Expenses**	13,043.50	0.00	(13,043.50)	0.00
Total 15000	**Other Current Assets**	**13,043.50**	0.00	(13,043.50)	**0.00**
16000	Intergovernmental Receivables				
16100	**Due from Federal**	331,421.33	0.00	(331,421.33)	0.00
Total 16000	**Intergovernmental Receivables**	**331,421.33**	0.00	(331,421.33)	**0.00**
18000	Long-Term Assets				
18300	**Advances to Other Funds**	400,000.00	0.00	0.00	400,000.00
Total 18000	**Long-Term Assets**	**400,000.00**	0.00	0.00	**400,000.00**
Total 00001	**All Asset Accounts**	**63,611,113.41**	36,782,086.11	(42,430,275.20)	**57,962,924.32**
00002	All Liability Accounts				
20000	Current Payables				

Balance Sheet.

Fund / Account	Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
20100	**Vouchers Payable**	(2,225,298.31)	11,163,095.40	(8,937,797.09)	0.00
20300	**Accounts Payable**	(540.00)	0.00	0.00	(540.00)
Total 20000	**Current Payables**	**(2,225,838.31)**	11,163,095.40	(8,937,797.09)	**(540.00)**
21000	Accrued Exp/Other Current Liab				
21200	**Retention Payable**	(50,864.42)	0.00	(9,293.75)	(60,158.17)
Total 21000	**Accrued Exp/Other Current Liab**	**(50,864.42)**	0.00	(9,293.75)	**(60,158.17)**
23000	Due to Other Governments				
23200	**Due to State**	0.00	0.00	0.00	0.00
23300	**Due to Other Governments**	(161,381.64)	161,381.64	0.00	0.00
Total 23000	**Due to Other Governments**	**(161,381.64)**	161,381.64	0.00	**0.00**
25000	Defd Revenue/Inflows of Resrs				
25100	**Unearned revenue**	(7,000,000.00)	0.00	0.00	(7,000,000.00)
Total 25000	**Defd Revenue/Inflows of Resrs**	**(7,000,000.00)**	0.00	0.00	**(7,000,000.00)**
27000	Long-Term Liabilities				
27150	**Advances from Other Funds**	(400,000.00)	0.00	0.00	(400,000.00)
Total 27000	**Long-Term Liabilities**	**(400,000.00)**	0.00	0.00	**(400,000.00)**
Total 00002	**All Liability Accounts**	**(9,838,084.37)**	11,324,477.04	(8,947,090.84)	**(7,460,698.17)**
00003	Fund Balance and Net Position				
30000	Fund Balance				
30102	**FB - Nonspendable - Prepd Exps**	(13,044.00)	0.00	0.00	(13,044.00)
30103	**FB - Nonspendable - Advances**	(400,000.00)	0.00	0.00	(400,000.00)
30200	**FB - Restricted**	(53,359,984.98)	0.00	0.00	(53,359,984.98)
30500	**FB - Unassigned**	(0.06)	0.00	0.00	(0.06)
Total 30000	**Fund Balance**	**(53,773,029.04)**	0.00	0.00	**(53,773,029.04)**
Total 00003	**Fund Balance and Net Position**	**(53,773,029.04)**	0.00	0.00	**(53,773,029.04)**
Total 00002	**Net YTD (Revenue) Expense**	**0.00**	**20,164,655.28**	**(16,893,852.39)**	**3,270,802.89**
Total 00003	**Total Fund Balance and Net Position**	**(53,773,029.04)**	**20,164,655.28**	**(16,893,852.39)**	**(50,502,226.15)**
Total 00004	**Total Liabilities and Fund Balance/Net Position**	**(63,611,113.41)**	**31,489,132.32**	**(25,840,943.23)**	**(57,962,924.32)**
Total 00005	**Total**	**0.00**	**68,271,218.43**	**(68,271,218.43)**	**0.00**

