



625 Burnell Street
Napa, CA 94559

*******Special Meeting*******

Agenda - Final

**Monday, September 21, 2020
2:00 PM**

MEETING LOCATION: REFER TO COVID-19 SPECIAL NOTICE

Independent Taxpayer Oversight Committee

******COVID-19 SPECIAL NOTICE******

PUBLIC MEETING GUIDELINES FOR PARTICIPATING VIA PHONE/VIDEO CONFERENCE

Consistent with Executive Orders No. N-25-20 and N-29-20 from the Executive Department of the State of California and Napa County's Shelter in Home Order issued March 18, 2020 and further extended, a physical location will not be provided for the Independent Taxpayer Oversight Committee (ITOC) meeting. The public is invited to participate telephonically or electronically via the methods below:

To observe the meeting by video conference, click on (or copy and paste) the following link at the noticed meeting time: <https://zoom.us/join> and enter meeting ID 965 8603 8637.

Instructions on how to join a video conference are available at: <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>

To observe the meeting by phone, call 1 (669) 900-6833 at the noticed meeting time, then enter Meeting ID 965 8603 8637. When asked for the participant ID or code, press #.

Instructions on how to join a meeting by phone are available at: <https://support.zoom.us/hc/en-us/articles/201362663-Joining-a-meeting-by-phone>

How to Submit a Public Comment

1. Members of the public may submit a public comment in writing by emailing info@nvta.ca.gov by 11 a.m. on the day of the meeting with PUBLIC COMMENT identified in the subject line of the email. For comments to be read into record, emails with the equivalent of a maximum of 3 minutes shall contain in the subject line "Public Comment-Not on the Agenda" or "Public Comment-Agenda Item # (include item number)". All written comments should be 350 words or less, which corresponds to approximately 3 minutes of less of speaking time. All other written comments received will still be provided to the Board of Directors and be included as part of the meeting record.
2. To comment during a virtual meeting (Zoom), click the "Raise Your Hand" button to request to speak when Public Comment is being taken on the Agenda item. You will be unmuted when it is your turn to make your comment for up to 3 minutes. After allotted time, you will be re-muted.

Instructions for how to "Raise Your Hand" are available at: <https://support.zoom.us/hc/en-us/articles/205566129-Raise-Hand-In-Webinar>.

3. To comment by phone, press "*9" to request to speak when Public Comment is being taken on the Agenda item. You will be called upon by the last four digits of your phone number and phone participants must unmute themselves by pressing *6 when called upon and will be provided up to 3 minutes to comment. After your allotted time, you will be re-muted.

This Agenda shall be made available upon request in alternate formats to persons with a disability. Persons requesting a disability-related modification or accommodation should contact Karrie Sanderlin, NVTA Board Secretary, at (707) 259-8633 during regular business hours, at least 48 hours prior to the time of the meeting.

Translation Services: If you require a translator to facilitate testimony to the NVTA, please contact Karrie Sanderlin, NVTA Board Secretary, at (707) 259-8633 no later than 48 hours in advance of the scheduled meeting.

This Agenda may also be viewed online by visiting the NVTA website <https://legistar.com/Calendar.aspx>.

Note: Where times are indicated for agenda items, they are approximate and intended as estimates only, and may be shorter or longer as needed.

Acceso y el Título VI: La NVTA puede proveer asistencia/facilitar la comunicación a las personas discapacitadas y los individuos con conocimiento limitado del inglés quienes quieran dirigirse a la Autoridad. Para solicitar asistencia, por favor llame al número (707) 259-8633. Requerimos que solicite asistencia con tres días hábiles de anticipación para poderle proveer asistencia.

Ang Accessibility at Title VI: Ang NVTA ay nagkakaloob ng mga serbisyo/akomodasyon kung hilingin ang mga ito, ng mga taong may kapansanan at mga indibiduwal na may limitadong kaalaman sa wikang Ingles, na nais na matugunan ang mga bagay-bagay na may kinalaman sa NVTA Board. Para sa mga tulong sa akomodasyon o pagsasalin-wika, mangyari lang tumawag sa (707) 259-8633. Kakailanganin namin ng paunang abiso na tatlong araw na may pasok sa trabaho para matugunan ang inyong kahilingan.

1. Call To Order
2. Roll Call
3. Introductions
4. Public Comment
5. Committee Member and Staff Comments

Note: Where times are indicated for the agenda items they are approximate and intended as estimates only, and may be shorter or longer, as needed.

6. CONSENT AGENDA ITEMS (6.1)

- 6.1 [20-1859](#) **Meeting Minutes of June 3, 2020 (Karrie Sanderlin) (Pages 7-10)**

Recommendation: ITOC action will approve the meeting minutes of June 3, 2020.

Estimated Time: 2:15 p.m.

Attachments: [Draft Minutes](#)

7. ITOC MEMBER REQUESTED ITEMS (7.1)

- 7.1 [20-1862](#) **Legal Opinion on and Process for Canceling an Independent Tax Oversight Committee (ITOC) Meeting (DeeAnn Gillick, NVTA Legal Counsel) (Page 11-21)**

Recommendation: Information only. Legal Counsel will review the process for meeting cancelations.

Estimated Time: 2:15 p.m.

Attachments: [Staff Report](#)

8. REGULAR AGENDA ITEMS

8.1 [20-1861](#) **Measure T Sales and Use Tax Revenues and Expenditures
(Antonio Onorato/Tracy Schulze) (Pages 22-28)**

Recommendation: That the ITOC will review the profoma (unaudited) financial statements for fiscal years ended June 30, 2020 and 2019.

Estimated Time: 2:45 p.m.

Attachments: [Staff Report](#)

9. FUTURE AGENDA ITEMS

19 ADJOURNMENT

191 [20-1860](#) **Approval of Next Regular Meeting of Date of December 2, 2020 at
2:00 p.m. and Adjournment**

Estimated Time: 3:00 p.m.

I hereby certify that the agenda for the above stated meeting was posted at a location freely accessible to members of the public at the NVTA Offices, 625 Burnell Street, Napa, CA by 5:00 p.m. by Friday, September 18, 2020.

