

MEETING AGENDA

- 1. Welcome**
- 2. Approval of Minutes for April 13, 2021**
- 3. Presentation Items**
 - A. Quarterly M2 Revenue and Expenditure Report as of March 31, 2021
Sean Murdock, Director, Finance and Administration
 - Quarterly M2 Revenue and Expenditure Report as of March 31, 2021
- 4. Action Items**
 - A. Jurisdictions Approved for Fiscal Year 2020-21 Measure M2 Agreed-Upon Procedures - Revised
Janet Sutter, Executive Director
 - Measure M Jurisdictions - Approved Selection for FY 2020-21 - Revised
- 5. Public Comments***
- 6. Adjournment**

The next meeting is scheduled for October 12, 2021

*Public Comments: At this time, members of the public may address the Taxpayer Oversight Committee (TOC) regarding any items within the subject matter jurisdiction of the TOC, provided that no action may be taken on off-agenda items unless authorized by law. Comments shall be limited to three (3) minutes per person, unless different time limits are set by the Chairman, subject to the approval of the TOC.

Any person with a disability who requires a modification or accommodation in order to participate in this meeting should contact the OCTA Clerk of the Board, telephone (714) 560-5676, no less than two business days prior to this meeting to enable OCTA to make reasonable arrangements to assure accessibility to this meeting.

**Measure M Taxpayer Oversight Committee
Audit Subcommittee
Orange County Transportation Authority
550 S. Main Street, Orange CA
Teleconference
April 13, 2021 @ 4:00 p.m.**

MEETING MINUTES

Committee Members Present:

Frank Davies, County of Orange Auditor-Controller
Mark Kizzar, Second District Representative
Tuan Nguyen, Third District Representative
Larry Lang, Fourth District Representative

Committee Members Absent:

Michael Pascual, Fourth District Representative

Orange County Transportation Authority Staff Present:

Christina Byrne, Department Manager, Public Outreach
Francesca Ching, Section Manager, M2 Program Management Office
Jared Hill, Associate Community Relations Specialist, Public Outreach
Andrew Oftelie, Chief Financial Officer, Finance and Administration
Alice Rogan, Director, External Affairs
Janet Sutter, Executive Director, Internal Audit

Recorder:

Teri Lepe, Executive Assistant, Internal Audit

Guests:

Jennifer Andersen, Partner, Eide Bailly LLP
Jennifer Richards, Agreed-Upon Procedures Engagement Partner, Crowe LLP
Joseph Widjaja, Audit Manager, Crowe LLP

1. Welcome

Mr. Frank Davies called the Orange County Transportation Authority (OCTA) Taxpayer Oversight Committee (TOC) Audit Subcommittee (AS) meeting to order at 4:03 p.m.

Mr. Davies stated for the record that Governor Gavin Newsom's executive order authorizes local legislative bodies to hold public meetings via teleconferencing and make public meetings accessible telephonically or electronically to all members of the public to promote social distancing due to the novel coronavirus (COVID-19). Mr. Davies further stated this meeting is accessible to the public through OCTA's website.

Ms. Alice Rogan, Director, External Affairs, conducted an attendance roll call and announced there was a quorum of the TOC AS.

2. Approval of the Minutes for February 9, 2021

A motion was made by Mr. Larry Lang, seconded by Mr. Mark Kizzar, and following a roll call vote, declared passed 4-0, to approve the TOC AS meeting minutes of February 9, 2021.

3. Action Items

A. Review of OCLTA Measure M2 Maintenance of Effort Agreed-Upon Procedures Report, City of Santa Ana, Year Ended June 30, 2020 – Eide Bailly, LLP

Ms. Jessica Andersen, Partner, Eide Bailly, LLP (Eide Bailly), presented the results of the OCLTA Measure M2 (M2) Maintenance of Effort (MOE) Agreed-Upon Procedures (AUP) Report for the City of Santa Ana (City), for the year ended June 30, 2020. Ms. Andersen stated the procedures performed were specified by the Orange County Local Transportation Authority (OCLTA) and were consistent with the AUP that were performed last year, with the exception that the MOE requirement was eliminated for fiscal year 2019-20, due to the pandemic. Approximately 50 percent of expenditures were tested; Eide Bailly questioned some costs, specifically graffiti, as supporting documentation was not sufficient to conclude whether those costs were allowable or that the percentage was appropriate. The City provided a response which is included within the text of the report.

