

**TOWN OF SAN ANSELMO
STAFF REPORT
December 5, 2011**

For the Meeting of January 10, 2012

TO: Town Council

FROM: Daria Carrillo, Finance & Admin Services Director

SUBJECT: Revenue and Expenditure Reports, November 2011

RECOMMENDATION

That Council approve the Revenue and Expenditure Reports for the period ending November 30, 2011.

BACKGROUND

The Revenue and Expenditure report is a year-to-date summary report of revenues and expenditures that is presented to the Town Council on a monthly basis. The General Fund is included in the monthly report. The purpose of these reports is to present financial information for review and discussion.

ANALYSIS

The revenue and expenditure data as of November 30 reflects financial activity transacted during 42% of the budget year. The Town implemented new financial software in July 2011. The Town is now utilizing Tyler Technologies financial software instead of ACS financial software. The chart of accounts was completely rewritten at this time as well and due to the new chart of accounts, prior year history was not converted into the new software. Prior year history is available in the ACS software. As a result of these changes, the categories of revenues and expenditures have changes from previous reports. Due to the change in categories, a comparison with last year's data is not included as previous year history is not available in the new financial software. In future years, this comparison data will be available. The attached reports contain the information exported from the new financial software. Staff is working with Tyler Technologies to refine the reports.

Revenues

The revenue categories are as follows:

- Property taxes include local property taxes, including the pension override tax and municipal services tax. Also included is Property Tax in lieu of Sales Tax, Property Tax in Lieu of Motor Vehicle License Fees and Educational Revenue Augmentation Funds (ERAF) received from the County of Marin.
- Other taxes include state sales tax, franchise taxes, and property transfer taxes.
- Licenses and Permits include business license tax, revenues associated with parking permits and parking meters and construction related permits.
- Fines and Forfeitures include Vehicle Code fines, library fines and parking fines.
- Use of Money and Property includes interest income.
- Intergovernmental revenues include revenues received from other agencies.

- Fees for Services include fees related to police services, resale inspection, planning fees and field rental.

As indicated on the November Revenue and Expenditure Report, total general fund revenue received through November 30 is 7% of total budgeted revenue. Last year during the same period, 8% of total budgeted revenue had been received. The total revenue received, \$861,534, is \$109,204 less than the revenue received during the same period last year. The primary reasons for this difference are that in the previous year, a one time payment in the amount of \$36,000 related to flood control was received and a donation from Friends of the Library was received in the amount of \$56,500 during this reporting period. In the current year the Friends of the Library has donated \$3,000 to date. Additionally, construction related permits are approximately \$35,000 less than during the same reporting period last year.

Property tax distributions, the general funds major source of revenue, occur mainly in December and April. Through November, property tax revenue for the current year is approximately \$2,500 more than the amount collected during the same period in the prior year.

Expenditures

The expenditure categories are as follows:

- Salaries include all payments made through payroll. This includes regular salaries, overtime, payments to temporary employees and leave buyout.
- Retirement includes PERS retirement contributions.
- Other Benefits includes payroll taxes, health and welfare payments, retiree health benefits, cash in lieu of benefits and uniform allowances.
- Contracts and Services
- Materials and Supplies

Expenditures, at 41% through November, appear to be stable level across major categories. This is the same percent of expenditures at the same time last year.

With respect to the individual departments, the following items are of note.

- Expenditures for Town Council are at 19% of budget as expenses related to the November 2011 election will not be paid for several months.
- Legal services expenditures (at 28%) are at a lower proportion of budget. They reflect payments through October only.
- Non-departmental expenses (at 48%) are at a higher proportion of budget because of large one-time payments for services such as the MERA administrative fee, LAFCO annual fee and the animal control fee.

CONCLUSION

In reviewing the financial data particularly as it compares to the prior year, the Town's revenue collections and spending levels appear to be within normal ranges for this report period.

Respectfully submitted,

A handwritten signature in black ink that reads "Daria Carrillo". The signature is written in a cursive, flowing style.

