

***CITY OF EL SEGUNDO
ANNUAL FINANCIAL REPORT OF THE
PROPOSITION A LOCAL RETURN FUND
PROPOSITION C LOCAL RETURN FUND
MEASURE R LOCAL RETURN FUND
TRANSPORTATION DEVELOPMENT ACT
ARTICLE 3 FUND
FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2018 AND 2017

AND MEASURE M LOCAL RETURN FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018***



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

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FINANCIAL SECTION



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Independent Auditor's Report

To the Honorable Members of the City Council of the
City of El Segundo, California and the
Los Angeles County Metropolitan Transportation Authority

Report on the Financial Statements

We have audited the accompanying financial statements of the Proposition A Local Return Fund (PALRF), Proposition C Local Return Fund (PCLRF), Measure R Local Return Fund (MRLRF), and Transportation Development Act Article 3 Fund (TDAA3F) (collectively, the Funds), of the City of El Segundo, California (the City) as of and for the years ended September 30, 2018 and 2017, and Measure M Local Return Fund (MMLRF) (the Fund) of the City of El Segundo, California (the City) as of and for the year ended September 30, 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the PALRF, PCLRF, MRLRF and TDAA3F of the City of El Segundo, California, as of September 30, 2018 and 2017, and MMLRF of the City of El Segundo, California, as of September 30, 2018, and the respective changes in their financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2, the financial statements present only the PALRF, PCLRF, MRLRF, MMLRF and TDAA3F of the City and do not purport to, and do not, present fairly the financial position of the City of El Segundo, California, as of September 30, 2018 and 2017, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on each of the Funds' financial statements. The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the Funds' financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Funds' financial statements or to the Funds' financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to each of the Funds' financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated December 19, 2018, on our consideration of the City's internal control over the Funds' financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over the Funds' financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over the Funds' financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over the Funds' financial reporting and compliance.

Los Angeles, California
December 19, 2018

CITY OF EL SEGUNDO
PROPOSITION A LOCAL RETURN FUND
BALANCE SHEETS
September 30

	2018	2017
ASSETS		
Cash and investments	\$ 694,011	\$ 637,955
Due from Metro	32,446	-
Total assets	\$ 726,457	\$ 637,955
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 2,297	\$ 1,931
Wages payable	3,925	3,272
Total liabilities	6,222	5,203
 Fund Balance		
Restricted	720,235	632,752
Total fund balance	720,235	632,752
Total liabilities and fund balance	\$ 726,457	\$ 637,955

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
PROPOSITION A LOCAL RETURN FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended September 30

	<u>2018</u>	<u>2017</u>
REVENUES		
Proposition A	\$ 351,698	\$ 312,254
Investment income	4,892	3,964
Project generated revenue (Note 8)	3,083	3,063
Total revenues	<u>359,673</u>	<u>319,281</u>
EXPENDITURES		
Various projects	<u>272,190</u>	<u>185,315</u>
Total expenditures	<u>272,190</u>	<u>185,315</u>
Excess of revenues over expenditures	87,483	133,966
Fund balance at beginning of year	<u>632,752</u>	<u>498,786</u>
Fund balance at end of year	<u>\$ 720,235</u>	<u>\$ 632,752</u>

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
PROPOSITION A LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES
ACTUAL AND METRO APPROVED PROJECT BUDGET
For the Fiscal Year Ended September 30, 2018
(With Comparative Actual Amount for the Fiscal Year Ended September 30, 2017)

Project Code	Project Name	2018		Variance	2017 Actual
		Metro Budget	Actual	Favorable (Unfavorable)	
110-01	Beach Shuttle	\$ 23,500	\$ 12,861	\$ 10,639	\$ 13,031
120-03	Dial-A-Ride	218,600	232,647	(14,047)	152,958
140-02	Recreation Trips	26,300	10,169	16,131	12,272
180-01	Equipment Replacement Fund	34,683	-	34,683	-
250-05	MTA Pass Buy Down	5,000	5,082	(82)	4,236
480-04	Prop A Administration	35,200	11,431	23,769	2,818
Total expenditures		\$ 343,283	\$ 272,190	\$ 71,093	\$ 185,315

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
PROPOSITION A LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
September 30, 2018