Measure M Cash Flow
FY 19-20 Year to Date as of 3-31-2020

Account EFS	Fund:	Admin 74651	LSR 74652	LSP 74653	Hwy 101 74654	Hwy 101 2008 Bonds Debt Service 74655	Hwy 101 Bond Resrve 74656	Hwy 101 2008 Bonds	Hwy 101 2011 Bond Reserve 74657	Hwy 101 2011 Bonds 74658	Hwy 101 2011 Bonds Debt Service 74659	Transit 74660	Rail 74661	Rail 2011 Bond Reserve 74662	Rail 2011 Bonds 74663	Rail 2011 Bonds Debt Service 74664	Bike & Ped 74665	Hwy 101 2015A Bond Debt Service 74666	Hwy 101 2015A Bond Issue 74667	Hwy 101 2015B Bond Debt Service 74668	Hwy 101 2015B Bond Issue 74669	Total
	Cash Balance 7/1/19	633,697.39	672,591.31	28,735,162.84	18,727,828.20	-	-	-	1,890,000.00	-	1.71	282,510.60	43,473.90	630,000.00	-	1.12	2,040,761.75	-	-	-	0.00	53,656,028.82
Revenue:																						
40301	Sales/Use Tax	157,770.62	3,155,412.61	3,155,412.61	1,308,099.38	-	-	-	-	-	1,309,538.29	1,577,706.31	352,340.41	-	-	436,512.75	631,082.53	2,563,874.99	-	1,129,312.50	-	15,777,063.00
44002	Interest on Pooled Cash	7,068.69	9,762.99	321,364.96	195,054.30	-	-	-	-	-	-	4,647.93	8,875.73	-	-	-	23,435.48	-	-	-	-	570,210.08
44003	Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42358	State - Caltrans Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42461	Federal other Funding	-	-	-	43,489.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,489.56
42472	Federal Passthrough	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42601	County of Sonoma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42610	Other Governmental Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42612	City of Petaluma	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46029	Donations Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46040	Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46200	Revenue appl to PY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46203	PY Intergovmtl Rev - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46204	PY Intergovmtl Rev - Other	-	-	15,093.74	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,093.74
47111	Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47112	Bond-Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47113	Bond-Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47101	Transfer in - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49002	Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49003	Advances Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																						-
TOTAL REVENUE		**164,839.31**	**3,165,175.60**	**3,491,871.31**	**1,546,643.24**	**-**	**-**	**-**	**-**	**-**	**1,309,538.29**	**1,582,354.24**	**361,216.14**	**-**	**-**	**436,512.75**	**654,518.01**	**2,563,874.99**	**-**	**1,129,312.50**	**-**	**16,405,856.38**
																						16,405,856.38
Expenses:																						
Caltrans Reimbursable Expenses:																						
51249	Professional/Special Services	-	-	-	-		-	-	-	-		-	-	-	-		-					-
51226	Consultant Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51221	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51207	Fiscal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51602	Travel Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Cal-Trans Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52091	Memberships	2,800.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,800.00
52101	Misc. Expense	171.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171.72
52111	Office Expense	802.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	802.46
52115	Books/Media/Subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51911	Mail Services	84.80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84.80
52116	Printing Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52117	Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51241	Outside Printing & Binding	826.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	826.64
51249	Professional/Special Services	26,766.64	-	-	161,353.81	-	-	-	-	-	-	-	-	-	-	-	27,670.40	-	-	-	-	215,790.85
51916	County Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51919	EFS Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51226	Consultant Services	34,017.50	-	180,745.07	274,895.42	-	-	-	-	-	-	-	-	-	-	-	241,129.48	-	-	-	-	730,787.47
51201	Administration Costs	-	-	-	4,625.00	-	-	-	-	-	-	-	375.00	-	-	-	-	-	-	-	-	5,000.00
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51211	Legal Services	4,002.00	-	-	2,967.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,969.00
51207	Fiscal Accounting	12,580.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,580.27
51206	Audit Services	12,800.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,800.00
51901	Telecommunication Data Lines	808.69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	808.69
51902	Telecommunication Usage	134.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	134.52
51904	ISD - Baseline Services	6,448.51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,448.51
51905	ISD - Improvement Projects	228.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228.00
51906	ISD - Supplemental Projects	1.92	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.92
51907	ISD - Device Modernization Pro	228.23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	228.23
51909	Telecommunication Wireless Svc	494.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	494.59
51910	Courier Services	274.61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	274.61
51934	ERP System Charges	567.42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	567.42
51935	Unclaimable ERP System Charges	14.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.00
53105	Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51301	Public/Legal Notices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51401	Rents/Leases - Equipment	880.18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	880.18
51402	Rents/Leases - Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51421	Lease/Rent Buildings	40,207.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,207.60
51602	Travel Expense	5,339.94	-	-	97.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,437.44
51605	Private Car Expense	113.10	-	-	651.56	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	764.66
52163	Professional Development	1,972.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,972.40
53101	Long-Term Debt-Principal	-	-	-	-	-	-	-	-	-	1,717,500.00	-	-	-	-	572,500.00	-	3,280,000.00	-	1,445,000.00	-	7,015,000.00
53103	Interest - Long-Term Debt	-	-	-	-	-	-	-	-	-	262,532.81	-	-	-	-	87,510.94	-	558,750.00	-	246,125.00	-	1,154,918.75