A motion was made by Mr. Lang, seconded by Mr. Tuan Nguyen, and following a roll call vote, declared passed 4-0, to receive and file the OCLTA Measure M2 Maintenance of Effort Agreed-Upon Procedures Report, City of Santa Ana, Year Ended June 30, 2020, prepared by Eide Bailly, LLP.

B. Review of OCLTA Measure M2 Agreed-Upon Procedures Reports – Crowe LLP

Jennifer Richards, AUP Engagement Partner, Crowe LLP, along with Joseph Widjaja, Audit Manager, summarized the results of the OCLTA M2 AUP Reports. AUP were performed on the M2 Local Fair Share (LFS) funds for seven cities, Senior Mobility Program (SMP) funds for six cities, and Senior Non-Emergency Medical Transportation (SNEMT) funds for the County of Orange. There were some findings that are included for each city that are summarized within the report; there were no comments related to the SNEMT. Overall, there were no findings that would have an impact on eligibility for any of the cities. Additionally, similar to the OCLTA M2 MOE AUP Report for the City of Santa Ana, there was no MOE requirement for LFS this year; however, AUP over MOE were performed nonetheless, so that cities would have the opportunity to understand if there were issues that could affect their MOE in the future. Discussion ensued regarding

cities' continued errors, and the long-term impact and cost of M2 administrative funds to correct those errors.

A motion was made by Mr. Lang, seconded by Mr. Kizzar, and following a roll call vote, declared passed 4-0, to receive and file the Measure M2 Agreed-Upon Procedures Reports prepared by Crowe LLP, and to find OCTA in compliance with the M2 ordinance.

C. Proposed Changes to Agreed-Upon Procedures and Selection of Jurisdictions

Ms. Janet Sutter, Executive Director, Internal Audit, explained proposed changes to the fiscal year (FY) 2020-21 AUP for LFS is a result of changes made to the M2 ordinance as to MOE for the cities, which were reviewed with the Finance and Administration Committee and approved by OCTA's Board of Directors. Additionally, the requirement that cities select contractors for their SMP through a competitive process, which was relaxed for FY 2019-20, will be reinstated in the AUP for FY 2020-21.

Ms. Sutter then presented the suggested selection of jurisdictions for the FY 2020-21 M2 AUP for LFS and SMP.

A motion was made by Mr. Lang, seconded by Mr. Nguyen, and following a roll call vote, declared passed 4-0, to accept the proposed changes to AUP for FY 2020-21, and the suggested selection of the cities of Aliso Viejo, Fountain Valley, Fullerton, Irvine, Laguna Niguel, Laguna Woods, Newport Beach, Orange, Rancho Santa Margarita, Seal Beach, Westminster, and Yorba Linda for the FY 2020-21 M2 AUP.

D. Annual Adoption of Audit Charter

Ms. Sutter reviewed the Audit Charter with AS members for annual reaffirmation.

A motion was made by Mr. Kizzar, seconded by Mr. Lang, and following a roll call vote, declared passed 4-0, to adopt the Audit Charter for 2021.

4. Presentation Item

A. M2 Ordinance Compliance Matrix

Ms. Francesca Ching, Section Manager, M2 Program Management Office, informed AS members that the M2 Ordinance Compliance Matrix is updated annually to verify that OCTA is in compliance with M2 requirements. Staff has completed updates to the tracking matrix for calendar year 2020, and have been provided to the AS in the agenda packet.

5. Public Comments

Ms. Rogan informed the TOC AS that no public comments had been submitted before the deadline.

6. Adjournment

The Measure M TOC AS meeting adjourned at 4:39 p.m. The next regularly scheduled meeting will be at **4 p.m. on Tuesday, June 9, 2021**, in Conference Room 08 of the 550 Building, OCTA Headquarters.

Measure M2
Schedule of Revenues, Expenditures and Changes in Fund Balance
as of March 31, 2021
(Unaudited)