Date Acquired	Description	Balance 10/1/2017	Additions	Deletions	Balance 9/30/2018
1997	Mini Bus (Unit #6476)	\$ 22,133	\$ -	\$ -	\$ 22,133
2003	Mini Bus (Unit #6481)	-	*	-	-
2011	Mini Bus (Unit #6480)	57,273	-	-	57,273
2011	Mini Bus (Unit #6486)	57,273	-	-	57,273
2016	2016 Champion Challenger	90,920	-	-	90,920
Total \$		<u>227,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227,599</u>

*Mini Bus (Unit#6481), which was previously reported in the amount of \$63,783, was sold for \$100 in FY 2016/17. The adjustment was made to match the amount of capital assets per the Schedule of Capital Assets to the amount of capital assets per the City's records.

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
PROPOSITION C LOCAL RETURN FUND
BALANCE SHEETS
September 30

	2018	2017
ASSETS		
Cash and investments	\$ 618,154	\$ 607,906
Total assets	\$ 618,154	\$ 607,906
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ 4,723
Wages payable	1,723	1,433
Total liabilities	1,723	6,156
 Fund Balance		
Restricted	616,431	601,750
Total fund balance	616,431	601,750
Total liabilities and fund balance	\$ 618,154	\$ 607,906

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
PROPOSITION C LOCAL RETURN FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended September 30

	2018	2017
REVENUES		
Proposition C	\$ 264,852	\$ 258,944
Investment income	6,282	5,299
Total revenues	271,134	264,243
 EXPENDITURES		
Various projects	256,453	414,084
Total expenditures	256,453	414,084
 Excess (deficiency) of revenues over (under) expenditures	14,681	(149,841)
 Fund balance at beginning of year	601,750	751,591
 Fund balance at end of year	\$ 616,431	\$ 601,750

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
PROPOSITION C LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES
ACTUAL AND METRO APPROVED PROJECT BUDGET
For the Fiscal Year Ended September 30, 2018
(With Comparative Actual Amount for the Fiscal Year Ended September 30, 2017)

Project Code	Project Name	2018			2017 Actual
		Metro Budget	Actual	Variance Favorable (Unfavorable)	
110-03	Beach Cities Transit (BCT)	\$ 44,000	\$ -	\$ 44,000	\$ 31,335
110-04	Lunchtime Shuttle	68,500	57,386	11,114	32,862
180-01	Equipment Replacement Fund	6,800	-	6,800	-
440-03	Aterial Streets Rehabilitation Program	120,000	199,067	(79,067) *	349,887
440-07	Prop C Administration	11,200	-	11,200	-
	Total expenditures	\$ 250,500	\$ 256,453	\$ (5,953)	\$ 414,084

*This is a capital project.

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
PROPOSITION C LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
September 30, 2018

Date Acquired	Description	Balance 10/1/2017	Additions	Deletions	Balance 9/30/2018
2003	Mini Bus (Unit #6482)	\$ 64,417	\$ -	\$ -	\$ 64,417
	Total	\$ 64,417	\$ -	\$ -	\$ 64,417

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
MEASURE R LOCAL RETURN FUND
BALANCE SHEETS
September 30

	2018	2017
ASSETS		
Cash and investments	\$ 1,042,706	\$ 777,156
Due from Metro	20,246	-
Total assets	\$ 1,062,952	\$ 777,156
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ -	\$ -
Total liabilities	-	-
 Fund Balance		
Restricted	1,602,952	777,156
Total fund balance	1,602,952	777,156
Total liabilities and fund balance	\$ 1,602,952	\$ 777,156

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
MEASURE R LOCAL RETURN FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended September 30

	2018	2017
REVENUES		
Measure R	\$ 196,629	\$ 193,868
Investment income	5,544	5,796
Total revenues	202,173	199,664
 EXPENDITURES		
Various projects	(83,623)	221,653
Total expenditures	(83,623)	221,653
 Excess (deficiency) of revenues over (under) expenditures	285,796	(21,989)
 Fund balance at beginning of year	777,156	799,145
 Fund balance at end of year	\$ 1,062,952	\$ 777,156

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
MEASURE R LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES
ACTUAL AND METRO APPROVED PROJECT BUDGET
For the Fiscal Year Ended September 30, 2018
(With Comparative Actual Amount for the Fiscal Year Ended September 30, 2017)

Project Code	Project Name	2018		Variance	2017 Actual
		Metro Budget	Actual	Favorable (Unfavorable)	
1.05	Sidewalk Repair and Maintenance	\$ 200,000	\$ (99,323) *	\$ 299,323	\$ -
1.05	Park Place Roadway Extension	-	15,700	(15,700)	-
1.05	Imperial Highway Overlay	-	-	-	221,653
	Total expenditures	\$ <u>200,000</u>	\$ <u>(83,623)</u>	\$ <u>283,623</u>	\$ <u>221,653</u>

* The City received a credit memo for the Sidewalk Repair and Maintenance Project in FY 2017-18.