EFS	15,951,119.97
GASB 31 Adj	454,736.41
Subtotal	16,405,856.38
chk	-

Variance

Measure M Cash Flow
FY 19-20 Year to Date as of 3-31-2020

Account EFS	Fund:	Admin 74651	LSR 74652	LSP 74653	Hwy 101 74654	Hwy 101 2008 Bonds Debt Service 74655	Hwy 101 Bond Resrve 74656	Hwy 101 2008 Bonds	Hwy 101 2011 Bond Reserve 74657	Hwy 101 2011 Bonds 74658	Hwy 101 2011 Bonds Debt Service 74659	Transit 74660	Rail 74661	Rail 2011 Bond Reserve 74662	Rail 2011 Bonds 74663	Rail 2011 Bonds Debt Service 74664	Bike & Ped 74665	Hwy 101 2015A Bond Debt Service 74666	Hwy 101 2015A Bond Issue 74667	Hwy 101 2015B Bond Debt Service 74668	Hwy 101 2015B Bond Issue 74669	Total		
53501	Contributions to Other Govt's:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Cloverdale		41,702.62																			41,702.62		
	Cotati		32,989.18																			32,989.18		
	Healdsburg		56,484.04																			56,484.04		
	Petaluma		259,221.07																			259,221.07		
	Rohnert Park		165,105.22														1,221.00					166,326.22		
	Santa Rosa		749,262.71	560,178.74													294.19					1,309,735.64		
	Sebastopol		33,604.19																			33,604.19		
	Sonoma		48,098.80																			48,098.80		
	Windsor		120,358.38																			120,358.38		
	Sonoma County Public Works		1,138,854.66	177,141.67																		1,315,996.33		
	Sonoma County Regional Parks																20,000.00					20,000.00		
	Sonoma County Health Services																					-		
	Caltrans			72,963.15	1,204,619.86																	1,277,583.01		
	MTC				4,000,000.00																	4,000,000.00		
	Sonoma County Transit											657,256.42										657,256.42		
	Santa Rosa Citybus											469,080										469,080.39		
	Petaluma Transit											164,796										164,795.78		
	Healdsburg Transit (Sonoma Co.)											31,696.06										31,696.06		
	SMART																					-		
	Sonoma County Bicycle Coalition																					-		
57011	Transfer Out - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
57101	Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
59002	Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**EFS**	**Variance**
59003	Advances Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
TOTAL EXPENSES		**152,565.74**	**2,645,680.87**	**991,028.63**	**5,649,210.15**	**-**	**-**	**-**	**-**	**-**	**1,980,032.81**	**1,322,828.65**	**375.00**	**-**	**-**	**660,010.94**	**290,315.07**	**3,838,750.00**	**-**	**1,691,125.00**	**-**	**19,221,922.86**	19,221,922.86	-
																						19,221,922.86		
	ADJUSTMENTS																							
10200	Cash with Trustee	-	-	-	-	-	-	-	-	-	299,416.97	-	-	-	-	98,911.21	-	541,958.35	-	238,937.48	-	1,179,224.01		
12115	Other Receivables	43,561.65	871,232.99	871,232.99	312,913.34	-	-	-	-	-	373,760.94	435,616.49	93,221.27	-	-	124,586.98	174,246.59	732,916.66	-	322,875.02	-	4,356,164.92		
15200	Prepaid Expenses	13,043.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,043.50		
15300	Deposit with Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16100	Due from Federal	-	-	-	57,450.45	-	-	-	-	-	-	-	-	-	-	-	273,970.88	-	-	-	-	331,421.33		
16200	Due from State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
18300	Advances to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20100	Vouchers Payable	(1,798.51)	(668,018.60)	(84,074.74)	(1,063,100.90)	-	-	-	-	-	-	(280,229.47)	-	-	-	-	(128,076.09)	-	-	-	-	(2,225,298.31)		
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
23200	Due to State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
23300	Due to Other Governments	-	-	(161,033.93)	-	-	-	-	-	-	-	-	-	-	-	-	(347.71)	-	-	-	-	(161,381.64)		
21200	Contract Retention Payable	-	-	9,293.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,293.75		
25100	Unearned Revenue	-	-	-	-																	-		
27150	Advances from other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rounding																							
TOTAL ADJUSTMENTS		54,806.64	203,214.39	635,418.07	(692,737.11)	-	-	-	-	-	673,177.91	155,387.02	93,221.27	-	-	223,498.19	319,793.67	1,274,875.01	-	561,812.50	-	3,502,467.56	**EFS**	**Variance**
ENDING CASH BALANCE		**700,777.60**	**1,395,300.43**	**31,871,423.59**	**13,932,524.18**	**-**	**-**	**-**	**1,890,000.00**	**-**	**2,685.10**	**697,423.21**	**497,536.31**	**630,000.00**	**-**	**1.12**	**2,724,758.36**	**-**	**-**	**-**	**0.00**	**54,342,429.90**	54,342,429.90	-
Cash EFS		700,777.60	1,395,300.43	31,871,423.59	13,932,524.18	-	-	1,890,000.00			2,685.10	697,423.21	497,536.31	630,000.00	-	1.12	2,724,758.36	-	-	-	-	54,342,429.90		
Chk		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Account EFS	Fund:	Admin 74651	LSR 74652	LSP 74653	Hwy 101 74654	Hwy 101 2008 Bonds Debt Service 74655	Hwy 101 Bond Resrve 74656	Hwy 101 2008 Bonds	Hwy 101 2011 Bond Reserve 74657	Hwy 101 2011 Bonds 74658	Hwy 101 2011 Bonds Debt Service 74659
	Cash Balance 7/1/19	633,697.39	672,591.31	28,735,162.84	18,727,828.20	-	-	-	1,890,000.00	-	1.71
Revenue:											
40301	Sales/Use Tax	157,770.62	3,155,412.61	3,155,412.61	1,308,099.38	-	-	-	-	-	1,309,538.29
44002	Interest on Pooled Cash	7,068.69	9,762.99	321,364.96	195,054.30	-	-	-	-	-	-
44003	Interest Earned	-	-	-	-	-	-	-	-	-	-
42358	State - Caltrans Reimbursement	-	-	-	-	-	-	-	-	-	-
42461	Federal other Funding	-	-	-	43,489.56	-	-	-	-	-	-
42472	Federal Passthrough	-	-	-	-	-	-	-	-	-	-
42601	County of Sonoma	-	-	-	-	-	-	-	-	-	-
42610	Other Governmental Agencies	-	-	-	-	-	-	-	-	-	-
42612	City of Petaluma	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-
46029	Donations Contributions	-	-	-	-	-	-	-	-	-	-
46040	Miscellaneous Income	-	-	-	-	-	-	-	-	-	-
46200	Revenue appl to PY	-	-	-	-	-	-	-	-	-	-
46203	PY Intergovmtl Rev - State	-	-	-	-	-	-	-	-	-	-
46204	PY Intergovmtl Rev - Other	-	-	15,093.74	-	-	-	-	-	-	-
47111	Bond Proceeds	-	-	-	-	-	-	-	-	-	-
47112	Bond-Premium	-	-	-	-	-	-	-	-	-	-
47113	Bond-Cost of Issuance	-	-	-	-	-	-	-	-	-	-
47101	Transfer in - within a Fund	-	-	-	-	-	-	-	-	-	-
49002	Advances	-	-	-	-	-	-	-	-	-	-
49003	Advances Clearing	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		**164,839.31**	**3,165,175.60**	**3,491,871.31**	**1,546,643.24**	**-**	**-**	**-**	**-**	**-**	**1,309,538.29**
Expenses:											
Caltrans Reimbursable Expenses:											
51249	Professional/Special Services	-	-	-	-		-	-	-	-	
51226	Consultant Services	-	-	-	-	-	-	-	-	-	-
51221	Legal Services	-	-	-	-	-	-	-	-	-	-
51207	Fiscal Services	-	-	-	-	-	-	-	-	-	-
51602	Travel Expense	-	-	-	-	-	-	-	-	-	-
	Total Cal-Trans Expenses	-	-	-	-	-	-	-	-	-	-
52091	Memberships	2,800.00	-	-	-	-	-	-	-	-	-
52101	Misc. Expense	171.72	-	-	-	-	-	-	-	-	-
52111	Office Expense	802.46	-	-	-	-	-	-	-	-	-
52115	Books/Media/Subscriptions	-	-	-	-	-	-	-	-	-	-
51911	Mail Services	84.80	-	-	-	-	-	-	-	-	-
52116	Printing Services	-	-	-	-	-	-	-	-	-	-
52117	Postage	-	-	-	-	-	-	-	-	-	-
51241	Outside Printing & Binding	826.64	-	-	-	-	-	-	-	-	-
51249	Professional/Special Services	26,766.64	-	-	161,353.81	-	-	-	-	-	-
51916	County Services	-	-	-	-	-	-	-	-	-	-
51919	EFS Charges	-	-	-	-	-	-	-	-	-	-
51226	Consultant Services	34,017.50	-	180,745.07	274,895.42	-	-	-	-	-	-
51201	Administration Costs	-	-	-	4,625.00	-	-	-	-	-	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-
51211	Legal Services	4,002.00	-	-	2,967.00	-	-	-	-	-	-
51207	Fiscal Accounting	12,580.27	-	-	-	-	-	-	-	-	-
51206	Audit Services	12,800.00	-	-	-	-	-	-	-	-	-
51901	Telecommunication Data Lines	808.69	-	-	-	-	-	-	-	-	-
51902	Telecommunication Usage	134.52	-	-	-	-	-	-	-	-	-
51904	ISD - Baseline Services	6,448.51	-	-	-	-	-	-	-	-	-
51905	ISD - Improvement Projects	228.00	-	-	-	-	-	-	-	-	-
51906	ISD - Supplemental Projects	1.92	-	-	-	-	-	-	-	-	-
51907	ISD - Device Modernization Pro	228.23	-	-	-	-	-	-	-	-	-
51909	Telecommunication Wireless Svc	494.59	-	-	-	-	-	-	-	-	-
51910	Courier Services	274.61	-	-	-	-	-	-	-	-	-
51934	ERP System Charges	567.42	-	-	-	-	-	-	-	-	-
51935	Unclaimable ERP System Charges	14.00	-	-	-	-	-	-	-	-	-
53105	Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
51301	Public/Legal Notices	-	-	-	-	-	-	-	-	-	-
51401	Rents/Leases - Equipment	880.18	-	-	-	-	-	-	-	-	-
51402	Rents/Leases - Heavy Equipment	-	-	-	-	-	-	-	-	-	-
51421	Lease/Rent Buildings	40,207.60	-	-	-	-	-	-	-	-	-
51602	Travel Expense	5,339.94	-	-	97.50	-	-	-	-	-	-
51605	Private Car Expense	113.10	-	-	651.56	-	-	-	-	-	-
52163	Professional Development	1,972.40	-	-	-	-	-	-	-	-	-
53101	Long-Term Debt-Principal	-	-	-	-	-	-	-	-	-	1,717,500.00
53103	Interest - Long-Term Debt	-	-	-	-	-	-	-	-	-	262,532.81