(\$ in thousands)	Quarter Ended Mar 31, 2021	Year to Date Mar 31, 2021 (A)	Period from Inception to Mar 31, 2021 (B)
Revenues:			
Sales taxes	\$ 83,597	\$ 235,772	\$ 2,967,465
Other agencies' share of Measure M2 costs:			
Project related	3,471	27,202	755,043
Non-project related	-	-	454
Interest:			
Operating:			
Project related	941	2,674	4,834
Non-project related	2,948	11,059	95,579
Bond proceeds	3,251	7,680	81,456
Debt service	1	2	1,063
Commercial paper	-	-	393
Right-of-way leases	55	232	1,376
Proceeds on sale of assets held for resale	-	-	12,201
Donated assets held for resale			
Project related	-	-	2,071
Miscellaneous:			
Project related	-	-	311
Non-project related	-	-	100
Total revenues	<u>94,264</u>	<u>284,621</u>	<u>3,922,346</u>
Expenditures:			
Supplies and services:			
Sales tax administration fees	684	2,092	31,667
Professional services:			
Project related	7,905	16,643	427,995
Non-project related	899	2,307	32,977
Administration costs:			
Project related	2,561	7,680	91,190
Non-project related:			
Salaries and Benefits	1,274	2,700	30,607
Other	1,450	4,352	52,172
Other:			
Project related	60	131	5,311
Non-project related	102	130	5,149
Payments to local agencies:			
Project related	21,457	58,191	1,097,466
Capital outlay:			
Project related	46,134	171,117	1,458,158
Non-project related	-	-	31
Debt service:			
Principal payments on long-term debt	8,065	8,065	67,095
Interest on long-term debt and commercial paper	17,888	35,776	250,005
Total expenditures	<u>108,479</u>	<u>309,184</u>	<u>3,549,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,215)</u>	<u>(24,563)</u>	<u>372,523</u>
Other financing sources (uses):			
Transfers out:			
Project related	(17,375)	(78,048)	(306,353)
Transfers in:			
Project related	1,407	3,327	176,971
Bond proceeds	-	-	804,625
Payment to refunded bond escrow agent	-	-	(45,062)
Total other financing sources (uses)	(15,968)	(74,721)	630,181
Excess (deficiency) of revenues over (under) expenditures and other sources (uses)	<u>\$ (30,183)</u>	<u>\$ (99,284)</u>	<u>\$ 1,002,704</u>

Measure M2
Schedule of Calculations of Net Revenues and Net Bond Revenues (Debt Service)
as of March 31, 2021
(Unaudited)

<i>(\$ in thousands)</i>	Quarter Ended Mar 31, 2021 (actual)	Year to Date Mar 31, 2021 (actual)	Period from Inception through Mar 31, 2021 (actual)	Period from April 1, 2021 through March 31, 2041 (forecast)	Total
	(C.1)	(D.1)	(E.1)	(F.1)	
Revenues:					
Sales taxes	\$ 83,597	\$ 235,772	\$ 2,967,465	\$ 8,649,744	\$ 11,617,209
Operating interest	2,948	11,059	95,579	179,202	274,781
Subtotal	<u>86,545</u>	<u>246,831</u>	<u>3,063,044</u>	<u>8,828,946</u>	<u>11,891,990</u>
Other agencies share of M2 costs	-	-	454	-	454
Miscellaneous	-	-	100	-	100
Total revenues	<u>86,545</u>	<u>246,831</u>	<u>3,063,598</u>	<u>8,828,946</u>	<u>11,892,544</u>
Administrative expenditures:					
Sales tax administration fees	684	2,092	31,667	92,133	123,800
Professional services	899	2,307	29,202	84,891	114,093
Administration costs:					
Salaries and Benefits	1,274	2,700	30,607	87,902	118,509
Other	1,450	4,352	52,172	152,133	204,305
Other	102	130	2,129	6,080	8,209
Capital outlay	-	-	31	-	31
Environmental cleanup	217	483	45,004	172,967	217,971
Total expenditures	<u>4,626</u>	<u>12,064</u>	<u>190,812</u>	<u>596,106</u>	<u>786,918</u>
Net revenues	<u>\$ 81,919</u>	<u>\$ 234,767</u>	<u>\$ 2,872,786</u>	<u>\$ 8,232,840</u>	<u>\$ 11,105,626</u>
Bond revenues:					
Proceeds from issuance of bonds	\$ -	\$ -	\$ 804,625	\$ 572,988	\$ 1,377,613
Interest revenue from bond proceeds	3,251	7,680	81,456	88,163	169,619
Interest revenue from debt service funds	1	2	1,063	5,255	6,318
Interest revenue from commercial paper	-	-	393	-	393
Total bond revenues	<u>3,252</u>	<u>7,682</u>	<u>887,537</u>	<u>666,406</u>	<u>1,553,943</u>
Financing expenditures and uses:					
Professional services	-	-	3,775	2,005	5,780
Payment to refunded bond escrow	-	-	45,062	-	45,062
Bond debt principal	8,065	8,065	67,095	1,241,525	1,308,620
Bond debt and other interest expense	17,888	35,776	250,005	631,558	881,563
Other	-	-	3,020	-	3,020
Total financing expenditures and uses	<u>25,953</u>	<u>43,841</u>	<u>368,957</u>	<u>1,875,088</u>	<u>2,244,045</u>
Net bond revenues (debt service)	<u>\$ (22,701)</u>	<u>\$ (36,159)</u>	<u>\$ 518,580</u>	<u>\$ (1,208,682)</u>	<u>\$ (690,102)</u>

