

MONTEREY-SALINAS TRANSIT DISTRICT
MEASURE Q OVERSIGHT COMMITTEE
MEETING AGENDA



Members: Dayton, Hughes, Lopez, Macias, Merritt, Williams (Chair), Winge

Date: March 28, 2022

Time: 1:00 p.m.

Location: **In-Person and Zoom Conference**

Due to the expiration of certain directives contained in the Governor's Declaration of Emergency for the State of California (Executive Order N-29-20), the Board of Directors of the Monterey-Salinas Transit District will hold meetings in-person and via Zoom virtual meeting as indicated below:

In-Person Participation:

The Measure Q Oversight Committee in-person meeting will be held on March 28, 2022 at 1:00 p.m. at 19 Upper Ragsdale Drive, Suite 100. *Members of the public are required to wear a face covering and will be socially distanced in the Board room.*

OR

Zoom Participation:

The Measure Q Oversight Committee Zoom virtual meeting will be held on March 28, 2022 at 1:00 p.m. via Zoom conference, click <https://us06web.zoom.us/j/84500836234?pwd=aFQ0YUdj3Y0eW94WmtRZ1Myc0Vldz09> and enter the following:

Meeting ID: 845 0083 6234 and Passcode: 652252.

By telephone: (669) 900-6833 same Meeting ID: 845 0083 6234 and Passcode: 652252.

Public comments may be made either in person, via Zoom, or via email. Members of the public may attend the Board Meeting in person and request to speak to the Board when the Chair calls for public comment. Persons who wish to make public comment on an agenda item are encouraged to submit comments in writing by email to MST at clerk@mst.org by 3:00 pm on Friday, March 25, 2022; those comments will be distributed to the MST Board of Directors before the meeting. Written comments may be emailed to clerk@mst.com, and should include the subject line: "Public Comment Item # (insert the agenda item number relevant to your comment)."

MST Board and Committee Agendas

Accessibility, Language Assistance, and Public Comments

Materials related to an item on this agenda submitted to the Committee after distribution of the agenda packet are available for public inspection at the Monterey-Salinas Transit Administration Building at 19 Upper Ragsdale Dr., Suite 200, Monterey, CA 93940 during normal business hours.

Upon request, Monterey-Salinas Transit will provide written materials in appropriate alternative formats, including disability-related modifications or accommodations, auxiliary aids, or services to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number, description of the requested materials, and preferred alternative format or auxiliary aid or service at least three working days prior to the meeting at the address below.

Public comments may be submitted for any item on the agenda by contacting MST:

Mail: MST, Attn: Clerk to the Board, 19 Upper Ragsdale Dr., Suite 200, Monterey, CA 93940

Website: <https://mst.org/contact-us/> • **Email:** clerk@mst.org • **Phone:** (888) 678-2871



TTY/TDD: 831-393-8111 • 711 Relay 888-678-2871 / Free language assistance / Asistencia de Lenguaje Gratuito / Libreng tulong para sa wika / Hỗ trợ ngôn ngữ miễn phí / 무료 언어 지원

MST AGENDA & MEETING NOTICE

Group: Measure Q Oversight Committee

Members: Sid Williams (Chair) Seaside-Marina-Monterey Urbanized Area
Juan Lopez (Vice Chair) Salinas Urbanized Area
Kevin Dayton Taxpayer's Association
Sharlene Hughes Non-Urbanized South County Cities
Bobby Merritt Mobility Advisory Committee
Steven Macias Mobility Advisory Committee
Chistine Winge County of Monterey Unincorporated

Staff: Carl Sedoryk General Manager/CEO
Lisa Rheinheimer Assistant General Manager
Kelly Halcon Director of HR and Risk Management
Norman Tuitavuki Chief Operating Officer
Michael Kohlman Chief Information Officer
Michelle Overmeyer Director of Planning and Innovation
Andrea Williams General Accounting & Budget Manager
Jeanette Alegar-Rocha Clerk to the Board
Kevin Allshouse Mobility Coordinator

Date: March 28, 2022

Time: 1:00 PM (Pacific Time)

It is the responsibility of this Measure Q Oversight Committee to review and report to the MST Board of Directors (Board) on the revenue and expenditure of funds from the Measure Q sales tax.

1. CALL TO ORDER

2. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

Members of the public may address the Committee on any matter related to the jurisdiction of the Committee but not on the agenda. There is a time limit of not more than three minutes for each speaker. The Committee will not take action or respond immediately to any public comments presented, but may choose to follow-up at a later time, either individually, through staff, or on a subsequent agenda.