Account EFS	Fund:	Transit 74660	Rail 74661	Rail 2011 Bond Reserve 74662	Rail 2011 Bonds 74663	Rail 2011 Bonds Debt Service 74664	Bike & Ped 74665	Hwy 101 2015A Bond Debt Service 74666	Hwy 101 2015A Bond Issue 74667	Hwy 101 2015B Bond Debt Service 74668	Hwy 101 2015B Bond Issue 74669	Total
	Cash Balance 7/1/19	282,510.60	43,473.90	630,000.00	-	1.12	2,040,761.75	-	-	-	0.00	53,656,028.82
Revenue:												
40301	Sales/Use Tax	1,577,706.31	352,340.41	-	-	436,512.75	631,082.53	2,563,874.99	-	1,129,312.50	-	15,777,063.00
44002	Interest on Pooled Cash	4,647.93	8,875.73	-	-	-	23,435.48	-	-	-	-	570,210.08
44003	Interest Earned	-	-	-	-	-	-	-	-	-	-	-
42358	State - Caltrans Reimbursement	-	-	-	-	-	-	-	-	-	-	-
42461	Federal other Funding	-	-	-	-	-	-	-	-	-	-	43,489.56
42472	Federal Passthrough	-	-	-	-	-	-	-	-	-	-	-
42601	County of Sonoma	-	-	-	-	-	-	-	-	-	-	-
42610	Other Governmental Agencies	-	-	-	-	-	-	-	-	-	-	-
42612	City of Petaluma	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-
46029	Donations Contributions	-	-	-	-	-	-	-	-	-	-	-
46040	Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-
46200	Revenue appl to PY	-	-	-	-	-	-	-	-	-	-	-
46203	PY Intergovmtl Rev - State	-	-	-	-	-	-	-	-	-	-	-
46204	PY Intergovmtl Rev - Other	-	-	-	-	-	-	-	-	-	-	15,093.74
47111	Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
47112	Bond-Premium	-	-	-	-	-	-	-	-	-	-	-
47113	Bond-Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-
47101	Transfer in - within a Fund	-	-	-	-	-	-	-	-	-	-	-
49002	Advances	-	-	-	-	-	-	-	-	-	-	-
49003	Advances Clearing	-	-	-	-	-	-	-	-	-	-	-
												-
TOTAL REVENUE		**1,582,354.24**	**361,216.14**	**-**	**-**	**436,512.75**	**654,518.01**	**2,563,874.99**	**-**	**1,129,312.50**	**-**	**16,405,856.38**
												16,405,856.38
Expenses:												
Caltrans Reimbursable Expenses:												
51249	Professional/Special Services	-	-	-	-		-					-
51226	Consultant Services	-	-	-	-	-	-	-	-	-	-	-
51221	Legal Services	-	-	-	-	-	-	-	-	-	-	-
51207	Fiscal Services	-	-	-	-	-	-	-	-	-	-	-
51602	Travel Expense	-	-	-	-	-	-	-	-	-	-	-
	Total Cal-Trans Expenses	-	-	-	-	-	-	-	-	-	-	-
52091	Memberships	-	-	-	-	-	-	-	-	-	-	2,800.00
52101	Misc. Expense	-	-	-	-	-	-	-	-	-	-	171.72
52111	Office Expense	-	-	-	-	-	-	-	-	-	-	802.46
52115	Books/Media/Subscriptions	-	-	-	-	-	-	-	-	-	-	-
51911	Mail Services	-	-	-	-	-	-	-	-	-	-	84.80
52116	Printing Services	-	-	-	-	-	-	-	-	-	-	-
52117	Postage	-	-	-	-	-	-	-	-	-	-	-
51241	Outside Printing & Binding	-	-	-	-	-	-	-	-	-	-	826.64
51249	Professional/Special Services	-	-	-	-	-	27,670.40	-	-	-	-	215,790.85
51916	County Services	-	-	-	-	-	-	-	-	-	-	-
51919	EFS Charges	-	-	-	-	-	-	-	-	-	-	-
51226	Consultant Services	-	-	-	-	-	241,129.48	-	-	-	-	730,787.47
51201	Administration Costs	-	375.00	-	-	-	-	-	-	-	-	5,000.00
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	6,969.00
51207	Fiscal Accounting	-	-	-	-	-	-	-	-	-	-	12,580.27
51206	Audit Services	-	-	-	-	-	-	-	-	-	-	12,800.00
51901	Telecommunication Data Lines	-	-	-	-	-	-	-	-	-	-	808.69
51902	Telecommunication Usage	-	-	-	-	-	-	-	-	-	-	134.52
51904	ISD - Baseline Services	-	-	-	-	-	-	-	-	-	-	6,448.51
51905	ISD - Improvement Projects	-	-	-	-	-	-	-	-	-	-	228.00
51906	ISD - Supplemental Projects	-	-	-	-	-	-	-	-	-	-	1.92
51907	ISD - Device Modernization Pro	-	-	-	-	-	-	-	-	-	-	228.23
51909	Telecommunication Wireless Svc	-	-	-	-	-	-	-	-	-	-	494.59
51910	Courier Services	-	-	-	-	-	-	-	-	-	-	274.61
51934	ERP System Charges	-	-	-	-	-	-	-	-	-	-	567.42
51935	Unclaimable ERP System Charges	-	-	-	-	-	-	-	-	-	-	14.00
53105	Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
51301	Public/Legal Notices	-	-	-	-	-	-	-	-	-	-	-
51401	Rents/Leases - Equipment	-	-	-	-	-	-	-	-	-	-	880.18
51402	Rents/Leases - Heavy Equipment	-	-	-	-	-	-	-	-	-	-	-
51421	Lease/Rent Buildings	-	-	-	-	-	-	-	-	-	-	40,207.60
51602	Travel Expense	-	-	-	-	-	-	-	-	-	-	5,437.44
51605	Private Car Expense	-	-	-	-	-	-	-	-	-	-	764.66
52163	Professional Development	-	-	-	-	-	-	-	-	-	-	1,972.40
53101	Long-Term Debt-Principal	-	-	-	-	572,500.00	-	3,280,000.00	-	1,445,000.00	-	7,015,000.00
53103	Interest - Long-Term Debt	-	-	-	-	87,510.94	-	558,750.00	-	246,125.00	-	1,154,918.75