Karalyn E. Sanderlin (e-sign) September 17, 2020

Karalyn E. Sanderlin, NVTA Board Secretary

Glossary of Acronyms

| | | | |
|-----------------|---|------------------|---|
| AB 32 | Global Warming Solutions Act | GGRF | Greenhouse Gas Reduction Fund |
| ABAG | Association of Bay Area Governments | GTFS | General Transit Feed Specification |
| ADA | American with Disabilities Act | HBP | Highway Bridge Program |
| ATAC | Active Transportation Advisory Committee | HBRR | Highway Bridge Replacement and Rehabilitation Program |
| ATP | Active Transportation Program | HIP | Housing Incentive Program |
| BAAQMD | Bay Area Air Quality Management District | HOT | High Occupancy Toll |
| BART | Bay Area Rapid Transit District | HOV | High Occupancy Vehicle |
| BATA | Bay Area Toll Authority | HR3 | High Risk Rural Roads |
| BRT | Bus Rapid Transit | HSIP | Highway Safety Improvement Program |
| BUILD | Better Utilizing Investments to Leverage Development | HTF | Highway Trust Fund |
| CAC | Citizen Advisory Committee | HUTA | Highway Users Tax Account |
| CAP | Climate Action Plan | IFB | Invitation for Bid |
| Caltrans | California Department of Transportation | ITIP | State Interregional Transportation Improvement Program |
| CASA | Committee to House the Bay Area | ITOC | Independent Taxpayer Oversight Committee |
| CEQA | California Environmental Quality Act | IS/MND | Initial Study/Mitigated Negative Declaration |
| CIP | Capital Investment Program | JARC | Job Access and Reverse Commute |
| CMA | Congestion Management Agency | LCTOP | Low Carbon Transit Operations Program |
| CMAQ | Congestion Mitigation and Air Quality Improvement Program | LIFT | Low-Income Flexible Transportation |
| CMP | Congestion Management Program | LOS | Level of Service |
| CalSTA | California State Transportation Agency | LS&R | Local Streets & Roads |
| CTP | Countywide Transportation Plan | MaaS | Mobility as a Service |
| COC | Communities of Concern | MAP 21 | Moving Ahead for Progress in the 21 st Century Act |
| CTC | California Transportation Commission | MPO | Metropolitan Planning Organization |
| DAA | Design Alternative Analyst | MTC | Metropolitan Transportation Commission |
| DBB | Design-Bid-Build | MTS | Metropolitan Transportation System |
| DBF | Design-Build-Finance | ND | Negative Declaration |
| DBFOM | Design-Build-Finance-Operate-Maintain | NEPA | National Environmental Policy Act |
| DED | Draft Environmental Document | NOAH | Natural Occurring Affordable Housing |
| EIR | Environmental Impact Report | NOC | Notice of Completion |
| EJ | Environmental Justice | NOD | Notice of Determination |
| FAS | Federal Aid Secondary | NOP | Notice of Preparation |
| FAST | Fixing America's Surface Transportation Act | NVTA | Napa Valley Transportation Authority |
| FHWA | Federal Highway Administration | NVTA-TA | Napa Valley Transportation Authority-Tax Agency |
| FTA | Federal Transit Administration | OBAG | One Bay Area Grant |
| FY | Fiscal Year | PA&ED | Project Approval Environmental Document |
| GHG | Greenhouse Gas | | |

Glossary of Acronyms

| | | | |
|-------------------|--|---------------|---|
| P3 or PPP | Public-Private Partnership | SOV | Single-Occupant Vehicle |
| PCC | Paratransit Coordination Council | STA | State Transit Assistance |
| PCI | Pavement Condition Index | STIC | Small Transit Intensive Cities |
| PCA | Priority Conservation Area | STIP | State Transportation Improvement Program |
| PDA | Priority Development Areas | STP | Surface Transportation Program |
| PIR | Project Initiation Report | TAC | Technical Advisory Committee |
| PMS | Pavement Management System | TCM | Transportation Control Measure |
| Prop. 42 | Statewide Initiative that requires a portion of gasoline sales tax revenues be designated to transportation purposes | TCRP | Traffic Congestion Relief Program |
| PSE | Plans, Specifications and Estimates | TDA | Transportation Development Act |
| PSR | Project Study Report | TDM | Transportation Demand Management Transportation Demand Model |
| PTA | Public Transportation Account | TE | Transportation Enhancement |
| RACC | Regional Agency Coordinating Committee | TEA | Transportation Enhancement Activities |
| RFP | Request for Proposal | TEA 21 | Transportation Equity Act for the 21 st Century |
| RFQ | Request for Qualifications | TFCA | Transportation Fund for Clean Air |
| RHNA | Regional Housing Needs Allocation | TIGER | Transportation Investments Generation Economic Recovery |
| RM2 | Regional Measure 2 (Bridge Toll) | TIP | Transportation Improvement Program |
| RM3 | Regional Measure 3 | TIRCP | Transit and Intercity Rail Capital Program |
| RMRP | Road Maintenance and Rehabilitation Program | TLC | Transportation for Livable Communities |
| ROW | Right of Way | TLU | Transportation and Land Use |
| RTEP | Regional Transit Expansion Program | TMP | Traffic Management Plan |
| RTIP | Regional Transportation Improvement Program | TMS | Transportation Management System |
| RTP | Regional Transportation Plan | TNC | Transportation Network Companies |
| SAFE | Service Authority for Freeways and Expressways | TOAH | Transit Oriented Affordable Housing |
| SAFETEA-LU | Safe, Accountable, Flexible, and Efficient Transportation Equity Act-A Legacy for Users | TOD | Transit-Oriented Development |
| SB 375 | Sustainable Communities and Climate Protection Act 2008 | TOS | Transportation Operations Systems |
| SB 1 | The Road Repair and Accountability Act of 2017 | TPA | Transit Priority Area |
| SCS | Sustainable Community Strategy | TPI | Transit Performance Initiative |
| SHA | State Highway Account | TPP | Transit Priority Project Areas |
| SHOPP | State Highway Operation and Protection Program | VHD | Vehicle Hours of Delay |
| SNTDM | Solano Napa Travel Demand Model | VMT | Vehicle Miles Traveled |
| SR | State Route | | |
| SRTS | Safe Routes to School | | |

**Napa Valley Transportation
Authority
Meeting Minutes - Draft
Independent Taxpayer Oversight
Committee**

625 Burnell Street
Napa, CA 94559

Wednesday, June 3, 2020

~~2:00 PM~~ MEETING LOCATION: REFER TO COVID-19 SPECIAL NOTICE

1. Call To Order

Chair Kindig called the meeting to order at 2:10 p.m.