Daria Carrillo
Finance and Admin Services Director

Attachment #1: Revenue and Expenditure Report, November 2011

Town of San Anselmo
2011-12
Revenue and Expenditure Report
General Fund Summary

BEGINNING BALANCE	1,818,359	1,818,359	1,818,359	
	Adopted Budget	Current Budget	Year to Date Activity through 11/30/11	Percent of Budget
Revenue				
PROPERTY TAXES	9,436,728	9,436,728	132,452	1%
OTHER TAXES	1,383,188	1,383,188	352,799	26%
LICENSES AND PERMITS	703,607	703,607	179,791	26%
FINES AND FORFEITURES	182,393	182,393	54,141	30%
USE OF MONEY AND PROPERTY	15,000	15,000	3,490	23%
INTERGOVERNMENTAL - STATE	111,666	111,666	55,554	50%
FEES FOR SERVICES	124,893	124,893	78,948	63%
MISCELLANEOUS REVENUE	13,087	13,087	4,360	33%
TOTAL REVENUE	11,970,562	11,970,562	861,534	7%
TRANSFERS IN	355,546	355,546	0	0%
TOTAL REVENUES AND TRANSFERS IN	12,326,108	12,326,108	861,534	7%
TOTAL RESOURCES	14,144,467	14,144,467	2,679,893	
Expenditures				
SALARIES	4,196,160	4,196,160	1,900,138	45%
RETIREMENT	1,268,682	1,268,682	413,842	33%
OTHER BENEFITS	1,205,130	1,205,130	489,739	41%
CONTRACTS AND SERVICES	4,385,366	4,385,366	1,794,017	41%
MATERIALS AND SUPPLIES	301,716	301,716	84,897	28%
TOTAL EXPENDITURES	11,357,054	11,357,054	4,682,633	41%
TRANSFERS OUT	981,565	981,565	981,565	100%
TOTAL EXPENDITURES AND TRANSFERS OUT	12,338,619	12,338,619	5,664,198	46%
Net Increase/(Decrease)	-12,511	-12,511	-4,802,664	
ENDING BALANCE	1,805,848	1,805,848	-2,984,305	

Town of San Anselmo
2011-2012
General Fund Expenditures
By Department

	Adopted Budget	Current Budget	Year to Date Activity through 11/30/11	Percent of Budget
General Fund Departments				
11 - TOWN COUNCIL	45,848	45,848	8,824	19%
12 - ADMINISTRATION	832,878	832,878	352,229	42%
16 - LEGAL SERVICES	165,392	165,392	45,773	28%
18 - PLANNING	298,134	298,134	113,089	38%
21 - NON-DEPARTMENTAL	373,668	373,668	177,681	48%
30 - POLICE	4,311,525	4,311,525	1,836,499	43%
32 - ROSS VALLEY FIRE SERVICE	2,975,500	2,975,500	1,239,792	42%
41 - ENGINEERING AND INSPECTION	649,748	649,748	255,786	39%
42 - STREETS	687,150	687,150	264,331	38%
71 - LIBRARY	525,182	525,182	183,656	35%
81 - PARKS	316,527	316,527	135,744	43%
82 - RECREATION/GENERAL FUND	175,502	175,502	69,228	39%
TOTAL EXPENDITURES	11,357,054	11,357,054	4,682,632	41%
Transfers Out				
Capital Reconstruction Fund	21,486	21,486	21,486	100%
Road Maintenance Fund	400,000	400,000	400,000	100%
Insurance Fund	200,000	200,000	200,000	100%
Emergency Reserve Fund	158,517	158,517	158,517	100%
Equipment Replacement Fund	200,000	200,000	200,000	100%
Special Events Fund	1,562	1,562	1,562	100%
TOTAL TRANSFERS OUT	981,565	981,565	981,565	100%
TOTAL EXPENDITURES AND TRANSFERS OUT	12,338,619	12,338,619	5,664,197	46%

TOWN OF SAN ANSELMO

Staff Report
January 6, 2012

For the Meeting of January 10, 2012

TO: Town Council
FROM: David P. Donery, Community Services Director
SUBJECT: Financial Report on Recreation Fund

RECOMMENDATION

That Council approve the Recreation Fund Revenue and Expenditure Report for the period ending November 30, 2011.

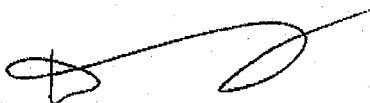
BACKGROUND

The Recreation Department offers a wide variety of fee programs throughout the fiscal year including sports, cultural classes, childcare and camps. Additional revenue is generated throughout facility rentals and administrative fees.

DISCUSSION

As of November 30, 2011, 41.6% of the fiscal year has elapsed and the Recreation Fund is at 44% of projected revenues and 39% of projected expenditures. As a comparison, on November 30, 2010, the Recreation Fund was at 42% of projected revenues and 39% of projected expenditures.