Account EFS	Fund:	Admin 74651	LSR 74652	LSP 74653	Hwy 101 74654	Hwy 101 2008 Bonds Debt Service 74655	Hwy 101 Bond Resrve 74656	Hwy 101 2008 Bonds	Hwy 101 2011 Bond Reserve 74657	Hwy 101 2011 Bonds 74658	Hwy 101 2011 Bonds Debt Service 74659
53501	Contributions to Other Govt's:	-	-	-	-	-	-	-	-	-	-
	Cloverdale		41,702.62								
	Cotati		32,989.18								
	Healdsburg		56,484.04								
	Petaluma		259,221.07								
	Rohnert Park		165,105.22								
	Santa Rosa		749,262.71	560,178.74							
	Sebastopol		33,604.19								
	Sonoma		48,098.80								
	Windsor		120,358.38								
	Sonoma County Public Works		1,138,854.66	177,141.67							
	Sonoma County Regional Parks										
	Sonoma County Health Services										
	Caltrans			72,963.15	1,204,619.86						
	MTC				4,000,000.00						
	Sonoma County Transit										
	Santa Rosa Citybus										
	Petaluma Transit										
	Healdsburg Transit (Sonoma Co.)										
	SMART										
	Sonoma County Bicycle Coalition										
57011	Transfer Out - within a Fund	-	-	-	-	-	-	-	-	-	-
57101	Other Financing Uses	-	-	-	-	-	-	-	-	-	-
59002	Advances	-	-	-	-	-	-	-	-	-	-
59003	Advances Clearing	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		**152,565.74**	**2,645,680.87**	**991,028.63**	**5,649,210.15**	**-**	**-**	**-**	**-**	**-**	**1,980,032.81**
	ADJUSTMENTS										
10200	Cash with Trustee	-	-	-	-	-	-	-	-	-	299,416.97
12115	Other Receivables	43,561.65	871,232.99	871,232.99	312,913.34	-	-	-	-	-	373,760.94
15200	Prepaid Expenses	13,043.50	-	-	-	-	-	-	-	-	-
15300	Deposit with Others	-	-	-	-	-	-	-	-	-	-
16100	Due from Federal	-	-	-	57,450.45	-	-	-	-	-	-
16200	Due from State	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-
18300	Advances to Other Funds	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	(1,798.51)	(668,018.60)	(84,074.74)	(1,063,100.90)	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-
23200	Due to State	-	-	-	-	-	-	-	-	-	-
23300	Due to Other Governments	-	-	(161,033.93)	-	-	-	-	-	-	-
21200	Contract Retention Payable	-	-	9,293.75	-	-	-	-	-	-	-
25100	Unearned Revenue	-	-	-	-						
27150	Advances from other Funds	-	-	-	-	-	-	-	-	-	-
	Rounding					-					-
TOTAL ADJUSTMENTS		54,806.64	203,214.39	635,418.07	(692,737.11)	-	-	-	-	-	673,177.91
ENDING CASH BALANCE		**700,777.60**	**1,395,300.43**	**31,871,423.59**	**13,932,524.18**	**-**	**-**	**-**	**1,890,000.00**	**-**	**2,685.10**