2. Roll Call

Present: 5 - Pamela Kindig
Robert Peterson
Leon Brauning
Chuck McMinn
Gregory Rodeno

Non-Voting: 4 - Kate Miller
Tracy Schulze
Chris Canning
Juan Arias

Absent: 1 - Kevin Alfaro

3. Introductions

None

4. Public Comment

None

5. Committee Member and Staff Comments

None

6. PRESENTATIONS

6.1 Project Overview by Jurisdictions on Measure T Projects

Staff from the City of Napa provided an overview of their Measure T projects.

7. CONSENT AGENDA ITEMS (7.1 - 7.2)

Motion MOVED by RODENO, SECONDED by MCMINN to APPROVE Consent Items 7.1-7.2 Motion carried by the following vote:

Aye: 5 - Kindig
Peterson
Brauning
McMinn
Rodeno
Canning

Absent: 1 - Alfaro

7.1 Meeting Minutes of March 4, 2020 (Karrie Sanderlin) (Pages 9-12)

Attachments: [Draft Minutes](#)

ITOC action approved the meeting minutes of March 4, 2020.

7.2 Measure T Website Usage Analytics (Robin Craig) (Pages 13-14)

Attachments: [Staff Report](#)

Information Only / No Action Taken

8. ITOC MEMBER REQUESTED ITEMS

8.1 Measure T Projects: Maintenance of Effort (MOE) Certification Template (Alberto Esqueda) (Pages 15-16)

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC discussed the development of a standardized template for Maintenance of Effort Certification reporting.

9. REGULAR AGENDA ITEMS

9.1 Executive Director's Report (Kate Miller) (Pages 17-21)

Attachments: [Staff Report](#)

Information Only / No Action Taken

Staff provided an update on NVTA's staffing changes, current programs and projects, and briefed the ITOC on the economic effects associated with the COVID-19 stay at home order on NVTA's operations.

**9.2 Measure T Project Progress Reports: July 1, 2019 - December 31, 2109
(Alberto Esqueda) (Pages 22-30)**

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC reviewed the semi-annual Measure T Progress reports.

**9.3 Measure T Revenue Projections and Projects At-Risk Due to COVID-19
Related Economic Circumstances(Danielle Schmitz) (Pages 31-34)**

Attachments: [Staff Report](#)

Information Only / No Action Taken

Staff provided and update on Measure T revenue projections and a summary of Measure T projects that are at-risk due to the reduction of sales tax revenues caused by the COVID-19 economic circumstances.

**9.4 Measure T Compliance and Performance Audit Work Plan for the City of Napa
and the Town of Yountville (Antonio Onorato) (Pages 35-38)**

Attachments: [Staff Report](#)

The ITOC discussed the audit work plan for audits in the upcoming audit review period and recommend the following: (1) perform a compliance audit for each the City of Napa and Town of Yountville; and (2) perform two (2) performance audits for the City of Napa, and one (1) performance audit for the Town of Yountville with projects to chosen by NVTA staff at either random or known projects.

Motion MOVED by MCMINN, SECONDED by BRAUNING to APPROVE (1) perform a compliance audit for each the City of Napa and Town of Yountville; and (2) perform two (2) performance audits for the City of Napa, and one (1) performance audit for the Town of Yountville with NVTA Staff choosing known projects or at random. Motion carried by the following vote:

Aye: 5 - Kindig
Peterson
Brauning
McMinn
Rodeno
Canning

Absent: 1 - Alfaro

9.5 Measure T Sales and Use Tax Revenues (Antonio Onorato/Tracy Schulze)
(Pages 39-41)

Attachments: [Staff Report](#)

Information Only / No Action Taken

The ITOC received a report on Measure T sales tax revenues provided by the Napa County Auditor-Controller.

10. FUTURE AGENDA ITEMS

- COVID-19 financial update
- Measure T project overview presentation by the County of Napa
- Project update from the City of American Canyon
- Measure T funds currently in each jurisdiction's Measure T revenue account and interest earned to date

11. ADJOURNMENT

11.1 Approval of Next Regular Meeting of Date of September 2, 2020 at 2:00 p.m. and Adjournment

The next regular meeting is scheduled for Wednesday, September 2, 2020 at 2:00 p.m.

The meeting was adjourned by Chair Kindig at 3:45 p.m.

Karalyn E. Sanderlin, NVTA-TA Board Secretary



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: DeeAnne Gillick, NVTA Legal Counsel
SUBJECT: Legal Opinion on and Process for Canceling an Independent Tax Oversight Committee (ITOC) Meeting

RECOMMENDATION

Information only

EXECUTIVE SUMMARY

On August 25, 2020 Napa Valley Transportation Authority (NVTA) staff canceled the September 2, 2020 Independent Tax Oversight Committee (ITOC) meeting due to circumstances surrounding the COVID-19 pandemic and the Lighting Napa Unit (LNU) Complex Fire. Both emergencies pulled jurisdiction staff away from their regular work assignments. Specifically, key members of the County Public Works department were diverted to the LNU fire response, and consequently were unable to provide NVTA staff with materials needed for the September 2nd ITOC meeting.

At the request of Chair Kindig, NVTA staff sought legal opinion on whether ITOC meetings can be canceled and the proper approach for doing so. Additional clarification about holding special meetings was also sought.

FISCAL IMPACT

Is there a Fiscal Impact? Yes, the cost of legal counsel will be deducted from the ITOC's Measure T budget. NVTA legal counsel charges \$280 per hour. The total cost of seeking legal opinion for this issue is \$644.

BACKGROUND INFORMATION

Upon review, NVTA's legal counsel deemed the meeting was canceled properly and consistent with public agency procedures, the ITOC Bylaws and the Brown Act.

Section IV.A. of the Bylaws allows the Committee members to adjust the meeting schedule for the Committee by taking action at a prior Committee meeting when scheduling conflicts are known or anticipated on the date set for a regular meeting or if the meeting is not warranted. The Bylaws do not specifically address situations when a meeting agenda is not set or noticed for an otherwise regularly scheduled meeting due to unanticipated circumstances. Sometimes public agency bylaws specify who prepares the agenda and sets the agenda items. Sometimes that is the Executive Officer or the Chair or others. It is also acceptable for the bylaws or procedures to not address who prepares a meeting agenda and that responsibility would fall on the Executive Officer as the administrator for the agency. In this situation, due to the current events related to the pandemic and fires the meeting was cancelled by staff with the concurrence of the Chair. Staff was not in a situation to reasonably prepare and set the required meeting notice, agenda, and material. A proper public agency meeting cannot occur without those items. The cancellation of the regular meeting was reasonable and consistent with typical public agency practices and did not violate the Committee bylaws or the Brown Act requirements. The sales tax information that would typically be reviewed by the Committee can be presented and considered by the Committee during its next regularly scheduled meeting.