Measure M2
Schedule of Revenues and Expenditures Summary
as of March 31, 2021
(Unaudited)

Project	Description	Net Revenues through Mar 31, 2021	Total Net Revenues	Expenditures through Mar 31, 2021	Reimbursements through Mar 31, 2021	Net M2 Cost
(G)	(H)	(I)	(J)	(K)	(L)	
<i>(\$ in thousands)</i>						
Freeways (43% of Net Revenues)						
A	I-5 Santa Ana Freeway Interchange Improvements	\$ 113,231	\$ 437,730	\$ 10,836	\$ 7,424	\$ 3,412
B	I-5 Santa Ana/SR-55 to El Toro	72,323	279,588	10,598	7,952	2,646
C	I-5 San Diego/South of El Toro	151,055	583,950	202,934	48,484	154,450
D	I-5 Santa Ana/San Diego Interchange Upgrades	62,159	240,286	2,531	527	2,004
E	SR-22 Garden Grove Freeway Access Improvements	28,910	111,761	5	-	5
F	SR-55 Costa Mesa Freeway Improvements	88,176	340,870	42,063	22,096	19,967
G	SR-57 Orange Freeway Improvements	62,325	240,938	51,420	12,429	38,991
H	SR-91 Improvements from I-5 to SR-57	33,728	130,388	34,961	824	34,137
I	SR-91 Improvements from SR-57 to SR-55	100,342	387,903	27,142	26,133	1,009
J	SR-91 Improvements from SR-55 to County Line	84,851	328,018	7,465	6,048	1,417
K	I-405 Improvements between I-605 to SR-55	258,456	999,141	874,010	129,281	744,729
L	I-405 Improvements between SR-55 to I-5	77,021	297,749	9,199	6,954	2,245
M	I-605 Freeway Access Improvements	4,818	18,627	2,349	24	2,325
N	All Freeway Service Patrol	36,138	139,701	6,052	-	6,052
	Freeway Mitigation	61,765	238,771	56,192	5,669	50,523
	Subtotal Projects	1,235,298	4,775,421	1,337,757	273,845	1,063,912
	Net (Bond Revenue)/Debt Service	-	-	63,651	-	63,651
	Total Freeways	\$ 1,235,298	\$ 4,775,421	\$ 1,401,408	\$ 273,845	\$ 1,127,563
	%					44.0%
Street and Roads Projects (32% of Net Revenues)						
O	Regional Capacity Program	\$ 287,283	\$ 1,110,576	\$ 784,143	\$ 506,783	\$ 277,360
P	Regional Traffic Signal Synchronization Program	114,908	444,211	77,791	8,524	69,267
Q	Local Fair Share Program	517,101	1,999,013	497,863	77	497,786
	Subtotal Projects	919,292	3,553,800	1,359,797	515,384	844,413
	Net (Bond Revenue)/Debt Service	-	-	70,698	-	70,698
	Total Street and Roads Projects	\$ 919,292	\$ 3,553,800	\$ 1,430,495	\$ 515,384	\$ 915,111
	%					35.7%

Measure M2
Schedule of Revenues and Expenditures Summary
as of March 31, 2021
(Unaudited)