Account EFS	Fund:	Transit 74660	Rail 74661	Rail 2011 Bond Reserve 74662	Rail 2011 Bonds 74663	Rail 2011 Bonds Debt Service 74664	Bike & Ped 74665	Hwy 101 2015A Bond Debt Service 74666	Hwy 101 2015A Bond Issue 74667	Hwy 101 2015B Bond Debt Service 74668	Hwy 101 2015B Bond Issue 74669	Total
53501	Contributions to Other Govt's:	-	-	-	-	-	-	-	-	-	-	-
	Cloverdale											41,702.62
	Cotati											32,989.18
	Healdsburg											56,484.04
	Petaluma											259,221.07
	Rohnert Park						1,221.00					166,326.22
	Santa Rosa						294.19					1,309,735.64
	Sebastopol											33,604.19
	Sonoma											48,098.80
	Windsor											120,358.38
	Sonoma County Public Works											1,315,996.33
	Sonoma County Regional Parks						20,000.00					20,000.00
	Sonoma County Health Services											-
	Caltrans											1,277,583.01
	MTC											4,000,000.00
	Sonoma County Transit	657,256.42										657,256.42
	Santa Rosa Citybus	469,080										469,080.39
	Petaluma Transit	164,796										164,795.78
	Healdsburg Transit (Sonoma Co.)	31,696.06										31,696.06
	SMART											-
	Sonoma County Bicycle Coalition											-
57011	Transfer Out - within a Fund	-	-	-	-	-	-	-	-	-	-	-
57101	Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-
59002	Advances	-	-	-	-	-	-	-	-	-	-	-
59003	Advances Clearing	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		**1,322,828.65**	**375.00**	**-**	**-**	**660,010.94**	**290,315.07**	**3,838,750.00**	**-**	**1,691,125.00**	**-**	**19,221,922.86**
												19,221,922.86
	ADJUSTMENTS											
10200	Cash with Trustee	-	-	-	-	98,911.21	-	541,958.35	-	238,937.48	-	1,179,224.01
12115	Other Receivables	435,616.49	93,221.27	-	-	124,586.98	174,246.59	732,916.66	-	322,875.02	-	4,356,164.92
15200	Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	13,043.50
15300	Deposit with Others	-	-	-	-	-	-	-	-	-	-	-
16100	Due from Federal	-	-	-	-	-	273,970.88	-	-	-	-	331,421.33
16200	Due from State	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-
18300	Advances to Other Funds	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	(280,229.47)	-	-	-	-	(128,076.09)	-	-	-	-	(2,225,298.31)
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-
23200	Due to State	-	-	-	-	-	-	-	-	-	-	-
23300	Due to Other Governments	-	-	-	-	-	(347.71)	-	-	-	-	(161,381.64)
21200	Contract Retention Payable	-	-	-	-	-	-	-	-	-	-	9,293.75
25100	Unearned Revenue											-
27150	Advances from other Funds	-	-	-	-	-	-	-	-	-	-	-
	Rounding											
TOTAL ADJUSTMENTS		155,387.02	93,221.27	-	-	223,498.19	319,793.67	1,274,875.01	-	561,812.50	-	3,502,467.56
ENDING CASH BALANCE		**697,423.21**	**497,536.31**	**630,000.00**	**-**	**1.12**	**2,724,758.36**	**-**	**-**	**-**	**0.00**	**54,342,429.90**

Sonoma County Transportation Authority
Regional Climate Protection Authority

Staff Report

To:	SCTA Citizens Advisory Committee	**Meeting Date:**	4/27/20
From:	Tanya Narath, Interim Director of Climate Programs	**Item Number:**	**5**
Subject:	Sonoma County 2018 Greenhouse Gas Inventory Update		

Consent Item: ☐ **Regular Item:** ☐ **Action Item:** ☐ **Report:** ☒

Issue

The Sonoma County Regional Climate Protection Authority (RCPA) periodically updates the community-wide greenhouse gas inventory for Sonoma County. What is the status of the 2018 Greenhouse Gas Inventory Update?