As to the question related to special meetings, the Brown Act allows for a special meeting to occur with at least 24 hours advance notice and posting of a special meeting agenda. Gov. Code § 54956. This section provides that a special meeting may be called “by the presiding officer.” A special meeting may also be set by a majority of the members of the legislative body which allows for a special meeting to be set and scheduled by the legislative body when it is otherwise meeting. Section IV.E. of the bylaws related to special meetings states, “no other business shall be considered at such meetings” and is consistent with the language of section 54956 of the Brown Act related to special meetings, and the other provisions of the Brown Act related to all meetings, which prohibits the legislative body from deliberating or taking action on items which are not listed on the prior, noticed agenda. A special meeting can be called by the Chair at any time if there is business of the Committee to address. The Special meeting must be held pursuant to a written agenda which is noticed and posted at least 24 hours prior the meeting time.

The provision of the bylaws providing for Committee member compensation states that the members may “receive a stipend of \$250 per quarterly meeting attended.” Section.D.2. of the Measure T ordinance states, “The ITOC members shall receive a stipend of \$250 per quarterly meeting and no other payment shall be made for any purpose” to the Committee. Therefore, the ITOC Committee can be paid for one meeting a quarter which is considered the “quarterly meeting.” If a special meeting is called to address ITOC business and there is a desire to pay the ITOC Committee members the stipend payment for the “quarter,” legal recommends there is an action at the special meeting to make it clear that the meeting is serving as the quarterly Committee meeting that was previously cancelled due to the fires and that the special meeting meets the

requirements of the “quarterly meeting” for proper stipend payment purposes. The members cannot be paid more than once each quarter.

ATTACHMENTS

(1) Resolution No. 18-02-TA ITOC Bylaws



RESOLUTION No. 18-02-TA

**A RESOLUTION OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY- TAX AGENCY (NVTA-TA)
ADOPTING THE BYLAWS OF THE
INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)**

WHEREAS, the voters of Napa County approved Ordinance No. 2012-01 - the Napa Countywide Road Maintenance Act (known as Measure T) at the General Election held on November 6, 2012, thereby authorizing NVTA-TA to administer the proceeds from a one-half cent transaction and use tax; and

WHEREAS, Measure T Ordinance establishes an Independent Taxpayer Oversight Committee (ITOC) that shall remain in existence until the tax expires or is amended by the voters; and

WHEREAS, the role of the ITOC is to make a finding on the consistency of Measure T proposed projects with the eligibility guidelines outlined in the Measure T Ordinance, and to oversee project performance and the NVTA-TA financial audits in coordination with NVTA-TA staff; and

WHEREAS, Measure T will become operative on July 1, 2018 and in accordance with the Ordinance, the ITOC must be appointed within 180 days prior to that date;

NOW THEREFORE BE IT RESOLVED that the Napa Valley Transportation Authority-Tax Agency hereby adopts the bylaws for the Independent Taxpayers Oversight Committee to read in full as set forth in Exhibit "A" attached hereto and incorporated by reference herein and the attached provisions of Exhibit "A" shall become effective immediately.

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THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED
by the Board of Directors of the Napa Valley Transportation Authority-Tax Agency, at a
regular meeting held on January 17, 2018, by the following vote:



Peter White, NVTA-TA Chair

Ayes: Garcia(1), Joseph(1),
Barnes(1), Canning(1),
Techel(1), Pedroza(1),
Ramos(1), Galbraith(1),
White(1), Dorman(1),
Dunbar(1)

Nays: None

Absent: Gentry(1)

ATTEST:



Karalyn E. Sanderlin, NVTA Board Secretary

APPROVED:



Vicky A. Clayton, NVTA-TA General Counsel

EXHIBIT "A"

**BYLAWS OF THE
NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY (NVTA-TA)
INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE (ITOC)**

I. THE INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

A. NAME. The official name of the Independent Taxpayer Oversight Committee shall be the Napa Valley Transportation Authority – Tax Agency Independent Taxpayer Oversight Committee, hereinafter referred to as "Committee" or "ITOC".

B. COMPENSATION. Committee members may receive a stipend of \$250 per quarterly meeting attended, which may be adjusted by \$50 per quarterly meeting every five years.

C. PURPOSE.

1. Review the fiscal and program performance of the retail transactions and use tax transportation program through a biennial performance audit to ensure that all transportation retail transactions and use tax revenues are spent by the Napa Valley Transportation Authority-Tax Agency (NVTA-TA) in accordance with all provisions of Measure T.

2. Provide positive, constructive advice to the NVTA-TA on how to improve program implementation over the life of Measure T, including consideration by the Committee of the biennial project lists submitted by the Napa Valley jurisdictions (hereinafter referred as the Agencies) pursuant to the terms of Measure T.

II. TERMS OF OFFICE

At the initial meeting, by drawing lots, voting members shall serve for two, three and four year terms. Thereafter, all members shall serve four year terms.

III OFFICERS

The officers of the Committee shall be the Chair, Vice-Chair and Secretary chosen as follows:

A. Time of Election of the Chair and Vice-Chair. At the first organizational meeting and thereafter at the Committee's annual organizational meeting, the members of the Committee shall elect the Chair and Vice-Chair from among themselves.

- B. Term of the Chair and Vice-Chair.** The Chair and Vice-Chair shall serve until their successors are elected and assume office. If the office of Chair becomes vacant during the term, the Vice-Chair shall become Chair. Vacancy in the office of Vice-Chair during the term shall be filled by election to serve the remainder of the term.
- C. Duties of the Chair and Vice-Chair.** The Chair, or the Vice Chair in the absence of the Chair, shall act as the presiding officer of Committee and in that capacity shall preserve order and decorum, decide questions of order subject to being overruled by a two-thirds vote and perform such other duties as are required by the Committee. The Chair shall have all the rights and duties enjoyed by any other member of Committee, including the right to make and second motions.
- D. Secretary.** A designee of the Executive Director of the NVTA-TA shall be appointed as the Secretary who shall continue to serve until he or she resigns or is replaced by the Executive Director.
- E. Authority to Bind Committee.** No member of the Committee, acting individually, shall have any power or authority to bind the Committee by any contract, to pledge its credit, or to render it liable for any purpose in any amount. All such actions shall occur only through collective action of the Committee.