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
MEASURE R LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
September 30, 2018

<u>Date</u> <u>Acquired</u>	<u>Description</u>	<u>Balance</u> <u>10/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2018</u>
	None	\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
MEASURE M LOCAL RETURN FUND
BALANCE SHEET
September 30

		2018
ASSETS		
Cash and investments	\$	258,979
Due from Metro		22,499
Total assets	\$	281,478
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$	-
Total liabilities		-
 Fund Balance		
Restricted		281,478
Total fund balance		281,478
Total liabilities and fund balance	\$	281,478

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
MEASURE M LOCAL RETURN FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE
For the Fiscal Years Ended September 30

	2018
REVENUES	
Measure M	\$ 281,478
Total revenues	281,478
 EXPENDITURES	
Various projects	-
Total expenditures	-
 Excess of revenues over expenditures	281,478
 Fund balance at beginning of year	-
 Fund balance at end of year	\$ 281,478

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
MEASURE M LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF EXPENDITURES
ACTUAL AND METRO APPROVED PROJECT BUDGET
For the Fiscal Year Ended September 30, 2018

Project Code	Project Name	2018		Variance Favorable (Unfavorable)
		Metro Budget	Actual	
None		\$ -	\$ -	\$ -
	Total expenditures	\$ -	\$ -	\$ -

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
MEASURE M LOCAL RETURN FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
September 30, 2018

<u>Date Acquired</u>	<u>Description</u>	<u>Balance 10/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 9/30/2018</u>
None		\$ -	\$ -	\$ -	\$ -
	Total	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
(PURSUANT TO PUBLIC UTILITIES CODE SECTION 99234)
BALANCE SHEETS
September 30

	2018	2017
ASSETS		
Cash and investments	\$ 43,633	\$ 60,528
Total assets	\$ 43,633	\$ 60,528
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 1,264	\$ -
Total liabilities	1,264	-
 Fund Balance		
Restricted	42,369	60,528
Total fund balance	42,369	60,528
Total liabilities and fund balance	\$ 43,633	\$ 60,528

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Fiscal Years Ended September 30

	2018	2017
REVENUES		
Investment income	\$ 436	\$ 413
Total revenues	436	413
EXPENDITURES		
Bicycle/Pedestrian Improvements	18,595	-
Total expenditures	18,595	-
 (Deficiency) excess of revenues (under) over expenditures	 (18,159)	 413
 Fund balance at beginning of year	 60,528	 60,115
 Fund balance at end of year	 \$ 42,369	 \$ 60,528

The accompanying notes are an integral part of the financial statements.

CITY OF EL SEGUNDO
TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
SUPPLEMENTARY INFORMATION
SCHEDULE OF TRANSPORTATION DEVELOPMENT ACT
ALLOCATION FOR SPECIFIC PROJECTS
For the Fiscal Year Ended September 30, 2018

<u>Project Description</u>	<u>Program Year</u>	<u>Allocations</u>	<u>Expenditures</u>	<u>Unexpended Allocations</u>	<u>Project Status</u>
Local allocations					
Bicycle/Pedestrian Improvements	2018	\$ -	\$ 18,595	\$ (18,595)	Ongoing
Total		<u>\$ -</u>	<u>\$ 18,595</u>	<u>(18,595)</u>	
Unexpended interest accumulated to date				436	
Fund balance at beginning of year				<u>60,528</u>	
Fund balance at end of year				<u>\$ 42,369</u>	

See accompanying independent auditor's report.

CITY OF EL SEGUNDO
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Years Ended September 30, 2018 and 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The operations of the Proposition A Local Return Fund (PALRF), Proposition C Local Return Fund (PCLRF), Measure R Local Return Fund (MRLRF), Measure M Local Return Fund (MMLRF) and Transportation Development Act Article 3 Fund (TDAA3F) (collectively, the Funds) are accounted for in separate sets of self-balancing accounts that comprise their assets, liabilities, fund balance, revenues and expenditures.