3. CONSENT AGENDA

3-1. Approve August 21, 2021 Measure Q Oversight Committee Meeting Minutes. (Jeanette Alegar-Rocha) (Page 5)

3-2. Receive MST Board Appointments to the Measure Q Oversight Committee (Lisa Rheinheimer) (Page 9)

4. PRESENTATIONS

None

5. NEW BUSINESS

5-1. Review Measure Q Revenues and Expenses from the Annual Comprehensive Financial Report from FY 2021 and Provide a Letter to the MST Board of Directors that Measure Q Funds Were Spent on Eligible Expenses. (Lisa Rheinheimer) (Page 11)

6. STAFF AND COMMITTEE COMMENTS AND QUESTIONS

7. ADJOURN

NEXT SCHEDULED MEETING DATE: August 22, 2022

NEXT SCHEDULED AGENDA DEADLINE: August 9, 2022

**Dates, times, and meeting information is subject to change.*

Please contact MST for accurate meeting dates, times, and meeting information or check online at <http://mst.org/about-mst/board-of-directors/board-meetings/>

Measure Q Oversight Committee Meeting
ZOOM Meeting
Minutes
August 19, 2021
11:00 a.m. (Pacific)

Present:	Sid Williams (Chair) Juan Pablo Lopez (Vice Chair) Fernando Munoz Kevin Dayton Bobby Merritt Steve Macias	Seaside-Marina-Monterey-Urbanized Salinas Urbanized Area County of Monterey Tax Payers Association Mobility Advisory Committee Mobility Advisory Committee
Absent:	Sharlene Hughes	Non-Urbanized Area
Staff:	Carl Sedoryk Lisa Rheinheimer Norman Tuitavuki Jeanette Alegar-Rocha Andrea Williams Cristy Sugabo Kevin Allshouse	General Manager/CEO Assistant General Manager Chief Operating Officer Deputy Secretary General Accounting/Budget Manager Mobility Manager Mobility Coordinator
Counsel:	Michael C. Laredo	De Lay & Laredo

1. Call to Order

Chair Sid Williams called the meeting to order at 11:00 a.m. Roll call was taken with 5 members present: Williams, Lopez, Dayton, Merritt, Macias and 2 absent: Hughes and Munoz. A quorum of the Committee was established.

2. Public Comment on Matters Not on the Agenda

Members of the public may address the Committee on any matter related to the jurisdiction of the Committee but not on the agenda. There is a time limit of not more than three minutes for each speaker. The Committee will not take action or respond immediately to any public comments presented, but may choose to follow-up at a later time, either individually, through staff, or on a subsequent agenda.

Public Comment - None

3. Consent Agenda

- 3-1. Approve Measure Q Committee Meeting Minutes of March 22, 2021.
(Jeanette Alegar-Rocha)

Kevin Dayton made the motion to approve item 3-1 which was seconded by Bobby Merritt. A roll call vote was taken. Five members voted in favor: Williams, Lopez, Dayton, Merritt, and Macias. Two members were absent: Hughes and Munoz. The motion passed.

4. PRESENTATIONS

None

5. NEW BUSINESS

- 5-1. Review Measure Q Funded Expenditures Planned as Part of MST's FY 2022 Budget as Adopted by MST Board of Directors.
(Lisa Rheinheimer)

The Oversight Committee received and reviewed the Measure Q funded expenditures planned as part of MST's FY 2022 Budget as adopted by the MST Board of Directors.

Kevin Dayton and the Committee requested it be noted in the minutes that the \$55K budgeted under "Consulting" as a Measure Q expense for FY 2022 will be to convert Taxi Vouchers from paper to an electronic system. The cost of the consulting work will be a benefit to MST by offsetting the cost of a manual and time-consuming process. The project will also benefit Measure Q eligible populations including seniors, veterans and persons with disabilities.

Kevin Dayton and the Committee asked if any of the new MST grant subsidized Innovative Clean Transit (ICT) compliant vehicle purchases will include school buses. Staff responded that school buses are not included.

Fernando Munoz joined at 11:20 a.m.

6. STAFF AND COMMITTEE COMMENTS AND QUESTIONS

Chair Williams opened the discussion for further staff and committee comments:

- Lopez – No Additional Comments or Questions**
- Dayton – No Additional Comments or Questions**
- Munoz – Committee Member Munoz had questions about the MST SURF! project. MST staff will arrange a meeting with Committee Member Munoz to brief him on the project.**

- Merritt – No Additional Comments or Questions
- Macias – No Additional Comments or Questions
- Williams – Announced the Annual Stand Down

7. ADJOURN

There being no further business, Chair Williams adjourned the meeting at 11:37 a.m.

Prepared by:  Reviewed by: 
Jeanette Alegar-Rocha Carl Sedoryk

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To: Measure Q Oversight Committee
From: Lisa Rheinheimer, Assistant General Manager
Subject: Measure Q Oversight Committee Appointments

RECOMMENDATION:

Receive MST Board appointments to the Measure Q Oversight Committee.

FISCAL IMPACT:

None.