Respectfully submitted,



David P. Donery
Community Services Director

Attachment 1: Revenue & Expenditure Report FY 2011-12: Recreation Fund as of 11/30/2011

Budget Report

For Fiscal: 2011-2012 Period Ending: 11/30/2011

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Budget Remaining	Percent Remaining
Department: 61 - SPORTS						
Revenue	390,525.00	390,525.00	27,153.84	209,172.80	181,352.20	46.44 %
Expense	214,365.00	214,365.00	26,786.94	103,130.03	111,234.97	51.89 %
Department 61 Total:	-176,160.00	-176,160.00	-366.90	-106,042.77	-70,117.23	39.80 %
Department: 62 - CULTURE						
Revenue	37,500.00	37,500.00	-108.00	7,342.60	30,157.40	80.42 %
Expense	24,220.00	24,220.00	395.40	1,370.85	22,849.15	94.34 %
Department 62 Total:	-13,280.00	-13,280.00	503.40	-5,971.75	-7,308.25	55.03 %
Department: 63 - CHILD CARE						
Revenue	515,315.00	515,315.00	30,988.25	193,494.84	321,820.16	62.45 %
Expense	400,845.00	400,845.00	29,050.93	141,513.75	259,331.25	64.70 %
Department 63 Total:	-114,470.00	-114,470.00	-1,937.32	-51,981.09	-62,488.91	54.59 %
Department: 64 - EVENTS AND OTHER						
Revenue	23,125.00	23,125.00	1,153.00	15,650.13	7,474.87	32.32 %
Expense	0.00	0.00	3.00	643.05	-643.05	0.00 %
Department 64 Total:	-23,125.00	-23,125.00	-1,150.00	-15,007.08	-8,117.92	35.10 %
Department: 65 - PROGRAM ADMINISTRATION						
Revenue	21,750.00	21,750.00	553.75	5,322.00	16,428.00	75.53 %
Expense	348,785.00	348,785.00	27,873.99	140,472.84	208,312.16	59.73 %
Department 65 Total:	327,035.00	327,035.00	27,320.24	135,150.84	191,884.16	58.67 %
Report Total:	0.00	0.00	24,369.42	-43,851.85	43,851.85	0.00 %

**TOWN OF SAN ANSELMO
STAFF REPORT
December 7, 2011**

For the Meeting of January 10, 2012

TO: Town Council

FROM: Daria Carrillo, Finance & Admin Services Director

SUBJECT: Emergency Projects Fund Revenue and Expenditure Report, November 2011

RECOMMENDATION

That Council approve the Emergency Projects Fund Revenue and Expenditure Report for the periods ending November 2011.

BACKGROUND

The December 31, 2005 flood resulted in extensive damage to several Town owned buildings including the Fire Station, Police Department, Town Council Chambers and the basement of the Library. Both the Fire Station and the Police Department offices sustained damage to such an extent that they were completely evacuated and the Town Council Chambers were unusable.

Recovery of these facilities was estimated to take at least 18 months. While the Library was able to reopen for business on January 17, 2006, it was necessary to rent storage units and mobile office space for several months in order to reestablish services. The Town Council Chambers and the Police Department were reopened in Fall 2007. Recovery of the Fire Station is also complete. Flood mitigation projects for Town Hall and the Fire Station are also complete. In addition to these recovery activities, the Town provided extensive debris removal efforts and other disaster response activities.

On January 10, 2006 Council approved a resolution for the management of emergency response and recovery efforts, including direction to staff to prepare a monthly financial update report for Council review of these activities.

The Town began using new financial software in July 2011. The attached report was generated from the new software.

In November 2011, the Town received direction from the independent auditors that it would be appropriate to set up a separate fund for the municipal lease which is currently accounted for in the Emergency Fund. As part of the mid year budget revision process, Town staff will create this fund and future reports will reflect two different funds, the Emergency Fund and the Municipal Lease. Future reports will show the beginning and ending balances for each fund.

ANALYSIS

Revenue:

In November, the Town received reimbursement of \$4,385 from a property owner for repairs related to storm damage in the previous fiscal year.

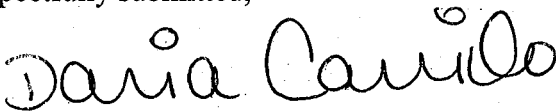
Expenditures:

In November, the Town expended \$180 for claim consultant fees and \$6,425 for emergency work related to damage on Scenic Avenue.

