



**SCTA Measure M Annual Reporting Letter
Transit Operators
INSTRUCTIONS FOR HOW TO COMPLETE
THE ANNUAL REPORTING LETTER REQUIREMENTS**

2008/2009 Reporting Year

June 2009

Sonoma County Transportation Authority
490 Mendocino Avenue, Suite 206
Santa Rosa, CA 95401

Annual Reporting Letter and Financial Audit
MEASURE M REPORTING PERIOD
JULY 1, 2008 THROUGH JUNE 30, 2009
TRANSIT OPERATORS
REPORTING INSTRUCTIONS

GENERAL DIRECTIONS AND INFORMATION

This document summarizes how to complete and submit the Measure M Annual Reporting Letter and the separate Financial Audit for the Measure M funds received from July 1, 2008 through June 30, 2009. The SCTA annual compliance requirement is composed of two distinct elements: the **Annual Reporting Letter** and the separate **Financial Annual Audit** (for TDA or other federal funds) indicating how Measure M funds were used. These reports are required to be submitted to SCTA in accordance with Policy 4:14 set forth in the 2007 Measure M Strategic Plan. These directions address both requirements.

WHO SUBMITS THE ANNUAL REPORTING LETTER AND AUDIT?

The Annual Reporting Letter and Audit is completed by the transit agency that received the Measure M funds from the Sonoma County Transportation Authority (Authority) and details how the Measure M funds were spent over the fiscal year.

WHEN ARE THESE REPORTS DUE?

The *Annual Reporting Letter* is due to the Authority no later than two and a half months after the close of the fiscal year (**on or before September 15, 2009**). The Annual Reporting Letter should be addressed to the SCTA Chairman and mailed to the SCTA.

The *Financial Annual Audit* is due to the Authority no later than 180 days after the fiscal year end (**on or before December 31, 2009**). The audit should be sent to the SCTA. Audits performed for federal and or state programs may also be used in lieu of a Measure M audit; however the audit should indicate how Measure M funds were used. If Measure M funds are not specifically called out in the audit, but are listed under a more generalized label such as “intergovernmental funds” this should be indicated in the cover letter sent accompanying the financial audit. Please indicate where Measure M funds are detailed and how.

HOW DO I SUBMIT THE ANNUAL REPORTING LETTER AND FINANCIAL AUDIT?

The Reports must be submitted to SCTA in two formats:

Hard Copy Submission

The Annual Reporting Letter must be submitted in hardcopy and must have a **signature** by the appropriate agency personnel to indicate that the agency regards the information as submitted to be materially correct. The appropriate agency personnel are considered to be the District Manager, Transit Operations Director, Public Works Director, City Manager and the City Finance Manager, or the appropriate equivalent for other agencies. The Annual Audit must also be submitted in hardcopy and signed by the independent auditor. Mailed documents must be received by SCTA on or before their respective due dates noted above.

Electronic Submission

The *Annual Reporting Letter* electronic file must be named with the following **naming convention**: CITY or COUNTY_OF_XXXX_0809_LBT_ANNUAL_RPTG_LTR.doc. The

report should be sent electronically with the naming convention in place, as well as send via hard copy. All attachments must be submitted with the following naming convention: CITY or COUNTY_OF_XXXX_0809_LBT_ANNUAL_RPTG_LTR_Attach_X.xxx

The **Annual Audit** electronic file must be named with the following **naming convention**: CITY or COUNTY_OF_XXXX_0809_LBT_ANNUAL_AUDIT.doc.

WHAT FORMAT SHOULD BE USED TO REPORT THE REQUIRED INFORMATION?

A template for the **Annual Reporting Letter** is required to be used by each agency. Specific directions are included in this document under the appropriate headings. The directions are italicized for ease of reading.

WHAT'S INCLUDED IN THE ANNUAL REPORTING LETTER?

The Annual Reporting Letter is composed of four sub-sections, financial information, how funding is spent, description of expenditures, and required public information.

AUDIT DIRECTIONS AND INFORMATION

SCTA Measure M funds must be accounted for and reported separately from other agency funds with adequate internal control and audit trails.

AUDIT COMPLIANCE STATEMENT

The Financial Annual Audit must include a Compliance Statement, which is recommended to include the following language:

“In our opinion, the City/County of _____ is materially in compliance with the laws and regulations, contracts and requirements related to Measure M funds as specified in the agreement between the City/County and the Sonoma County Transportation Authority.”

It is allowable to use an annual financial audit performed in compliance of another federal or state funding program. If the financial audit was performed to comply with another funding program and was not performed specifically in compliance with Measure M, then a statement such as the one above may be included in the cover letter transmitting the audit to the SCTA to meet the audit requirement. The cover letter should detail where in the audit Measure M funds are accounted for and specify the reported amounts of Measure M received.

WHEN WILL MY AGENCY RECEIVE COMMENTS ON MY SUBMISSIONS?

The Annual Reporting Letter and Financial Annual Audit are due to the appropriate personnel at the Authority on or before September 15th and December 31st, 2009, respectively. Authority staff will review the submittals, and if the agency is not in compliance, will provide comments to the agencies at the end of January 2010. Agencies will need to address the comments and be in compliance prior to March 9, 2010, or funds to the Agency will be withheld by the Authority.

QUESTIONS?

If you have any questions regarding the Annual Reporting Letter, or Financial Annual Audit, please contact the following staff:

For **Annual Reporting Letter** and **Financial Annual Audit** submittal questions, contact Marge Fernandez by phone at (707) 565-5378, or email mfernand2@sctainfo.org.