PALRF and PCLRF represent 25% and 20%, respectively, of the ½ cent Proposition A and ½ cent Proposition C sales taxes which are distributed to the jurisdictions within Los Angeles County based on population and must be used exclusively for transportation related programs and projects.

MRLRF is derived from 15% of a county-wide ½ cent sales tax which is distributed to the jurisdictions within Los Angeles County based on a per capita basis and must be used exclusively for transportation purposes.

MMLRF is derived from 17% of a county-wide ½ cent sales tax which is distributed to the jurisdictions within Los Angeles County based on a per capita basis and must be used exclusively for transportation purposes.

Transportation Development Act Article 3 Fund (TDAA3F) is a Special Revenue Fund that accounts for the City’s share of the Transportation Development Act Article 3 allocations which are legally restricted for specific purposes.

Basis of Accounting and Measurement Focus

PALRF, PCLRF, MRLRF, MMLRF and TDAA3F are accounted for using the modified accrual basis of accounting whereby revenues are recognized when they become both measurable and available to finance expenditures of the current period and expenditures are generally recognized when the related fund liabilities are incurred.

Special Revenue Funds are reported on spending or “financial flow” measurement focus. This means that generally only current assets, current liabilities and deferred inflows and outflows of resources are included on their balance sheets. Statement of revenue, expenditures and changes in fund balance for Special Revenue Funds generally presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Budgets and Budgetary Accounting

The budgeted amounts presented in this report for comparison to the actual amounts are presented in accordance with accounting principles generally accepted in the United States of America.

CITY OF EL SEGUNDO
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Years Ended September 30, 2018 and 2017
(Continued)

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurement

In accordance with Government Accounting Standard Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, which became effective for the fiscal year ended June 30, 2016, the City categorizes its fair value measurement within the fair value hierarchy that is based on the valuation inputs used to measure the fair value of the investment. Level 1 inputs are quoted prices in active markets for identical investments; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Accordingly, the City reports its investment at fair value and recognizes unrealized gain (loss) on investments.

Refer to City's 2018 Comprehensive Annual Financial Report for detailed disclosures regarding the City's investments policy and fair value measurement.

Fund Balance Reporting

GASB Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes the fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds.

The PALRF, PCLRF, MRLRF, MMLRF and TDAA3F report the following fund balance classification as of September 30, 2018:

- Restricted – Amounts that are constrained for specific purpose, which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation. The uses of the funds' remaining fund balances are restricted for projects approved by Los Angeles County Metropolitan Transportation Authority (Metro).

Information regarding the fund balance reporting policy adopted by the City is described in Note 1 to the City's Comprehensive Annual Financial Report.

NOTE 2 – ANNUAL FINANCIAL STATEMENTS

The financial statements reflect only the financial position and results of operations of the PALRF, PCLRF, MRLRF, MMLRF and TDAA3F and their compliance with the Proposition A and Proposition C Local Return Program Guidelines, Measure R Local Return Program Guidelines, Measure M Local Return Program Guidelines and Transportation Development Act Article 3 and the Los Angeles County Metropolitan Transportation Authority Funding and Allocation Guidelines for Transportation Development Act Article 3 Bicycle and Pedestrian Funds.

CITY OF EL SEGUNDO
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Years Ended September 30, 2018 and 2017
(Continued)

NOTE 3 – PROPOSITION A AND PROPOSITION C LOCAL RETURN COMPLIANCE REQUIREMENTS

In accordance with Proposition A and Proposition C Local Return Program Guidelines, funds received pursuant to these guidelines may only be used for Proposition A and Proposition C Local Return approved programs. See accompanying Compliance Matrix.

NOTE 4 – MEASURE R LOCAL RETURN COMPLIANCE REQUIREMENTS

In accordance with Measure R Local Return Program Guidelines, funds received pursuant to these guidelines may only be used for Measure R Local Return approved programs. See accompanying Compliance Matrix.