CONCLUSION

Staff continues to work aggressively on closing all FEMA/OES projects and claiming the final 10% retention amounts where applicable.

Respectfully submitted,



Daria Carrillo
Finance and Admin Services Director

Attachment #1: Emergency Projects Fund Revenue and Expenditure Report, for the period ending November 30, 2011

Group Summary

Object	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Budget Remaining	Percent Remaining
Revenue						
49012 - OTHER MISC REVENUE	0.00	0.00	4,385.20	6,265.20	-6,265.20	0.00 %
51999 - TRANSFERS IN	158,517.00	158,517.00	0.00	158,517.00	0.00	0.00 %
Revenue Total:	158,517.00	158,517.00	4,385.20	164,782.20	-6,265.20	-3.95 %
Expense						
63010 - ADM DISASTER CLAIM CONSULTNT	0.00	0.00	180.00	1,302.50	-1,302.50	0.00 %
63102 - CAPITAL OUTLAY - ENGINEERING	0.00	0.00	6,428.74	6,428.74	-6,428.74	0.00 %
64001 - LEASE PAYMENT: PRINCIPAL	92,530.00	92,530.00	0.00	44,735.00	47,795.00	51.65 %
64100 - DEBT SERVICE: INTEREST PAY	65,987.00	65,987.00	0.00	34,523.51	31,463.49	47.68 %
Expense Total:	158,517.00	158,517.00	6,608.74	86,989.75	71,527.25	45.12 %
Report Total:	0.00	0.00	2,223.54	-77,792.45	77,792.45	0.00 %

**TOWN OF SAN ANSELMO
STAFF REPORT
December 19, 2011**

For the Meeting of January 10, 2012

TO: Town Council

FROM: Daria Carrillo, Finance & Admin Services Director

SUBJECT: Measure A Compliance Report for Fiscal Year ending June 30, 2011

RECOMMENDATION

That Council accept the following Measure A compliance report prepared by Moss, Levy, Hartzheim LLP, Certified Public Accountants for the fiscal year ending June 30, 2011.

BACKGROUND

Measure A was approved by County of Marin voters in 2004. Measure A is a ½ cent transportation sales tax to be used for the purpose of funding local transportation projects. The Town of San Anselmo receives funding under the Measure A expenditure plan. The Transportation Authority of Marin (TAM) is the transportation sales tax authority for Marin County and administers the ½ sales tax.

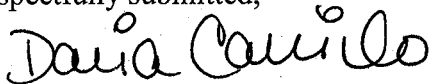
As part of TAM's annual independent audit, the Town of San Anselmo was selected for a compliance audit of the 2009-10 TAM allocation received by the Town. This allocation was expended on the construction phase of the Saunders Avenue Rehabilitation.

As noted in the attached compliance report, the audit included internal control testing and compliance testing. The report concluded that the Town complied in all material respects and the auditor noted no material weaknesses.

CONCLUSION

The compliance report provides the Council with an overview of the procedures performed by the auditor as well as the auditor's report. The recommended actions are to accept the auditor's report.

Respectfully submitted,



Daria Carrillo
Finance and Admin Services Director

Attachment #1: Measure A Compliance Report, June 30, 2011

Town of San Anselmo
Measure A Compliance Report
June 30, 2011

WILCOXSON, PETERSON & HANSEN/STANLEY, LLP
CITY OF SAN ANSELMO, CALIFORNIA

SAN ANSELMO, CA

SAN ANSELMO, CA

ATTACHMENT #1

TOWN OF SAN ANSELMO
Measure A Compliance Report

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June 30, 2011

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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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CULVER CITY, CA 90230
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www.mlhcpas.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Transportation Authority of Marin
750 Lindero Street, Suite 200
San Rafael, California

Compliance

We have audited the Town of San Anselmo's (Town) compliance with the types of compliance requirements described in the Measure A Expenditure Plan and the respective funding agreement with the Transportation Authority of Marin (Authority), for the fiscal year ended June 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Management of the Town of San Anselmo is responsible for compliance with the Measure A Expenditure Plan and requirements of its funding agreement with the Transportation Authority of Marin. Our responsibility is to express an opinion on the Town'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 compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Measure A Expenditure Plan issued by the County of Marin, and the respective funding agreement between the Town and the Authority. An audit includes examining, on a test basis, evidence about the Town'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. Our audit does not provide legal determination on the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above for funding allocated during the fiscal year ended June 30, 2010 and for expenditures on projects utilizing those funds for the fiscal years ended June 30, 2010 and June 30, 2011.