IV. MEETINGS

- A. Date of Regular Meetings.** All dates of regular meetings of the Committee shall be shown on a calendar, which the NVTA-TA shall adopt at its first meeting each calendar year, whether that meeting is a regular meeting or a special meeting. Notwithstanding the foregoing, any regularly scheduled meeting of the Committee may be canceled by majority vote or, if there is not a quorum, be adjourned by the Chair or Secretary in the manner set forth in Section IV(H) of these By-laws.
- B. Time of Regular Meetings.** Regular meetings shall commence at 2:00 p.m. and continue until all agenda business is concluded unless adjourned earlier by vote of the Committee for any reason or by the Secretary for lack of a quorum.
- C. Location of Regular Meetings.** Unless specially noticed otherwise, regular meetings shall be held at the Soscol Gateway Transit Center, Conference and Board room, 625 Burnell, Napa, California.
- D. Emergency Meetings.** Emergency meetings shall be called in conformance with Section 54956.5 of the California Government Code.

- E. Special Meetings.** A special meeting may be called at any time by the Chair or upon request by a majority of the currently-appointed members of the Committee by delivering written notice to each member and to each person or entity entitled by law to receive such notices in the manner required by Government Code Section 54956 at least 24 hours before the time of the meeting specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted or discussed and shall be posted at least 24 hours prior to the special meeting in a location that is freely accessible to members of the public. No other business shall be considered at such meetings by the Committee. Such written notice may be dispensed with as to any Committee member who at or prior to the time the meeting convenes files with the Secretary of the Committee a written waiver of notice. Such waiver may be given by telegram, fax or email. Such written notice may also be dispensed with as to any member who is actually present at the time the meeting convenes.
- F. Agendas Involving Regular Meetings.** At least 72 hours before a regular meeting, an agenda containing a brief general description of each item of business to be transacted or discussed shall be posted at a location freely accessible to members of the public. All agendas shall include a time period for public comment and shall specify the time and location of the regular meeting. No discussion shall occur, or action be taken, on any item not appearing on the posted agenda except as permitted by law. Questions or comments regarding items not included on the agenda shall be limited to the scope permitted for “public comment”. Supplemental agendas posted later than 72 hours prior to a regular meeting may be considered by the Committee only under the following conditions:
- 1. Emergencies.** Upon a determination by the Committee that an emergency situation exists, as defined in Section 54956.5 of the Government Code.
 - 2. Need Arising after Posting.** Upon a determination by a two-thirds vote of the Committee, or if less than two-thirds of the potential votes are present, a unanimous vote of the Committee members present, that there is a need to take immediate action and the need to take action came to the attention of the Committee or Committee staff subsequent to the regular agenda being posted.
 - 3. Recently Continued Item.** The item was properly posted for a prior meeting of the Committee occurring not more than five calendar days prior to the date action is taken on the item, and at the prior meeting the item was continued to the meeting at which action is being taken.

- G. Public Hearings.** All public hearings conducted by the Committee shall be held during regular or special meetings of the Committee.
- H. Adjourning Meetings and Continuing Public Hearings to Other Times or Places.** The Committee may adjourn any meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all Committee members are absent from any regular meeting or adjourned regular meeting the Secretary or Acting Secretary of the Committee may declare the meeting adjourned to the next regular meeting of the Committee. A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the meeting was held within 24 hours after the time of the adjournment. When a regular or adjourned regular meeting is adjourned as provided in this section, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings.
- I. Meetings to be Open and Public.** All meetings of the Committee to take action or to deliberate concerning the Committee business and its conduct shall be open and public. All persons shall be permitted to attend any such meetings.

V. CONDUCT OF MEETINGS

- A. Order of Business.** The regular order of business of the Committee shall be:
1. Call to order.
 2. Approval of the minutes of the previous meeting.
 3. Public comment on unagendized items.
 4. Consideration and Action on Agenda Items.
 5. Adjournment.
- B. Parliamentary Procedure.** Unless otherwise provided by these Bylaws, all proceedings before the Committee shall be conducted in accordance with and pursuant to the parliamentary procedure prescribed in "Sturgis Standard Code of Parliamentary Procedure, current edition."
- C. Recording of Meetings.** Any meeting of the Committee, other than a closed session permitted under the Brown Act, may be recorded by any person, unless the Committee determines that such recording could constitute a disruption of the proceedings.

- D. Presentations to the Committee.** Any person desiring to address the Committee shall be requested, when recognized by the Chair, to give his or her name and address for the record. The Chair may, in the interest of facilitating the business of Committee, set in advance of the presentation of testimony reasonable time limits for oral presentations. Persons may be required to submit written testimony in lieu of oral testimony if the Chair determines that a reasonable opportunity for oral presentations has been provided, and in such a case, the matter may be continued to a later date to allow a reasonable time for such submittals to occur.
- E. Recordation of Committee Actions.** All official actions or decisions by the Committee shall be entered in the minute book of the Committee kept by the Secretary. The vote or votes of each member of the Committee on every question shall be recorded. Only action minutes will be maintained; however, tape recordings will be made of each meeting of the Committee and shall be available to the public through the office of the Committee Secretary.

VI. VOTING AND QUORUM

- A. Roll Call Vote.** A roll call vote may be required in voting upon any motion of the Committee under the discretion of the Chair.
- B. Inaudible Votes.** Any member present who does not vote in an audible voice or abstains for a legally insufficient reason shall be recorded as voting "aye".
- C. Quorum.** A majority of the currently appointed voting members of the Committee shall constitute a quorum for the purpose of conducting its business and exercising its powers and for all other official purposes, except that less than a quorum may adjourn from time to time until a quorum is obtained.
- D. Number of Votes Required for Action.** All actions require a motion and a second. No action or recommendation of the Committee shall be valid and binding unless a quorum is present and the motion is approved by at least a majority of the members present. Each member shall have one vote. No votes may be cast by proxy. Tie votes shall be considered as denial of the motion.
- E. Voting Affected by Conflict of Interest.** As a general rule, no member shall participate as a member in any discussion or voting if to do so would constitute a conflict of interest. However, if a quorum cannot be achieved or the required number of affirmative votes for action obtained because conflicts of interest exist that prevent members having such conflicts from discussing or voting on the matter, and the conflicts are such that the

members with conflicts will be unable to vote at a later date even if the matter is continued, the matter shall not be continued and a sufficient number of members having conflicts of interest, selected by lot, shall be allowed to participate to provide enough votes for the Committee to form a quorum and take affirmative action.