NOTE 5 – MEASURE M LOCAL RETURN COMPLIANCE REQUIREMENTS

On June 23, 2016, the Metro Board of Directors approved the Los Angeles County Traffic Improvement Plan Ordinance, known as Measure M. In accordance with Measure M Local Return Program Guidelines, funds received pursuant to these guidelines may only be used for Measure M Local Return approved programs. The first revenue allocation was received in the current period. See accompanying Compliance Matrix.

NOTE 6 – TRANSPORTATION DEVELOPMENT ACT COMPLIANCE REQUIREMENTS

In accordance with Public Utilities Code Section 99234, funds received pursuant to this Code's section may only be used for activities relating to pedestrians and bicycle facilities. See accompanying Compliance Matrix.

NOTE 7 – CASH AND INVESTMENTS

The PALRF, PCLRF, MRLRF, MMLRF and TDAA3F's cash and investment balances were pooled with various other City funds for deposit and investment purposes. The share of each fund in the pooled cash and investments account was separately maintained and interest income was apportioned to the participating funds based on the relationship of their average quarterly balances to the total of the pooled cash and investments.

CITY OF EL SEGUNDO
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Years Ended September 30, 2018 and 2017
(Continued)

NOTE 8 – PROJECT GENERATED REVENUE - PALRF

	2018	2017
Bus pass sales proceeds	\$ 972	\$ 1,031
Beach shuttle passenger fares	1,761	1,542
Dial-A-Ride fares	350	490
Total payment requested	<u>\$ 3,083</u>	<u>\$ 3,063</u>

NOTE 9 – TRANSPORTATION DEVELOPMENT ACT FUND REVENUE ALLOCATION

The revenue allocation for the years ended September 30, 2018 and 2017 consisted of the following:

	2018	2017
FY 2015-16 allocation	\$ -	\$ -
FY 2016-17 allocation	-	-
Total payment requested	<u>\$ -</u>	<u>\$ -</u>

NOTE 10 – TRANSPORTATION DEVELOPMENT ACT FUNDS RESERVED

In accordance with TDA Article 3 (SB821) Guidelines, funds not spent during the fiscal year have been placed on reserve in the Local Transportation Fund (LTF) account with the County Auditor-Controller to be drawn down whenever the funds become eligible for a specific project and an approved drawdown request is received by Metro. As of September 30, 2018, and 2017, the City has funds on reserve as follows:

	2018	2017
FY 2015-16 allocation	\$ 10,780	\$ 10,780
FY 2016-17 allocation	11,277	11,277
FY 2017-18 allocation	10,854	-
Available reserve balance	<u>\$ 32,911</u>	<u>\$ 22,057</u>

NOTE 11 – SUBSEQUENT EVENTS

The City has evaluated events or transactions that occurred subsequent to September 30, 2018 through December 19, 2018, the date the accompanying financial statements were available to be issued, for potential recognition or disclosure in the financial statements and determined no subsequent matters require disclosure or adjustment to the accompanying financial statements.



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**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***

To the Honorable Members of the City Council of the
City of El Segundo, California and the
Los Angeles County Metropolitan Transit Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Proposition A Local Return Fund, Proposition C Local Return Fund, Measure R Local Return Fund, Measure M Local Return Fund, and Transportation Development Act Article 3 Fund (collectively, the Funds) of the City of El Segundo, California (the City), as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the Funds’ financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Funds’ financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Proposition A Local Return Fund, Proposition C Local Return Fund, Measure R Local Return Fund, Measure M Local Return Fund and Transportation Development Act Article 3 Fund financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Los Angeles, California
December 19, 2018

COMPLIANCE SECTION



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Independent Auditor's Report On Compliance

To the Honorable Members of the City Council of the
City of El Segundo, California and the
Los Angeles County Metropolitan Transit Authority

Report on Compliance

We have audited the compliance of the City of El Segundo, California (the City) with the Proposition A and Proposition C Local Return Guidelines, Measure R Local Return Guidelines, Measure M Local Return Guidelines, Transportation Development Act Article 3, and the Los Angeles County Metropolitan Transportation Authority's Funding and Allocation Guidelines for the Transportation Development Act Article 3 Bicycle and Pedestrian Funds (collectively, the Guidelines) for the year ended September 30, 2018.

Management's Responsibility

Management is responsible for the City's compliance with the Guidelines.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Guidelines referred to in the preceding paragraph. Those standards and the Guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on Proposition A Local Return Program, Proposition C Local Return Program, Measure R Local Return Program, Measure M Local Return Program, and Transportation Development Act Article 3 Program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the Guidelines. However, our audit does not provide a legal determination of the City's compliance with the Guidelines.