Recommendation

Information only.

Advisory Committee Recommendation

None.

Alternatives Considered

None.

Executive Summary

RCPA has completed two inventories of community-wide greenhouse gas emissions. RCPA published the first inventory of emissions for the year 2010 with the release of *Climate Action 2020 and Beyond* in 2016. RCPA published an updated inventory in July 2018 for the year 2015. RCPA is now working on the next update to the greenhouse gas inventory, which will report on community-wide emissions for the year 2018.

Policy Impacts / Nexus to Agency Goals

RCPA provides updates to the community-wide greenhouse gas inventory in order to track Sonoma County's progress toward meeting its greenhouse gas emission reduction targets of 25% below 1990 levels by 2020, 40% below 1990 levels by 2030, and 80% below 1990 levels by 2050. The results of the 2018 inventory update will inform RCPA's development of its 2030 Climate Emergency Mobilization Strategy and support efforts by its member jurisdictions to reduce their greenhouse gas emissions.

Financial Implications

Is there a fiscal impact? Yes ☐ No ☒

Is there funding in the current budget? Yes ☒ No ☐

The funding source(s) to be used are:

Background

RCPA has completed two inventories of community-wide greenhouse gas emissions. RCPA published the first inventory of emissions for the year 2010 with the release of *Climate Action 2020 and Beyond* in 2016. RCPA published an updated inventory in July 2018 for the year 2015. RCPA staff are now working on the next update to the greenhouse gas inventory, which will report on community-wide emissions for the year 2018.

RCPA used the ICLEI U.S. Community Protocol for Accounting and Reporting of Greenhouse Gas Emissions for the 2010 and 2015 inventories. In order to compare the 2018 results with prior inventories, RCPA staff will use the same protocol for 2018 and calculate emissions for the following sectors:

- Building Energy
- On-Road Transportation
- Off-Road Transportation and Equipment
- Solid Waste
- Water
- Wastewater
- Agriculture

RCPA will use many of the same data sources and emissions factors that were used in 2015 (see attachment: 2015 RCPA GHG Inventory Methodology). RCPA staff will use more recent emissions factors when available. For example, RCPA staff will calculate emissions for the On-Road Transportation sector using the latest EMFAC emissions model from CARB and updated VMT from the Sonoma County Travel Model. For the Building Energy sector, RCPA staff will use the 2018 emissions factors reported by PG&E and Sonoma Clean Power.

RCPA plans to publish the 2018 inventory update in summer 2020. In addition to the published report, RCPA will provide jurisdiction specific data on request for planning purposes.

Supporting Documents

2015 RCPA GHG Inventory Methodology

Link: Greenhouse Gas Inventory Report – Sonoma County 2015 Update

2015 RCPA GHG Inventory Methodology

Sector	Overview	Emissions Source	Source and/or Activity Data	Emission Factor	Methodology
Building Energy	Greenhouse gas emissions from electricity and natural gas consumption for residential, commercial, and industrial sources for each community.	Stationary Combustion (CO2, CH4, N2O) - natural gas only	Natural gas usage data provided by PG&E. Non-utility (stationary source data) was excluded from the 2010 baseline inventory and the 2015 inventory update because the County and communities have limited jurisdictional control over stationary sources, and large stationary point source emissions are regulated by the State of California (under Assembly Bill 32 through cap-and-trade) and through the U.S. Environmental Protection Agency (under the Clean Air Act) for GHG emissions. Thus, for the larger stationary point sources, local regulation of such sources (as part of CA2020) can be duplicative of state and federal authority.	Default emission factors for calculating CO2, CH4, N2O emissions for natural gas from U.S. Community Protocol for Accounting and Reporting of Greenhouse Gas Emissions (Community Protocol), Appendix C, Tables B.1 and B.3.	U.S. Community Protocol for Accounting and Reporting of Greenhouse Gas Emissions (Community Protocol) v. 1.1, Appendix C, Method BE.1.1
		Electricity Use (CO2, CH4, N2O)	Electricity use data by sector (residential, commercial, industrial) provided by PG&E, Sonoma Clean Power, and Healdsburg Electric.	For CO2, used TCR verified emission factors for PG&E and Sonoma Clean Power; Healdsburg Utilities Director provided emission factor for Healdsburg Electric. For CH4 and N2O, used U.S. Environmental Protection Agency Emissions & Generation Resource Integrated Database (eGRID2014) emissions factors for the CAMX/WECC region.	Community Protocol v. 1.1, Appendix C, Method BE.2.1
		Electric Power Transmission and Distribution Losses (CO2, CH4, N2O)	Estimated electricity grid loss for Western region from eGRID2014	Used TCR verified emission factors for PG&E and Sonoma Clean Power; Healdsburg Utilities Director provided emission factor for Healdsburg Electric.	Community Protocol v. 1.1, Appendix C, modified Method BE.4.1. (used utility specific rather than eGRID sub-regional electricity GHG emission factors). eGRID2014 T&D loss factor used for PG&E and Healdsburg Electric; Sonoma Clean Power provided its own T&D loss factor.
On-Road Transportation	Greenhouse gas emissions from fuel consumed by on-road transportation vehicles.	On-road mobile combustion (CO2, CH4, N2O)	Estimated daily vehicle miles traveled for all on-road vehicles in the county, including passenger vehicles, heavy-duty trucks, transit buses, etc.	EMFAC2011	Community Protocol v. 1.1, Appendix D, Method TR.1.A. Inputs are VMT from Sonoma County Travel Model and EMFAC2011 emissions model.
Off-Road Transportation and Equipment	GHG emissions from off-road vehicles and equipment (e.g., recreational, harbor craft, rail yard, private airport, lawn and garden, agricultural, commercial, and industrial equipment).	Off-road mobile combustion (CO2, CH4, N2O)	Estimated fuel use from California ARB's OFFROAD2007 model and 2011 Diesel Off-road Online Reporting System allocated by share of housing, population or employment (source: 2015 American Community Survey) depending on equipment type.		Community Protocol v. 1.1, Appendix D, Method TR.8 with OFFROAD2007 model used instead of US EPA NONROAD model.
Solid Waste	GHG emissions associated with the decomposition of waste in Sonoma County landfills generated by each jurisdiction.	Fugitive emissions from landfilled waste (CH4)	Total tons of waste (residential and commercial) sent to landfills in the inventory year and waste profile data from CalRecycle 2014 Statewide Waste Characterization Study.	Emission factors obtained from Community Protocol v. 1.1, Appendix E, Table SW.5. Used 75% methane collection rate for all landfills.	Community Protocol v 1.1, Appendix E, Method SW.4.