- F. Motion to Reconsider.** The Committee may reconsider a matter during the meeting at which the vote was taken, provided all members who were present when the matter was discussed and voted upon are still present, all persons who addressed the Committee regarding the matter are still present, and the motion to reconsider is made by a member who voted with the prevailing side. A motion for reconsideration shall have precedence over every motion except a motion to adjourn. A final vote on any matter may also be placed on any future agenda for reconsideration by the Committee or any member of the Committee at the meeting at which the actions was taken or at any later time. Any interested person may request that an action be reconsidered, provided that such a request must be in writing and filed with the Secretary of the Committee within ten calendar days of the action of the Committee.

VII. IMPERTINENCE-DISTURBANCE AND MEETING

Any person, including committee members, making personal, impertinent or indecorous remarks while addressing the Committee may be barred by the chairperson from further appearance before the Committee at that meeting, unless permission to continue is granted by an affirmative vote of the Committee. The chairperson may order any person, including committee members, removed from the Committee meeting who causes a disturbance or interferes with the conduct of the meeting, and the chairperson may direct the meeting room cleared when deemed necessary to maintain order.

VII. CHANGES TO BYLAWS

The provisions of these Bylaws may be altered, amended, or repealed at any time, upon approval of the Napa Valley Transportation Authority-Tax Agency.



NAPA VALLEY TRANSPORTATION AUTHORITY-TAX AGENCY ITOC Agenda Memo

TO: Independent Taxpayer Oversight Committee
FROM: Kate Miller, Executive Director
REPORT BY: Antonio Onorato, Director of Administration, Finance, and Policy
(707) 259-8779 / Email: anonorato@nvta.ca.gov
SUBJECT: Measure T Sales and Use Tax Revenues and Expenditures

RECOMMENDATION

That the ITOC review the proforma (unaudited) financial statements for the fiscal years ended June 30, 2020 and 2019.

EXECUTIVE SUMMARY

The certified public accountants firm, Brown Armstrong Incorporated will complete their Measure T audit at the end of the calendar year, per the customary schedule. Until the audit is complete, staff is presenting the unaudited, proforma financial statements with year-end amounts for the Statement of Revenues and Expenses as well as the Statement of Net Position, also known as the Balance Sheet. Additionally, staff will provide a view into the financial transactions and an analysis of the financial performance of Measure T for the financial year compared to the previous year.

FISCAL IMPACT

There is no fiscal impact.

BACKGROUND AND DISCUSSION

The Napa Valley Transportation Authority (NVTA) financial reporting entity consists of the agency government and its Component Units. The Napa Valley Transportation Authority-Tax Agency (NVTA-TA) is considered a component unit of NVTA. Component Units are legally separate organizations for which the NVTA is financially accountable. NVTA-TA's audit will be prepared in accordance with auditing standards generally accepted in the United States.

Revenues

Table 1 presents the Fiscal Year (FY) 2019-20 revenue projections compared to proforma revenues for the fiscal year. In June 2020, staff had forecasted a significant decrease in revenues due to the COVID-19 Stay at Home order. Although Napa County was the first Bay Area county to lift the Stay at Home order, the county was placed on the State of California’s watch list in mid-July with many non-essential service-type businesses closed again until late August, which further suppressed tax revenue generations.

A silver lining is that the FY 2019-20 revenue declines were not as grim as originally expected. Initial estimates indicated that revenue generations would be 15%-25% less than the previous year. Proceeds from June came in at nearly \$1.3 million, which was much higher than the original estimate of \$696,216. This resulted in a much smaller than expected revenue decline of 6.63%. The effects of the summer watch list closure will be seen in the current fiscal year, FY 2020-21, and it will be more challenging to achieve pre-pandemic levels of revenue collections should Napa County go back on the state watch list.

Table 1: FY2019-20 Revenue Projection vs. Actual Revenues

| MONTH | Projection | Actual | Difference \$ | Difference % |
|---------------|-------------------|---------------|----------------------|---------------------|
| July | \$1,237,385 | \$1,673,472 | \$436,087 | 35.24% |
| August | 1,495,722 | 1,792,807 | 297,085 | 19.86% |
| September | 2,152,642 | 1,872,917 | (279,725) | (12.99%) |
| Quarter Total | \$4,885,750 | \$5,339,196 | \$453,446 | 8.49% |
| October | \$1,455,234 | \$1,599,732 | \$144,498 | 9.93% |
| November | 1,546,796 | 1,665,942 | 119,146 | 7.70% |
| December | 2,285,148 | 2,087,070 | (198,078) | (8.67%) |
| Quarter Total | \$5,287,179 | \$5,352,744 | \$65,565 | 1.24% |
| January | \$1,530,910 | \$1,401,868 | (\$129,042) | (8.43%) |
| February | 1,628,302 | 1,224,358 | (403,944) | (24.81%) |
| March | 1,481,429 | 784,358 | (697,071) | (47.05%) |
| Quarter Total | \$4,640,641 | \$3,410,584 | (\$1,203,094) | (26.51)% |

| MONTH | Projection | Proforma | Difference \$ | Difference % |
|-----------------------|---------------------|---------------------|----------------------|---------------------|
| April | 1,741,055 | 1,331,490 | (\$409,565) | (23.52%) |
| May | 1,863,376 | 1,870,631 | 7,255 | 0.39% |
| June | 1,500,000 | 1,292,752 | (207,248) | (13.82)% |
| Quarter Total | \$5,104,431 | \$4,494,873 | (\$609,558) | (11.94)% |
| Total Revenues | \$19,918,000 | \$18,597,396 | (\$1,320,604) | (6.63)% |

Expenditures – Explanation of 1% charges for Administration

Apart from the pass-through funding to the jurisdictions from the County, the Ordinance provides funding to NVTA of up to 1% based on actual costs used for administrative oversight. The ordinance provides NVTA up to 1% of actual costs for administrative oversight. Administration functions include providing overall program direction and management necessary to implement Tax Agency policy, formulating organizational goals and objectives, coordinating activities with other agencies and organizations, performing finance, accounting, purchasing, personnel, government and community relations, and legal matters. Table 2 provides the type of administrative expenses incurred during the last two fiscal years.