Opinion on Each Local Return Program and Transportation Development Act Article 3

In our opinion, except as noted in the Compliance Matrix and the Schedule of Findings and Recommendations, the City complied, in all material respects, with the compliance requirements of the Guideline for the year ended September 30, 2018.



Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guidelines and which are described in the accompanying Schedule of Findings and Recommendations as Finding No. 2018-001 and Finding No. 2018-002. Our opinion on each local return program and Transportation Development Act Article 3 program is not modified with respect to this matter.

The City's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Recommendations. The City's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the Guidelines referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance under the Guidelines will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Guidelines that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify a deficiency in internal control over compliance that we consider to be material weaknesses. We did identify certain deficiency in internal control over compliance described in the accompanying schedule of findings and recommendations as Finding No. 2018-001 that we consider to be a significant deficiency.

The response by the City to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Recommendations. The response by the City was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of the Guidelines. Accordingly, this report is not suitable for any other purpose.

Los Angeles, California
December 19, 2018

CITY OF EL SEGUNDO
COMPLIANCE MATRIX
Year Ended September 30, 2018

Compliance Requirement		In Compliance			Questioned Costs	If no, provide details and management response.
		Yes	No	N/A		
A. Proposition A and Proposition C Local Return Funds						
1.	Uses the State Controller's Uniform System of Accounts and Records.	X			None	
2.	Timely use of funds.	X			None	
3.	Funds expended were approved and have not been substituted for property tax.	X			None	
4.	Expenditures that exceeded 25% of approved project budget have approved amended Project Description Form (Form A).	X			None	
5.	Administrative expenses are within the 20% cap of the total annual Local Return Expenditures.	X			None	
6.	All on-going and carryover projects were reported in Form B.	X			None	
7.	Annual Project Summary Report (Form B) was submitted on time.	X			None	
8.	Annual Expenditure Report (Form C) was submitted on time.	X			None	
9.	Cash or cash equivalents are maintained.	X			None	
10.	Accounting procedures, record keeping, and documentation are adequate.	X			None	
11.	Pavement Management System (PMS) in place and being used for Street Maintenance or Improvement Projects Expenditures.	X			None	There were no Street Maintenance or Improvement Project Expenditures in FY 2017/18.
12.	Local Return Account is credited for reimbursable expenditures.	X			None	
13.	Self-Certification was completed and submitted for Intelligent Transportation Systems projects or elements.			X	None	There were no Intelligent Transportation Systems projects or elements in FY 2017/18.
14.	Assurances and Understandings form was on file.	X			None	
15.	Recreational transit form was submitted on time.	X			None	There was no recreational transit in FY 2017/18.

CITY OF EL SEGUNDO
COMPLIANCE MATRIX
Year Ended September 30, 2018
(Continued)

Compliance Requirement		In Compliance			Questioned Costs	If no, provide details and management response.
		Yes	No	N/A		
B. Measure R Local Return Fund						
1.	Funds were expended for transportation purposes.	X			None	
2.	Fund were used to augment, not supplant, existing local revenues being used for transportation purposes unless there is a funding shortfall.	X			None	
3.	Signed Assurances and Understandings was on file.	X			None	
4.	Separate Measure R Local Return Account was established.	X			None	
5.	Revenues received including allocations, project generated revenues and interest income was properly credited to the Measure R Local Return Account.	X			None	
6.	Funds were expended with Metro's approval.		X		None	See Finding 2018-002 on the Schedule of Findings and Recommendations.
7.	Expenditure Plan (Form One) was submitted on time.	X			None	
8.	Expenditure Report (Form Two) was submitted on time.	X			None	
9.	Timely use of funds.	X			None	
10.	Administrative expenditures are within the 20% cap.			X	None	There were no administrative expenditures in FY 2017/18.
11.	Fund exchanges were approved by Metro.			X	None	There were no fund exchanges in FY 2017/18.
12.	A separate account was established for capital reserve funds and capital reserve was approved by Metro.	X			None	
13.	Recreational transit form was submitted on time.			X	None	There was no recreational transit in FY 2017/18.