2015 RCPA GHG Inventory Methodology

Sector	Overview	Emissions Source	Source and/or Activity Data	Emission Factor	Methodology
Water	Water consumption-related emissions originating from energy used to transport, treat, and pump water to the unincorporated county and each jurisdiction.	Electricity Use (CO2, CH4, N2O)	Water consumption data obtained from individual Urban Water Management Plans (UWMP) for each community. Additional water use data supplied by staff from Cotati and Healdsburg because UWMP updates were in progress at time of inventory. For the unincorporated county, a per capita water value was averaged for the Valley of the Moon Water District and the Sweet Water Springs Water District and then applied to the entire unincorporated county population. Electricity use for private domestic and agricultural wells accounted for in Building Energy Sector.	Water energy transmission factors (units: kWh per million gallons of water conveyed) were obtained from the Sonoma County Water Agency for all of the cities it served in 2015. Water pumping energy use for Healdsburg was provided by city staff, and water pumping energy intensities for other communities that use groundwater were estimated using the ICLEI factor of 4.45 kWh per million gallon of well foot depth. Well depth was estimated based on California Department of Water groundwater bulletins. For energy used to distribute and treat Water Agency water, groundwater, and recycled water, a weighted emissions factor was used for the four energy providers (PG&E, Sonoma Clean Power, Healdsburg Electric, Power and Water Resources Pooling Authority).	Community Protocol v 1.1, Appendix F, Method WW.14.
Wastewater	Fugitive GHG emissions from the treatment of industrial, residential, commercial, and institutional wastewater produced within each jurisdiction that is treated at municipal wastewater treatment plants (WWTPs).	Stationary Emissions from Combustion of Digester Gas (CH4, N2O))	Digester gas and fraction of CH4 in biogas for each WWTP	Used emissions factors for CH4 and N2O from Community Protocol v 1.1, Appenix F, Box WW.1.a and WW.2.a	Community Protocol v 1.1, Appendix F, Method WW.1.a and WW.2.a
		Process Nitrous Oxide Emissions from Wastewater Treatment Plant with Nitrification or Denitrification	Population served by each WWTP	Used emissions factors from Community Protocol v 1.1, Appenix F, Equation WW.7	Community Protocol v 1.1, Appendix F, Method WW.7
		Process Nitrous Oxide Emissions from Wastewater Treatment Plant without Nitrification or Denitrification	Population served by each WWTP	Used emissions factors from Community Protocol v 1.1, Appenix F, Equation WW.8	Community Protocol v 1.1, Appendix F, Method WW.8
		Process Methane Emissions from Wastewater Treatment Lagoons	Biochemical Oxygen Demand (BOD5) load (kilograms (kg) BOD5/day) and fraction of overall BOD5 removal performance for each WWTP		Community Protocol v 1.1, Appendix F, Method WW.6
		Fugitive Methane Emissions from Septic Systems	Population served by septic systems estimated using Community Protocol v1.1, Appenix F, Bob WW.11(alt).2 Default proportion of population that utilizes septic tanks		Community Protocol v 1.1, Appendix F, Method WW.11 (alt)
		Fugitive Nitrous Oxide Emissions from Effluent Discharge	Average total nitrogen discharged per day (if available for WWTP) or population served		Community Protocol v 1.1, Appendix F, Method WW.12 and Method WW.12 (alt)
Agriculture	GHG emissions from domesticated animal production (manure management, enteric fermentation) and fertilizer use for crop production.	Fugitive emissions of methane and nitrous oxide	Population for each animal type for emissions from manure management and enteric fermentation. Crop acres and lbs/acre of fertilizer estimate used for emissions from fertilizer use.	Emission factors obtained from U.S. EPA. Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990 2016, Table A-174, Pg A-262 and Community Protocol v. 1.1, Appendix G, Table A.1.2, Table A.2.3.5	Community Protocol v. 1.1, Appendix G, Method A.1 and A.2