Internal Control over Compliance

The management of the Town is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Measure A funded programs. In planning and performing our audit, we considered the Town's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over 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 Town's internal control over compliance.

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. We noted no deficiencies that we considered to be material weaknesses.

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. We noted no deficiencies that we consider to be significant deficiencies.

This report is intended solely for the information of the Board of Commissioners, Town Council, Citizens' Oversight Committee, Management of the Transportation Authority of Marin, and Management of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

MOSS, LEVY & HARTZHEIM, LLP
Culver City, CA
November 2, 2011

TOWN OF SAN ANSELMO
Measure A Compliance Report

Notes to the Compliance Report

June 30, 2011

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Town of San Anselmo is an incorporated Town that receives funding under the Measure A Expenditure Plan as a member of the County of Marin.

Basis of Accounting

The Town utilizes the economic resources measurement focus basis of account, whereby revenues are recognized when measurable and available. The Town considers all revenues reported to be available if the revenues are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Capital assets acquisitions are reported as expenditures in the governmental funds.

NOTE 2 MEASURE A SALES TAX

The Measure A sales tax is a ½ cent set forth by voters as a step in implementing a 1.6 billion dollar “transportation vision” set forth by the County of Marin as a plan to alleviate traffic congestion, reinvent the public transportation system, provide additional pedestrian and bike pathways, provide safer routes to school and many other additional transit related goals. Citizens’ Advisory Committees in each part of the County, representing the many diverse interests in Marin, provided input that result in a draft expenditure plan. The draft plan was presented to each of Marin’s City/Town Councils and to numerous stakeholder groups. Their comments prompted refinements reflected in the Final Measure A Transportation Sales Tax Expenditure Plan (Plan).

The Plan is administered by the Transportation Authority of Marin (Authority). Its 16 member board consists of the Board of Supervisors and a council member of each incorporated City/Town. The Authority is accountable to a 12 member Citizens’ Oversight Committee (Committee), created with the assistance of the League of Women Voters. The Committee reviews all expenditures and reports annually to the public.

TOWN OF SAN ANSELMO
Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2011

1. Obtained original Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments for the audit period or for the period during which funding was utilized for an approved project.
2. Reviewed Funding Agreement/Contract, Allocation Request, and Funding Agreement/Contract Amendments to determine total funding provided by the applicable Strategy for the audit period or for the projects being audited.
3. Interviewed finance staff regarding internal controls in the following areas, specific to, but not limited to, accounting for Measure A funding, to obtain an understanding of the entity's operations:
 - a. Cash Disbursements – Reviewed policies and procedures regarding approval, defacements, accounts payable check processing, and other matters related to the disbursement of funds.
 - b. Cash Receipts – Reviewed policies and procedures regarding cash handling of over-the-counter receipts and cash receipts received through the mail, bank deposits, bank reconciliations, and other matters related to the receipt of funds.
4. Obtained all invoices submitted to the Authority for reimbursements, if applicable.
5. Obtained supporting documentation for all invoices submitted to the Authority for reimbursements, including construction, personnel, project management, consultants, and other related costs.
6. Obtained general ledger detail for revenue and expenditures charged to the Measure A funding source or equivalent reports where income and expenses associated with Measure A funds can be clearly identified.
7. Reviewed remittances from the Authority to ensure that all revenues are correctly coded to the specific cost center or fund code designated for Measure A funding.
8. For reimbursement-based agreements, we reviewed all invoices submitted to the Authority to ensure that the costs being billed on the invoices reconcile with the ones being charged to the specific Measure A cost center in the entity's financial accounting system.
9. For reimbursement-based agreements/contracts, expenditures charged to the specific cost center or fund code designated for Measure A funding were selected on a random basis and tested for the following attributes:
 - a. Approval – Reviewed invoices and supporting documentation to ensure that the proper review and approval process occurred and is documented on the invoice.
 - b. Invoice – Reviewed invoices and supporting documentation to ensure that they are mathematically accurate, properly addressed to the auditee, and have sufficient detail to justify the amounts being charged and the cost center or fund code to which it is being charged to.
 - c. Coding – Reviewed invoices and supporting documentation to ensure that they have been correctly coded to the specific cost center or fund code designated for Measure A funding.
 - d. Allowable – Reviewed invoices and supporting documentation to ensure that the costs being charged to the specific cost center or fund code designated for Measure A funding are allowable costs based on the Measure A Expenditure Plan, the entity's funding agreement with the Authority, and specific requirements of the Strategy for which the funds were restricted for. Also reviewed expenditures to ensure that all costs are direct costs and not indirect costs or allocations of any kind.