Project	Description	Net Revenues through Mar 31, 2021	Total Net Revenues	Expenditures through Mar 31, 2021	Reimbursements through Mar 31, 2021	Net M2 Cost
(G)	(H)	(I)	(J)	(K)	(L)	
<i>(\$ in thousands)</i>						
Transit Projects (25% of Net Revenues)						
R	High Frequency Metrolink Service	\$ 273,929	\$ 1,107,621	\$ 318,387	\$ 98,761	\$ 219,626
S	Transit Extensions to Metrolink	253,600	980,369	122,546	2,133	120,413
T	Metrolink Gateways	33,039	56,763	98,220	60,956	37,264
U	Expand Mobility Choices for Seniors and Persons with Disabilities	93,847	385,089	90,246	88	90,158
V	Community Based Transit/Circulators	57,441	222,054	13,394	1,322	12,072
W	Safe Transit Stops	6,340	24,509	1,122	26	1,096
	Subtotal Projects	718,196	2,776,405	643,915	163,286	480,629
	Net (Bond Revenue)/Debt Service	-	-	39,538	-	39,538
	Total Transit Projects	\$ 718,196	\$ 2,776,405	\$ 683,453	\$ 163,286	\$ 520,167
	%					20.3%
	Measure M2 Program	\$ 2,872,786	\$ 11,105,626	\$ 3,515,356	\$ 952,515	\$ 2,562,841

Project	Description	Revenues through Mar 31, 2021	Total Revenues	Expenditures through Mar 31, 2021	Reimbursements through Mar 31, 2021	Net M2 Cost
(G)	(H.1)	(I.1)	(J)	(K)	(L)	
<i>(\$ in thousands)</i>						
Environmental Cleanup (2% of Revenues)						
X	Clean Up Highway and Street Runoff that Pollutes Beaches	\$ 61,261	\$ 237,840	\$ 45,004	\$ 292	\$ 44,712
	Net (Bond Revenue)/Debt Service	-	-	-	-	-
	Total Environmental Cleanup	\$ 61,261	\$ 237,840	\$ 45,004	\$ 292	\$ 44,712
	%					1.5%

Taxpayer Safeguards and Audits						
	Collect Sales Taxes (1.5% of Sales Taxes)	\$ 44,512	\$ 174,258	\$ 31,667	\$ -	\$ 31,667
	%					1.1%
	Oversight and Annual Audits (1% of Revenues)	\$ 30,630	\$ 118,920	\$ 30,607	\$ -	\$ 30,607
	%					1.0%