For **Measure M Program specific questions**, contact your Project Delivery Manager (PDM):

Seana Gause, (707) 565-5372, sgause@sctainfo.org.

TRANSIT OPERATORS

INSTRUCTIONS FOR COMPLETING THE Measure M Annual Reporting Letter

MEASURE M REPORTING PERIOD
JULY 1, 2008 THROUGH JUNE 30, 2009

REPORTS ARE DUE SEPTEMBER 15, 2009

Submittal Requirements:

1. Submit an electronic version of this report by **September 15, 2009** to Marge Fernandez, SCTA, at mfernan2@sctainfo.org.
2. A hard copy on your agency letterhead with wet signatures must also be received in the mail, or hand delivered, postmarked and date stamped no later than **September 15, 2009**.
3. Prints of photographs and digital copies in jpeg file format are required and must be submitted by no later than **September 15, 2009**.
4. Annual Financial Audit must be submitted to the Authority no more than 180 days following the close of the fiscal year (**December 31, 2009**). Audits performed for federal and state programs (such as TDA, etc.) may be used in lieu of a Measure M audit.

Measure M Financial Information:

- A. FY Reported Allocations** - Report the Measure M funds received in the fiscal year reporting period. These numbers should be the same as those reported in your Financial Annual Audit.
- B. Unspent Prior Allocations** - Report the Measure M funds that were received in prior fiscal years reported that have not been expended and are carried forward.
- C. Interest earned on Unspent Prior Allocations** - Report if there are any Unspent Prior fiscal year allocations. This requirement is set forth in Chapter 1, Section 3.3.2 of the 2007 Strategic Plan.
- D. Total Funding Available in FY Reported** - This is a calculated field that sums items A+B+C. Please do not enter any data into this field.
- E. Total Funding Spent in FY Reported** - Report Measure M funds that were expended in the fiscal year reporting period. These numbers should be the same as those reported in your Financial Annual Audit.
- F. Total Measure M Rollover to Next FY** - This is a calculated field that subtracts item D minus item E. Please do not enter any data into this field.

Estimate the amount of Measure M funding spent on each type of work:

- G. Operations** - Report Measure M funds spent on operations in the fiscal year reporting period.
- H. Maintenance** - Report Measure M funds spent on maintenance in the fiscal year reporting period.
- I. Capital** - Report Measure M funds spent on capital in the fiscal year reporting period.

- J. Other** - Report Measure M funds spent on other types of work in the fiscal year reporting period.
- K. Total Funding Spent in FY Reported** – This is a calculated field that totals items G+H+I+J. Please do not enter any data into this field.

Description of Measure M Expenditures on Transit Operations & Maintenance:

- L. Describe work done with Transit Funding on such work as operations, maintenance or capital projects.** (Describe the Transit programs/project(s) implemented with Measure M funds in the fiscal year reported. Provide numbers of ridership increase or additional services provided with Measure M funds. List estimated number trips provided, any project names, planning areas, project descriptions, and project benefits achieved with Measure M funds. Include photographs in attachments.)

Report on Public Information Requirements:

- M. Did you display the Measure M Logo on Transit Vehicles? Please enclose picture.** (Describe signage used in the Transit projects/programs indicating the use of Measure M funds. Include photographs in attachments.)
- N. Did you provide digital pictures of transit vehicles and capital projects?** (Describe if pictures were taken of transit vehicles and/or capital projects. Include photographs in attachments.)
- O. Did you identify Measure M on your web site? Please provide link.** (Please list your web address. Your website should describe Transit projects and programs funded by Measure M, with updated and accurate information, and also should have a link to <http://www.sctainfo.org>. Please include printout of your web page in attachments.)
- P. Did you include the SCTA and Measure M in any press releases, ground breakings or ribbon cuttings?** (Describe if any press releases or ceremonial public outreach was used for Transit projects and programs funded by Measure M. Include public outreach notices, press releases, news articles and photographs in attachments.)
- Q. Identify project benefits and discuss how the funds from this category assist in congestion relief.** (Describe the project benefits of the Transit programs/project(s) implemented with Measure M funds in the fiscal year reported and how these funds assist in congestion relief.)
- R. Identify how the project is addressing the goals of Measure M as set out in the expenditure plan.** (Describe how the transit programs/project(s) implemented with Measure M funds in the fiscal year reported address the goals and objectives of Measure M as set forth in Appendix B of the expenditure plan. Appendix B can be found on page 107 of the 2007 Strategic Plan.)
- S. Did you participate in the development of the Measure M annual report?** (Describe your role in the development of the Measure M annual report.)
- T. Did you provide a copy of your Annual Audit (for TDA or other federal funds) to the SCTA indicating how Measure M funds were used? Please explain.** (Describe how and when you met the Financial Annual Audit requirements. The **Financial Annual Audit** (for TDA or other federal funds) is required to be submitted to SCTA in accordance with Policy 4:14 set forth in the 2007 Measure M Strategic Plan. The **Financial Annual Audit** is due to the Authority no later than 180 days after the fiscal year end (on or before **December 31, 2008**).

Please refer to the Reporting Instructions and Submittal Requirements before sending your completed Annual Reporting Letter and Financial Annual Audit to the SCTA. The Annual Reporting Letter is due to the SCTA by September 15, 2009. The Annual Financial Audit is due to the SCTA by December 31, 2009.

The Annual Reporting Letter requirement is set forth in Section 4.12 and 4.13 of the 2007 Strategic Plan.