POLICY IMPLICATIONS:

Ordinance 2015-01 requires the MST Board to approve all nominations to the Measure Q Oversight Committee.

DISCUSSION:

According to Ordinance 2015-01 and MST Resolution 2015-31, the membership of the committee shall consist, at a minimum, of a representative of each of the following:

- The Salinas urbanized area, to include a representative from the City of Salinas;
- The Seaside-Marina-Monterey urbanized area, to include a representative from among the cities of Carmel-by-the-Sea, Monterey, Pacific Grove, Seaside, Del Rey Oaks, Sand City, and Marina;
- The Non-Urbanized Areas, to include a representative from among the cities of Gonzales, Greenfield, Soledad, and King City;
- The County of Monterey, to include a representative from an unincorporated area of Monterey County;
- A bona fide non-profit organization that represents the interest of taxpayers in the county; and
- The District's existing Mobility Advisory Committee, to include two members of the Mobility Advisory Committee.

Additionally, the Bylaws of the Committee call for a staggering of member terms. The Bylaws specifically state that “The MST Board of Directors shall set a term of service at three (3) years. Terms shall be staggered so that, insofar as possible, one-third of appointments shall expire each year. Members shall be eligible for reappointment.”

At their meeting of March 14, 2022, the MST Board approved the following Measure Q Oversight Committee members with associated terms of office:

	REPRESENTATIVE	NAME	TERM EXPIRATION	NEW TERM
1.	Salinas Urbanized Area	Juan Pablo Lopez	3/26/2022	Reappointment to 3/26/2025
2.	Seaside-Marina-Monterey Urbanized Area	Sid Williams, Chair	3/26/2024	
3.	Non-urbanized South County Cities	Sharlene Hughes	3/26/2022	Reappointment to 3/26/2025
4.	County of Monterey Unincorporated	Christine Winge	Appointed 3/14/2022	Appointment to 3/26/2025
5.	Taxpayer’s Association	Kevin Dayton	3/26/2024	
6.	Mobility Advisory Committee	Bobby Merritt, Vice-Chair	3/26/2023	
7.	Mobility Advisory Committee	Steven Macias	3/26/2023	

PREPARED BY:  REVIEWED BY: 
 Lisa Rheinheimer Carl G. Sedoryk

To: Measure Q Oversight Committee
From: Lisa Rheinheimer, Assistant General Manager
Subject: Measure Q Financial Audit

RECOMMENDATION:

Review Measure Q revenues and expenses from the Annual Comprehensive Financial Report from FY 2021 and provide a letter to the MST Board of Directors that Measure Q funds were spent on eligible expenses.

FISCAL IMPACT:

MST prepares the required Annual Comprehensive Financial Report each year with assistance from an outside auditor. These services have been provided by EideBailly LLP a cost of \$37,120 annually. This amount is included in the FY 2022 adopted MST Budget.

POLICY IMPLICATIONS:

The Financial Report is prepared each year in association with the District's audit process, posted on the MST website, and submitted to the state of California as well as to the Government Finance Officers Association of the United States and Canada for review and evaluation. The Report is also submitted to the Federal Audit Clearinghouse.

The Measure Q Oversight Committee Bylaws note that it is the responsibility of this Committee to review and report to the MST Board of Directors on the revenue and expenditure of funds from the tax.

DISCUSSION:

To provide transparency for the general public and local, state and federal stakeholders, MST each year prepares and posts on its website a Financial Report, which can be downloaded and printed directly from the site. A primary component of this document is the annual audit, which is conducted by an outside accounting firm to attest to the state of the District's finances. In recognition of excellence in financial reporting, MST received a certificate of achievement from the Government Finance Officers Association of the United States and Canada for last year's FY 2020 Financial Report.

MST has submitted its FY 2021 Financial Report to this organization for evaluation and consideration. The auditor's management letter (Attachment 1) as well

as a summary page detailing MST's FY 2021 Schedule of Revenues, Expenses, and Changes in Net Position by Program (Attachment 2), are included for the Committee's review. The complete report – as well as MST's Financial Reports dating back to FY2005 – can be viewed and downloaded through MST's website at <http://mst.org/about-mst/financials/> and can also be provided in hard copy to any member of the Committee upon request.

Measure Q sales tax revenues generated \$10,799,965 in FY 2021. This amount is a 13.2% increase from the \$9,542,722 generated in FY 2020. With these revenues, MST was able to deliver on the promise of delivering transportation and mobility options for seniors, persons with disabilities and veterans with the following Measure Q programs:

MST RIDES ADA Paratransit – complementary paratransit service for those eligible including persons with disabilities, seniors, and veterans

Taxi Vouchers – for seniors, persons with disabilities, and veterans

Special Medical Trips – for trips which access medical services in San Francisco, Palo Alto, and Santa Clara

TRIPS – travel reimbursement for seniors, persons with disabilities, and veterans who rely on neighbors and family for rides

Travel Training – for anyone who wants to learn to travel using public transportation

Navigators – volunteers who help other riders by answering questions about MST services

Senior and Veteran Shuttles, Fixed-Route – supports specific routes which serve seniors, veterans, and persons with disabilities as well as partial support for the regular fixed-route lines

MST Mobility Department – operations of the Mobility Services Center and MST staff support for travel training, eligibility testing, promotional events and outreach, and the above programs

The ongoing support of the Measure Q sales tax is crucial for supporting the populations who need mobility options within Monterey County and beyond.