Table 2: Measure T 1% Administration Expenses

| Expenditures | 2020 | 2019 |
|-----------------------------|------------------|------------------|
| CDTFA Set-up Fees | \$ - | \$ 61,245 |
| Legal | \$ 527 | \$ 8,686 |
| Administration | \$ 81,042 | \$ 19,303 |
| Staff-Timesheets | \$ 58,315 | \$ 57,748 |
| Measure T 1% Total | \$139,884 | \$146,982 |
| Accounting* | \$ 32,595 | \$ 4,634 |
| ITOC Stipends | \$ 4,384 | \$ 2,747 |
| Total Administration | \$176,863 | \$154,363 |

*includes chargebacks from 2019 that were recognized in 2020

The unaudited proforma financial statements for the fiscal year ending June 30, 2020 and the audited financial statement for the fiscal year ending June 30, 2019 provides a comparison of Measure T revenues and expenses between the current year and the prior year. The audited financial statements are anticipated to be available by the end of December 2020 or early January 2021.

ATTACHMENTS

- (1) NVTA-TA Proforma Schedule of Revenues, Expenditures, and Changes in Net Position - Budget and Actual for Fiscal Year End June 30, 2020 and June 30, 2019
- (2) Measure T Revenue Allocation Fiscal Year 2019-20

NAPA VALLEY TRANSPORTATION AUTHORITY - TAX AGENCY
(A Unit of the Napa Valley Transportation Authority)
PROFORMA SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020 AND JUNE 30, 2019

| | June 30 | | \$ Variance with Previous Year | % Variance with Previous Year |
|---------------------------------|-------------------|-------------------|-----------------------------------|----------------------------------|
| | 2020 | 2019 | | |
| Revenues | | | | |
| Measure T revenue | \$ 18,597,396 | \$ 19,669,765 | \$ (1,072,369) | -5% |
| Interest income | 42,459 | 36,893 | 5,566 | 15% |
| Total revenues | <u>18,639,855</u> | <u>19,706,658</u> | <u>(1,066,803)</u> | <u>-5%</u> |
| Expenditures | | | | |
| Administration | 176,863 | 154,363 | 22,500 | 15% |
| Maintenance | <u>18,380,489</u> | <u>19,438,739</u> | <u>(1,058,250)</u> | <u>-5%</u> |
| Total expenditures | <u>18,557,352</u> | <u>19,593,102</u> | <u>(1,035,750)</u> | <u>-5%</u> |
| Change in Net Position | 82,504 | 113,556 | (31,052) | -27% |
| Net position, beginning of year | <u>113,556</u> | <u>-</u> | <u>113,556</u> | <u>-</u> |
| Net position, end of year | <u>\$ 196,060</u> | <u>\$ 113,556</u> | <u>\$ 82,504</u> | <u>73%</u> |

NAPA VALLEY TRANSPORTATION AUTHORITY - TAX AGENCY
(A Unit of the Napa Valley Transportation Authority)
PROFORMA STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020 AND JUNE 30, 2019

| | <u>June 30 2020</u> | <u>June 30 2019</u> |
|-------------------------------|-------------------------|-------------------------|
| Assets | | |
| Cash and Investments | \$ 2,160,260 | \$ 2,936,413 |
| Intergovernmental receivables | <u>3,163,383</u> | <u>3,338,529</u> |
| Total Assets | <u>5,323,643</u> | <u>6,274,942</u> |
| Liabilities | | |
| Accounts Payables | <u>5,127,583</u> | <u>6,161,386</u> |
| Total liabilities | <u>5,127,583</u> | <u>6,161,386</u> |
| Net Position | | |
| Restricted | <u>196,060</u> | <u>113,556</u> |
| Total net position | <u>\$ 196,060</u> | <u>\$ 113,556</u> |