CITY OF EL SEGUNDO
COMPLIANCE MATRIX
Year Ended September 30, 2018
(Continued)

Compliance Requirement		In Compliance			Questioned Costs	If no, provide details and management response.
		Yes	No	N/A		
C. Measure M Local Return Fund						
1.	Funds were expended for transportation purposes.			X	None	There were no expenditures in FY 2017/18.
2.	Funds were used to augment, not supplant existing local revenues being used for transportation purposes unless there is a fund shortfall.			X	None	There were no expenditures in FY 2017/18.
3.	Signed Assurances and Understandings was on file.	X			None	
4.	Separate Measure M Local Return Account was established.	X			None	
5.	Revenue received including allocations, project generated revenues and interest income was properly credited to the Measure M Local Return Account			X	None	There were no expenditures in FY 2017/18.
6.	Funds were expended with Metro's approval.			X	None	There were no expenditures in FY 2017/18.
7.	Expenditure Plan (Form One) was submitted on time.			X	None	There were no expenditures in FY 2017/18.
8.	Expenditure Report (Form Two) was submitted on time.	X			None	
9.	Timely use of funds.	X			None	
10.	Administrative expenses are within the 20% cap.			X	None	There were no administrative expenditures in FY 2017/18.
11.	Fund exchanges were approved by Metro.			X	None	There were no fund exchanges in FY 2017/18.
12.	A separate account was established for capital reserve funds and capital reserve was approved by Metro.			X	None	There were no expenditures in FY 2017/18.
13.	Recreational transit form was submitted timely.			X	None	There were no expenditures in FY 2017/18.

CITY OF EL SEGUNDO
COMPLIANCE MATRIX
Year Ended September 30, 2018
(Continued)

Compliance Requirement		In Compliance			Questioned Costs	If no, provide details and management response.
		Yes	No	N/A		
D. Transportation Development Act Article 3 Fund						
1.	Timely use of funds.		X		None	See Finding 2018-001 on the Schedule of Findings and Recommendations.
2.	Expenditures were incurred for activities relating to pedestrian and bicycle facilities and amenities.	X			None	

CITY OF EL SEGUNDO
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
September 30, 2018

TDAA3F: Finding No. 2018-001

<p>Compliance Requirement</p>	<p>According to Los Angeles County Metropolitan Transportation Authority’s (LACMTA) Funding and Allocation Guidelines for the Transportation Development Act Article 3 Bicycle and Pedestrian Funds (TDA Article 3 Guidelines), “Agencies may only draw down local return funds if they will be fully spent or encumbered before the end of the fiscal year (June 30) in which they were allocated. Agencies are not allowed to have a fund balance at the end of the fiscal year. Any funds drawn down and that remain unspent after the end of the fiscal year must be returned to Metro to be placed on reserve for the city under the fiscal year in which they were originally allocated. Agencies must also fully spend any interest accumulated by these funds by the end of the fiscal year in which the funds were allocated.”</p> <p>Further TDA Article 3 Guidelines also states “TDA Article 3 local funds may be placed on reserve for up to three years, (i.e./ no longer than the fourth September 30 after they were made available by LACMTA Board Action). Agencies may accumulate three years’ worth of reserved TDA Article 3 funds before being required to obligate them or return them to the TDA Article 3 Fund.”</p>
<p>Condition</p>	<p>During fiscal year 2014-15, the City claimed funds in the amount of \$59,324 for Bikeway Design and Installation Project from fiscal year 2009-10 to fiscal year 2014-15 allocations. There was a delay in the commencement of this project and the City received an extension from LACMTA on December 11, 2017 to the spend the funds by September 30, 2018. The City used the funds for Bicycle/Pedestrian Improvements Project in fiscal year 2017-18. However, at September 30, 2018, the City still had a remaining fund balance of \$42,369.</p> <p>This is a repeat finding from FY 2016-17.</p>
<p>Cause</p>	<p>The funds were not spent in a timely manner due to technical difficulties with the project. The grant was first on 10/16/2017 for design of the Bikeway Design Adj. to the point with goal to potentially expand the scope. To date, a little over \$18,000 has been spent. However, it was discovered during the design process that the construction and continuing design of the project will be cost prohibitive due to geotechnical concern and the need to build deep foundation to support the retaining wall, and the project is terminated at 50 % design. However, City Council has approved another bike project for FY2018-19: PW-03 Class III Bike Route. The TDA grant will be used on either design (currently underway) or construction of the project due to begin before the summer of 2019. The cost estimate is \$130,000.</p>

