



**Measure M Annual Reporting Letter
Local Bus Transit (LBT) Program
INSTRUCTIONS FOR HOW TO COMPLETE
THE ANNUAL REPORTING LETTER REQUIREMENTS**

Fiscal Year End Reporting

June 2020

Sonoma County Transportation Authority
411 King Street
Santa Rosa, CA 95404

Annual Reporting Letter and Financial Audit LOCAL BUS TRANSIT 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 Measure M funds received from July 1, through June 30. 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 4:12 set forth in the 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, or the closest weekday to the 15th if it falls on a weekend**). The Annual Reporting Letter should be addressed to the SCTA Chairman and mailed to the SCTA. Electronic submissions are also accepted and can be submitted to Seana L. S. Gause (seana.gause@scta.ca.gov).

The **Financial Annual Audit** is due to the Authority no later than 180 days after the fiscal year end (**on or before December 31**). The audit should be sent to 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 can be submitted to SCTA in two formats:

Hard Copy Submission

The Annual Reporting Letter must be submitted in hardcopy and must have a **wet 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 should 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_FY00-00_LBT_ANNUAL_RPTG_LTR.doc. The report should be sent electronically with the naming convention in place, **as well as in hard copy format**. All attachments must be submitted with the following naming convention: CITY or COUNTY_OF_XXXX_FY00-00_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_FY99-99_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.

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, 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 of the following year. Agencies will need to address the comments and be in compliance prior to March 9, of the following year, 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 Susan Underwood at (707) 565-53xx or susan.underwood@scta.ca.gov.

For **Measure M Program specific questions**, contact your Project Delivery Manager (PDM): Seana L. S. Gause, (707) 565-5372, seana.gause@scta.ca.gov.

**LOCAL BUS TRANSIT (LBT) PROGRAM
INSTRUCTIONS FOR COMPLETING
Measure M Annual Reporting Letter**

MEASURE M REPORTING PERIOD JULY 1
THROUGH JUNE 30

REPORTING LETTERS ARE DUE SEPTEMBER 15

Submittal Requirements:

1. Submit an electronic copy of this report, on your agency letterhead (**red text is instructional and should be deleted and replaced with letter head**), with signature no later than **September 15** to Seana L. S. Gause, SCTA, at seana.gause@scta.ca.gov.
2. A hard copy on your agency letterhead with wet signatures should also be received in the mail, or hand delivered, postmarked and/or date stamped by SCTA as received no later than **September 15**.
3. Digital photographs in jpeg file format are required and must be submitted by no later than **September 15**.
4. Annual Financial Audit must be submitted to the Authority no more than 180 days following the close of the fiscal year (**December 31**). 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:

The tables are embedded. Double click to enter data in fields A, B, C and E.

- A. FY Reported Allocations** – Indicate 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** - Indicate 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** - If there are any Unspent Prior fiscal year allocations, indicate how much interest was earned on these funds. This requirement is set forth in Chapter 3, Section 3.3.2 of the Measure M Strategic Plan.
- D. Total Funding Available in FY Reported** -This is an auto-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 an auto-calculated field that subtracts line E from line D. Please do not enter any data into this field.

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

The tables are embedded. Double click to enter data in fields G-J.

- 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 an auto-calculated field that totals items G+H+I+J. Please do not enter any data into this field.

Required 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 total number of riders for FY.
 - Indicate ridership percentage increase or decrease from previous FY. Provide reason for change.
 - Were additional services provided with Measure M funds?
 - List any project names, planning areas, project descriptions, and project benefits achieved with Measure M funds.

Report on Public Information Requirements:

- M. Did you display the Measure M Logo on Transit Vehicles? Please include photos.** (Describe signage used in the Transit projects/programs indicating the use of Measure M funds. Include photographs in electronic submittal).
- N. Did you provide digital pictures of transit vehicles and capital projects?** (Indicate if pictures were taken of transit vehicles and/or capital projects). Include new photographs in electronic .jpeg format). Please do not resubmit photos from previous fiscal years. Photos with populated buses, buses at bus stops, buses with bikes in racks, interior of buses, different styles of buses, new transit facilities, and electric bus charging stations are all acceptable types of photos.
- 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.scta.ca.gov>. Please include printout of your web page in attachments.)
- P. Did you include the SCTA and Measure M in any press releases, ground breakings, ribbon cuttings or media outreach?** (Describe if any press releases, news articles, social media posts, or ceremonial public outreach were used for Transit projects and programs funded by Measure M. Include public outreach notices, press releases, news articles and photographs in electronic files.
- 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 in the Measure M Strategic Plan appendices.)*
- S. 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 4:12 set forth in the 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**).*

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. The Annual Financial Audit is due to the SCTA by December 31.

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