Napa County Auditor-Controller
Measure T Revenue Allocation

Fiscal Year 2019-20
 Agency Fund 9502-95020-25

| NVTA-TA Special Revenue Fund 8310 | | | | Subdivision 83100-01 | Subdivision 83100-00 | Subdivision 83100-05 | Subdivision 83100-06 | Subdivision 83100-07 | Subdivision 83100-08 | Subdivision 83100-09 | Subdivision 83100-10 | | |
|---|-------------------------|------------------------------------|----------------------|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------|----------------------|
| Transaction Date | AR-Journal IDs | Transaction Type | Total | ITOC 70,000+CPI (1st qtr) | Total less ITOC | Administration | County of Napa | American Canyon | City of Napa | Yountville | St. Helena | Calistoga | Total |
| | | | | | | 1.00% | 39.65% | 7.70% | 40.35% | 2.70% | 5.90% | 2.70% | 100.00% |
| Sales Tax Receipts | | | | | | | | | | | | | |
| 09/24/19 | AR00317617 & 0000317699 | July 2019 | 1,673,471.99 | 70,000.00 | 1,603,471.99 | 16,034.73 | 635,776.64 | 123,467.34 | 647,000.95 | 43,293.74 | 94,604.85 | 43,293.74 | 1,603,471.99 |
| 10/24/19 | AR00318746 & 0000318870 | August | 1,792,807.09 | - | 1,792,807.09 | 17,928.07 | 710,848.01 | 138,046.15 | 723,397.66 | 48,405.79 | 105,775.62 | 48,405.79 | 1,792,807.09 |
| 11/25/19 | AR00319739 & 0000319842 | September | 1,872,917.34 | - | 1,872,917.34 | 18,729.16 | 742,611.73 | 144,214.64 | 755,722.15 | 50,568.77 | 110,502.12 | 50,568.77 | 1,872,917.34 |
| | | Total Sales Tax-1st Quarter | 5,339,196.42 | 70,000.00 | 5,269,196.42 | 52,691.96 | 2,089,236.38 | 405,728.13 | 2,126,120.76 | 142,268.30 | 310,882.59 | 142,268.30 | 5,269,196.42 |
| 12/26/19 | AR00320570 & 0000320613 | October | 1,599,731.53 | - | 1,599,731.53 | 15,997.32 | 634,293.55 | 123,179.33 | 645,491.67 | 43,192.75 | 94,384.16 | 43,192.75 | 1,599,731.53 |
| 01/27/20 | AR00321673 & 0000321792 | November | 1,665,942.09 | - | 1,665,942.09 | 16,659.42 | 660,546.04 | 128,277.54 | 672,207.63 | 44,980.44 | 98,290.58 | 44,980.44 | 1,665,942.09 |
| 02/25/20 | AR00322605 & 0000322600 | December | 2,087,069.56 | - | 2,087,069.56 | 20,870.69 | 827,523.08 | 160,704.36 | 842,132.57 | 56,350.88 | 123,137.10 | 56,350.88 | 2,087,069.56 |
| | | Total Sales Tax-2nd Quarter | 5,352,743.18 | - | 5,352,743.18 | 53,527.43 | 2,122,362.67 | 412,161.23 | 2,159,831.87 | 144,524.07 | 315,811.84 | 144,524.07 | 5,352,743.18 |
| 03/26/20 | AR00323549 & 0000323677 | January 2020 | 1,401,867.87 | - | 1,401,867.87 | 14,018.68 | 555,840.61 | 107,943.83 | 565,653.69 | 37,850.43 | 82,710.20 | 37,850.43 | 1,401,867.87 |
| 04/27/20 | AR00324516 & 0000324808 | February | 1,224,357.72 | - | 1,224,357.72 | 12,243.57 | 485,457.84 | 94,275.54 | 494,028.34 | 33,057.66 | 72,237.11 | 33,057.66 | 1,224,357.72 |
| 05/27/20 | AR00325407 & 0000325462 | March | 784,357.76 | - | 784,357.76 | 7,843.57 | 310,997.85 | 60,395.55 | 316,488.36 | 21,177.66 | 46,277.11 | 21,177.66 | 784,357.76 |
| | | Total Sales Tax-3rd Quarter | 3,410,583.35 | - | 3,410,583.35 | 34,105.82 | 1,352,296.30 | 262,614.92 | 1,376,170.39 | 92,085.75 | 201,224.42 | 92,085.75 | 3,410,583.35 |
| 06/24/20 | AR00326339 & 0000326391 | April | 1,331,489.57 | - | 1,331,489.57 | 13,314.90 | 527,935.61 | 102,524.70 | 537,256.04 | 35,950.22 | 78,557.88 | 35,950.22 | 1,331,489.57 |
| 07/24/20 | AR00327436 & 0000327491 | May | 1,870,631.13 | - | 1,870,631.13 | 18,706.31 | 741,705.24 | 144,038.60 | 754,799.66 | 50,507.04 | 110,367.24 | 50,507.04 | 1,870,631.13 |
| 08/25/20 | AR00328597 & 0000328557 | June | 1,292,752.23 | - | 1,292,752.23 | 12,927.53 | 512,576.26 | 99,541.92 | 521,625.52 | 34,904.31 | 76,272.38 | 34,904.31 | 1,292,752.23 |
| | | Total Sales Tax-4th Quarter | 4,494,872.93 | - | 4,494,872.93 | 44,948.74 | 1,782,217.11 | 346,105.22 | 1,813,681.22 | 121,361.57 | 265,197.50 | 121,361.57 | 4,494,872.93 |
| | | Total Sales Tax: | 18,597,395.88 | 70,000.00 | 18,527,395.88 | 185,273.95 | 7,346,112.46 | 1,426,609.50 | 7,475,804.24 | 500,239.69 | 1,093,116.35 | 500,239.69 | 18,527,395.88 |
| | | <i>variance</i> | | | | | | | | | | | |
| Interest Earnings | | | | | | | | | | | | | |
| 09/30/19 | 20201QINTN | 1st Qtr 2019-20 | 8,306.95 | 463.16 | 7,843.79 | 206.06 | 1,379.10 | 811.99 | 4,255.03 | 284.72 | 622.17 | 284.72 | 7,843.79 |
| 12/31/19 | 20202QINTN & 0000321738 | 2nd Qtr | 14,560.64 | 785.53 | 13,775.11 | 462.93 | 4,974.54 | 1,081.71 | 5,668.48 | 379.30 | 828.85 | 379.30 | 13,775.11 |
| 03/31/20 | 20203QINTN | 3rd Qtr | 10,828.82 | 466.84 | 10,361.98 | 381.08 | 3,995.24 | 776.57 | 4,069.45 | 272.30 | 595.04 | 272.30 | 10,361.98 |
| 06/30/20 | 20204QINTN | 4th Qtr | 8,762.89 | 635.31 | 8,127.58 | 691.60 | 2,937.32 | 583.65 | 3,058.48 | 204.66 | 447.21 | 204.66 | 8,127.58 |
| | | Total Interest Earnings: | 42,459.30 | 2,350.84 | 40,108.46 | 1,741.67 | 13,286.20 | 3,253.92 | 17,051.44 | 1,140.98 | 2,493.27 | 1,140.98 | 40,108.46 |
| Total Receipts: | | | 18,639,855.18 | 72,350.84 | 18,567,504.34 | 187,015.62 | 7,359,398.66 | 1,429,863.42 | 7,492,855.68 | 501,380.67 | 1,095,609.62 | 501,380.67 | 18,567,504.34 |
| Allocate Disbursements | | | | | | | | | | | | | |
| 10/15/19 | AP00318440 & 0000318423 | Disbursement | 1,673,471.99 | 70,000.00 | 1,603,471.99 | 16,034.73 | 635,776.64 | 123,467.34 | 647,000.95 | 43,293.74 | 94,604.85 | 43,293.74 | 1,603,471.99 |
| 01/16/20 | AP00321318 & 0000321300 | Disbursement | 5,273,762.91 | 463.16 | 5,273,299.75 | 52,860.61 | 2,089,132.39 | 406,252.11 | 2,128,866.51 | 142,452.03 | 311,284.07 | 142,452.03 | 5,273,299.75 |
| 04/07/20 | AP00323841 & 0000323820 | Disbursement | 5,169,440.16 | 785.53 | 5,168,654.63 | 52,011.72 | 2,048,884.27 | 398,007.44 | 2,085,662.37 | 139,561.05 | 304,966.73 | 139,561.05 | 5,168,654.63 |
| 07/09/20 | AP00326833 & 0000326632 | Disbursement | 3,351,033.87 | 466.84 | 3,350,567.03 | 33,783.12 | 1,328,386.54 | 257,972.36 | 1,351,842.19 | 90,457.84 | 197,667.14 | 90,457.84 | 3,350,567.03 |
| 08/27/20 | AP00328721 & 0000328643 | Disbursement | 3,172,146.25 | 635.31 | 3,171,510.94 | 32,325.44 | 1,257,218.82 | 244,164.17 | 1,279,483.66 | 85,616.01 | 187,086.83 | 85,616.01 | 3,171,510.94 |
| Total Reimbursements: | | | 18,639,855.18 | 72,350.84 | 18,567,504.34 | 187,015.62 | 7,359,398.66 | 1,429,863.42 | 7,492,855.68 | 501,380.67 | 1,095,609.62 | 501,380.67 | 18,567,504.34 |
| Total Net (Receipts/Disbursements) | | | - | - | - | - | - | - | - | - | - | - | - |