CITY OF EL SEGUNDO
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
September 30, 2018
(Continued)

TDAA3F: Finding No. 2018-001 (Continued)

Effect	The City was not in compliance with the TDA Article 3 Guidelines because the City had a fund balance at the end of the fiscal year. In addition, \$29,626 out of \$42,369 of funds remaining in the fund balance at September 30, 2018 have lapsed because they were from FY 2013/14 allocation and prior.
Recommendation	We recommend that the City implement internal control procedures to track the TDA Article 3 reserve balance to ensure that all TDA Article 3 funds are claimed and expended within the required timeline per the TDA Article 3 Guidelines. We also recommend the City to return the remaining balance of \$42,369.
Management's Response	Management will make sure future funds are spent in a timely manner by having more than one project planned for the funds. This will insure if there is a problem with one of the projects, the next project may move forward and be completed and the funds are spent.
Finding Corrected During the Audit	On December 18, 2018, the City received an extension on the unexpended and lapsed funds from the LACMTA program manager. Funds must be expended by June 30, 2019.

CITY OF EL SEGUNDO
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
September 30, 2018
(Continued)

MRLRF: Finding No. 2018-002

Compliance Requirement	According to Measure R Local Return Guidelines, Section B.VII.A, Financial and Compliance Provisions, “The Measure R LR Audits shall include, but not limited to, verification of adherence to the following financial and compliance provisions of this guidelines: Verification that funds were expended with Metro’s approval.”
Condition	During FY 2017-18, the City used Measure R Local Return funds for Park Place Roadway Extension Project in the amount of \$15,700. However, Park Place Roadway Extension Project was not approved by LACMTA for FY 2017-18.
Cause	When the City prepared and submitted the budget to LACMTA, the capital projects were described in a general way such as “Streets & Roads – Grind and overlay commercial roads and slurry”. The specific location or street name was not listed, but when the funds are spent the City will open a project and name it specifically after the location or the street name where the work is being done (i.e. Park Place).
Effect	The City did not comply with the Guidelines when expenditures for MRLRF projects are incurred without LACMTA’s approval.
Recommendation	We recommend that the City implement internal control procedures to obtain approval from LACMTA on all projects that will be funded by Measure R Local Return funds.
Management’s Response	In the future management will make sure the specific projects are listed in the budget documents submitted to LACMTA.
Finding Corrected During the Audit	On December 18, 2018, the City received retroactive approval from LACMTA program manager to expend Measure R funds on Park Place Roadway Extension Project for FY 2017-18. As such, no follow-up is necessary on this matter.

EXIT CONFERENCE

CITY OF EL SEGUNDO
PROPOSITION A, PROPOSITION C, MEASURE R LOCAL, MEASURE M LOCAL RETURN
FUNDS AND TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND
EXIT CONFERENCE
September 30, 2018

An exit conference was held on December 19, 2018 with the City of El Segundo. Those in attendance were:

Simpson & Simpson Representative:

Debra M. Hughes, Auditor

City's Representative:

David Davis, Finance Manager

Matters Discussed:

Results of the audit disclosed no significant deficiencies and (2) two non-compliance issues with Metro Guidelines.

A copy of this report was forwarded to the following City representative(s) for their comments prior to the issuance of the final report:

David Davis, Finance Manager

Simpson & Simpson, LLP
633 West 5th Street, Suite 3320
Los Angeles, CA 90071

RE: CITY OF EL SEGUNDO ANNUAL FINANCIAL REPORT OF THE PROPOSITION A LOCAL RETURN FUND, PROPOSITION C LOCAL RETURN FUND, MEASURE R LOCAL RETURN FUND, MEASURE M LOCAL RETURN FUND AND TRANSPORTATION DEVELOPMENT ACT ARTICLE 3 FUND FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2018 AND 2017.

I have received the annual financial report of the Proposition A Local Return Fund, Proposition C Local Return Fund, Measure R Local Return Fund, Measure M Local Return Fund and Transportation Development Act Article 3 Fund for the years ended September 30, 2018 and 2017 for the City of El Segundo and agree with the contents of the report except as indicated below:

(Attach additional pages if necessary)

Very truly yours,

Name

Title

Date