Measure M Jurisdictions - Approved Selection for FY 2020-21 - Revised

Agency	Local Fair Share						SMP & SNEMT					
	Last Audit	No. of Findings Last Audit	Payments FY 6/30/20	Payments FY 6/30/21 as of 3/31/21	Payments Since Inception as of 3/31/21	% of Total	Last Audit	No. of Findings Last Audit	Payments FY 6/30/20	Payments FY 6/30/21 as of 3/31/21	Payments Since Inception as of 3/31/21	% of Total
Aliso Viejo	2018	1	729,735.14	481,771.77	6,207,542.50	1.26%	n/a	0	27,279.55	-	178,224.85	0.34%
Anaheim	2019	1	3,978,216.38	4,192,592.10	51,551,051.14	10.44%	2015	1	295,460.56	197,109.07	2,531,676.02	4.77%
Brea	2020	1	1,033,183.63	692,890.75	8,921,497.08	1.81%	2020	2	46,379.14	30,940.69	397,407.15	0.75%
Buena Park	2018	2	1,562,510.71	1,031,624.56	13,856,187.80	2.81%	2017	1	79,387.25	52,961.22	680,238.22	1.28%
Costa Mesa	2020	1	2,688,605.37	1,782,799.12	22,742,271.67	4.61%	2020	0	95,203.10	63,512.36	815,757.54	1.54%
Cypress	2017	1	927,321.60	624,095.64	8,200,999.08	1.66%	2020	0	56,558.18	37,731.37	481,873.95	0.91%
Dana Point	2019	1	620,107.26	408,184.17	5,190,382.32	1.05%	2019	2	53,988.85	-	352,721.97	0.66%
a Fountain Valley	2016	2	1,111,123.91	734,667.63	9,653,135.38	1.95%	2019	0	87,101.82	58,107.79	577,233.69	1.09%
a Fullerton	2016	2	2,338,257.86	1,561,683.26	20,248,320.11	4.10%	2016	5	142,414.66	95,008.37	1,213,383.66	2.29%
Garden Grove	2019	0	2,668,334.71	1,790,030.96	23,157,867.01	4.69%	2015	0	170,513.50	113,753.81	1,461,060.32	2.75%
Huntington Beach	2019	2	3,553,327.39	2,331,177.12	30,288,404.14	6.13%	2015	0	252,371.78	168,363.50	2,162,462.49	4.07%
Irvine	2017	2	5,173,099.18	3,469,344.89	42,419,597.51	8.59%	2013	1	183,832.12	122,638.98	1,575,183.13	2.97%
Laguna Beach	2017	2	458,424.09	297,250.69	3,964,543.62	0.80%	n/a	0	-	27,473.19	27,473.19	0.05%
Laguna Hills	2020	4	610,262.45	400,739.28	5,297,278.34	1.07%	2020	3	38,435.19	25,641.07	329,338.04	0.62%
a Laguna Niguel	2016	1	1,188,268.99	784,705.88	10,353,696.06	2.10%	2017	4	80,881.65	53,958.18	693,035.97	1.31%
a Laguna Woods	2016	2	225,161.72	149,073.38	1,978,627.62	0.40%	2017	0	93,990.52	62,703.42	805,368.73	1.52%
La Habra	2019	2	951,077.32	637,092.88	8,202,926.91	1.66%	2019	2	59,802.61	39,895.81	512,424.95	0.97%
Lake Forest	2020	0	1,466,335.30	966,393.66	12,357,747.59	2.50%	2018	0	73,239.21	48,859.70	627,553.13	1.18%
La Palma	2020	1	270,770.06	169,251.79	2,527,316.26	0.51%	n/a					
Los Alamitos	2017	1	235,049.94	151,417.95	2,017,434.54	0.41%	n/a					
Mission Viejo	2019	2	1,669,498.23	1,094,771.39	14,529,944.90	2.94%	2016	3	126,808.56	84,597.15	940,616.08	1.77%
a Newport Beach	2016	0	1,999,136.71	1,318,838.02	17,133,394.72	3.47%	2016	1	144,315.45	96,276.42	1,236,571.87	2.33%
Orange	2018	2	2,978,038.84	2,017,714.38	25,702,421.30	5.21%	2014	3	137,072.80	91,444.68	1,174,515.41	2.21%
Placentia	2020	3	612,626.84	563,605.11	7,155,415.49	1.45%	2020	1	59,016.09	-	475,860.84	0.90%
Rancho Santa Margarita	2017	0	757,500.91	502,965.23	6,588,712.07	1.33%	n/a	0	29,075.46	19,396.97	249,133.58	0.47%
San Clemente	2019	1	1,031,792.79	685,731.64	8,771,997.44	1.78%	2019	0	78,974.33	52,685.74	676,701.68	1.27%
San Juan Capistrano	2017	2	690,950.09	454,730.06	5,904,773.36	1.20%	2017	3	50,390.46	33,616.73	354,678.38	0.67%
Santa Ana	2020*	1	4,979,662.65	3,317,073.56	43,269,931.73	8.76%	2015	2	210,233.36	140,251.91	1,801,394.38	3.39%
Seal Beach	2019	2	430,790.67	284,365.55	3,878,020.36	0.79%	2014	2	73,193.32	48,829.09	627,166.76	1.18%
Stanton	2018	1	517,889.22	352,967.02	4,641,955.04	0.94%	2020	0	35,164.52	23,459.13	299,604.01	0.56%
Tustin	2020	2	1,636,526.83	1,088,066.46	13,947,681.37	2.82%	2019	2	61,323.25	40,910.27	525,455.29	0.99%
Villa Park	2017	2	93,306.10	61,495.02	811,302.46	0.16%	n/a	0	12,053.61	8,041.25	69,833.60	0.13%
Westminster	2019	1	1,522,080.91	1,006,415.39	13,299,225.35	2.69%	2014	1	114,735.30	76,542.77	983,117.46	1.85%
a Yorba Linda	2016	2	1,094,235.49	732,730.38	9,372,490.38	1.90%	2016	2	77,860.07	51,942.39	667,152.69	1.26%
County Unincorporated	2019	0	3,518,345.23	2,510,296.48	29,647,985.16	6.00%	n/a					
County - SNEMT							2020	0	3,218,500.53	2,147,141.85	27,577,974.12	51.95%
Total			55,321,554.52	38,648,553.17	493,792,077.81	100%			6,265,556.80	4,113,794.88	53,082,193.15	100%

LFS	SMP	LFS & SMP	SNEMT
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a Recommended selection: 5+ year rotation - Local Fair Share

b Recommended Senior Mobility Program selection: Total payments over \$150,000 and never been audited.

c Recommended selection 7+ years since last audit - Senior Mobility Program

x Program suspended on May 31, 2020 due to COVID. Subsequently, Anaheim resumed the service on January 12, 2021.

* Audit of MOE only