TOWN OF SAN ANSELMO
Measure A Compliance Report

Attachment A – Procedures Performed

June 30, 2011

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10. For entities receiving funding in advance for Strategy 3 under a Measure A funding agreement, we reviewed, in summary form, various invoices to verify that expenditures being charged to the specific cost center or fund code restricted for Measure A are reasonable for the project. In addition, expenditures are also tested in the same fashion as outlined in step 9 of this list.
 11. For entities where capital construction projects were funded utilizing Measure A Strategy 3 and 4 funding, we obtained the necessary project files and reviewed them for the following requirements:
 - a. Procurement Process – Reviewed procurement process of the project to ensure that the project was properly advertised in publications, internet, trade journals and/or other acceptable means. If other means of procurement, such as selective RFP submittals were followed, we determined whether the process is adequate in regards to the project. Reviewed any other evidence of procurement when appropriate, such as fax logs or mailing lists.
 - b. Bids and Proposals – Reviewed bids and proposals received to ensure that sufficient bids were received in regards to the project.
 - c. Bid Award – Reviewed City/Town Council Agendas and Minutes along with Staff Reports in regards to the bid award to ensure that the contract for the project was properly approved by Department Heads and the City/Town Council and was properly documented in a public forum. Also, we reviewed bidding results to ensure that the lowest bid was selected, and if the lowest bid was not selected, that there is sufficient documentation for any other selection process utilized.
 12. For entities where professional service contracts were paid utilizing Measure A funding, with regards to construction projects or other purposes, we reviewed the policies and procedures of the entity in question to ensure that internal policies and procedures were followed in regards to the selection of professional service firms.
 13. For entities where capital construction projects were paid utilizing Measure A Strategy 3 and 4 funding, we reviewed any applicable environmental review requirements and reviewed documentation to verify that all reports and reviews were performed prior to the start of any construction.
 14. For entities where personnel costs were charged to the specific cost center or fund code designated for Measure A funding, we selected a representative sample of charges for personnel costs and tested for the following:
 - a. Recalculation – Reviewed and reconciled wage rates from personnel costs charged to Measure A cost center or fund code to the entity's payroll registers to ensure that wage rates being charged were accurate and properly approved; reviewed all benefits and fringe costs being allocated in addition to wage rates to ensure that they are accurate and appropriate; recalculated personnel costs utilizing wage rates and hours being charged to ensure that the amounts are mathematically accurate; review the calculation to ensure no indirect costs are included in the reimbursement request.
 - b. Timesheet – Reviewed timesheets for selected personnel costs to ensure that hours being charged to Measure A are properly supported with an approved timesheet. All charges to Measure A funding must be clearly documented on timesheets, detailing the number of hours and the funding source, on a daily basis. We also reviewed timesheets for selected personnel costs to ensure that signatures of both the employee and supervisor are present. Electronic time documentation methods must also have similar electronic signatures.
 15. Obtained close-out reports, from completed capital construction projects, submitted to the Authority.
 16. Reviewed close-out reports to ensure that they were submitted within 90 days and were properly certified in accordance with the entity's funding agreement/contract with the Authority.

TOWN OF SAN ANSELMO
Measure A Compliance Report

Attachment B - Schedule of Funding Allocations and Expenditures

June 30, 2011

None noted.

TOWN OF SAN ANSELMO
Measure A Compliance Report

Attachment C - Schedule of Funding Allocations and Expenditures

June 30, 2011

Measure A Allocation

<u>Allocation Period</u>	<u>Agreement Number</u>	<u>Measure A Strategy</u>	<u>Agreement Date</u>	<u>Available Amount</u>
FY 09/10	2007-011	3.2	7/1/2009	<u>\$ 103,214</u>
Total Project Funding				<u><u>\$ 103,214</u></u>

Measure A Expenditures

<u>Project Name</u>	<u>Phase</u>	<u>Measure A Strategy</u>	<u>Date of Completion</u>	<u>Amount</u>
Saunders Avenue Rehabilitation	Construction	3.2	3/9/2010	<u>\$ 103,214</u>
Total Project Cost				<u><u>\$ 103,214</u></u>