Staff recommends that the Committee review Measure Q revenues and expenses from the FY 2021 Annual Comprehensive Financial Report (CAFR) and provide an opinion to the MST Board of Directors that Measure Q funds were spent on eligible expenses.

ATTACHMENT(S):

1. December 29, 2021, letter from MST auditors EideBailly
2. Page 42 of the FY 2021 Financial Report
3. Draft Letter to the MST Board of Directors

PREPARED BY:  REVIEWED BY: 
Lisa Rheinheimer Carl G. Sedoryk



December 29, 2021

To the Governing Board of
Monterey-Salinas Transit
Monterey, California

We have audited the financial statements of Monterey-Salinas Transit (District) as of and for the year ended June 30, 2021, and have issued our report thereon dated December 29, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated August 2, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District major federal program compliance, is to express an opinion on the compliance for each of the District major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated the District. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated the District.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are related to the District Pension and insurance liabilities.

Management's estimate of these is based on actuarial estimated performed by management specialists. We evaluated the key factors and assumptions used to develop these actuarial estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the Discount rate used in estimated pension liabilities.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit. Representations Requested from Management

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 29, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Menlo Park, California

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**SCHEDULE OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2021**

	FIXED-ROUTE BUS SERVICE	RIDES	SALES TAX	TOTAL
REVENUES:				
Fares	\$ 1,747,045	\$ 141,708	\$ -	\$ 1,888,753
Operating assistance:				
Sales tax revenue	-	3,946,425	6,853,540	10,799,965
Federal grants	24,146,227	89,930	-	24,236,157
Local and state grants	22,678,001	-	-	22,678,001
Interest income	47,398	-	-	47,398
Other	98,647	-	-	98,647
Total	48,717,318	4,178,063	6,853,540	59,748,921
EXPENSES:				
Salaries and benefits	24,378,611	185,818	435,503	24,999,932
Professional and technical services	2,863,150	91,777	5,756	2,960,683
Materials and supplies	2,990,079	422,385	91,881	3,504,345
Utilities	576,843	1,438	2,320	580,601
Insurance	1,213,640	-	-	1,213,640
Taxes	110,498	-	-	110,498
Purchased transportation	3,025,703	3,362,536	1,372,755	7,760,994
Sales tax state admin fees	-	113,280	205,890	319,170
Interest expense	159,442	-	-	159,442
Other	508,211	829	131,235	640,275
Inter-program transfers	(4,577,122)	-	4,577,122	-
Total	31,249,055	4,178,063	6,822,462	42,249,580
EXCESS (DEFICIENCY) OF REVENUE BEFORE CAPITAL AND FINANCING ITEMS OVER EXPENDITURES				
	17,468,263	-	31,078	17,499,341
INCOME (EXPENSE) FROM CAPITAL AND RELATED FINANCING:				
Gain (Loss) on disposal of assets	10,077	-	-	10,077
Capital contributions	8,797,293	-	-	8,797,293
Depreciation	(7,642,602)	(259,296)	-	(7,901,898)
Total	1,164,768	(259,296)	-	905,472
CHANGE IN NET POSITION	18,633,031	(259,296)	31,078	18,404,813
NET POSITION, BEGINNING OF YEAR	72,629,798	(581,831)	(6,666,545)	65,381,422
NET POSITION, END OF YEAR	\$ 91,262,829	\$ (841,127)	\$ (6,635,467)	\$ 83,786,235

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March 28, 2022

Chair Dan Albert
MST Board of Directors
19 Upper Ragsdale Dr., Ste. 200
Monterey, CA 93940

RE: Measure Q Oversight Committee Review of Measure Q Expenditures in FY 2021

Dear Chair Albert:

As Chair of the Measure Q Oversight Committee, I am writing to inform the MST Board of Directors that at its meeting of March 28th, the Committee unanimously voted to authorize me to submit this letter.

The Committee reviewed the Annual Comprehensive Financial Report for FY 2021 which included Measure Q eligible expenses. Without concerns raised, the Committee found that Measure Q funds were spent on eligible expenses as intended by the voters of Monterey County and in accordance with the adopted Expenditure Plan.

Respectfully submitted,

Sid Williams
Chair
Measure Q Oversight Committee

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