

Agenda
Siskiyou County Local Transportation Commission

Date: May 9, 2023

Time: 1:30 p.m.

Location: Siskiyou County Transit Center
190 Greenhorn Road
Yreka, CA

Brandon Criss
County Supervisor, District 1

Ed Valenzuela
County Supervisor, District 2

Michael Kobseff
County Supervisor, District 3

Nancy Ogren, Chair
County Supervisor, District 4

Susan Tavalero
Mayor Pro Tem, City of Weed

Julia Mason
Councilwoman, Town of Fort Jones

Paul McCoy
Councilman, City of Yreka

Bruce Deutsch, Vice Chair
Councilman, City of Dunsmuir

The agenda is located at the following website: https://www.co.siskiyou.ca.us/recent_meetings

In-Person Meeting: Siskiyou County Transit Center - Conference Room

Address: 190 Greenhorn Road
Yreka, California

Zoom Attendees:

Conference Call In Number: +1.669.444.9171 US
Meeting ID: 836 7555 0181
Passcode: 964331

1. Call to Order / Roll Call
2. Presentation from the Public

PLEASE NOTE: This time slot is for information from the public. No action or discussion will be conducted on matters presented at this time. You will be allowed three (3) minutes for your presentation. The Chair can extend the time for appropriate circumstances. When addressing the Commission, please state your name for the record prior to providing your comments. Please address the Commission as a whole through the Chair. Comments should be limited to matters within the jurisdiction of the Commission.

Agenda
Siskiyou County Local Transportation Commission

3. Consent Agenda - *The following consent agenda items are expected to be routine and non-controversial. They may be acted upon by the Commission at one time without discussion. Any Commissioner, staff member, or interested person may request that an item be removed from the Consent Agenda for discussion and consideration. Approval of a consent item means approval of the recommended motion as specified on the Agenda Worksheet.*

*Public comment for consent agenda items: - Please press *9 to 'raise your hand' to ask to speak during the ZOOM/teleconference meeting.*

- a) Report of Expenses and Revenues Year-to-Date – Informational Only
 - Local Transportation Commission (Fund: 2505)
 - Regional Transportation Planning (Fund: 2506)
 - b) Transportation Staff Report – Informational Only
 - c) Commission Staff Report – Informational Only
 - d) Minute Approval – March 14, 2023
 - e) Federal Apportionment Regional Surface Transportation Program Exchange Agreement FY 2022/2023
 - Resolution #23-04
 - f) Budget Transfer – FY 2022/2023
 - g) Low Carbon Transit Operations Program Application - 2022/2023
 - Resolution #23-05
 - h) Unmet Transit Needs Public Hearing Timeline for 2023
4. Presentation/Discussion – Caltrans – Highway 3 Corridor Plan
5. Discussion/Action – Teleconference Meeting Participation
6. Discussion/Action - Regional Surface Transportation Program Allocation of Funds
7. Discussion/Action – FY 2021/2022 Financial Audits
8. Discussion/Action - Approve Various Budgets for FY 2022/2023 and FY 2023/2024
- a) Local Transportation Funds (772010)
 - Resolution #23-06 and Resolution #23-07
 - b) Local Exchange Transportation Funds (772002)
 - Resolution #23-08 and Resolution #23-09
 - c) State Transit Assistance (772003)
 - Resolution #23-10 and Resolution #23-11
 - d) SB1 State of Good Repair (Fund: 2529)
 - Resolution #23-12
 - e) Low Carbon Transit Operations Program (Fund: 2531)
 - Resolution #23-13

Agenda
Siskiyou County Local Transportation Commission

- f) SB1 State of Good Repair (Fund: 2532)
Resolution #23-14 and Resolution #23-15
 - g) Low Carbon Transit Operations Program (Fund: 2533)
Resolution #23-16 and Resolution #23-17
 - h) SB1 State of Good Repair 22/23 Allocation (Fund: 2534)
Resolution #23-18 and Resolution #23-19
 - i) Local Transportation Administration (Fund: 2505)
Resolution #23-20
 - j) Regional Transportation Planning (Fund: 2506)
Resolution #23-21
9. Discussion/Action - Appointment of Executive Director Effective June 1, 2023
- a) Resolution #23-24
 - b) Resolution #23-25
10. Miscellaneous
11. Adjourn
- Next Regular Meeting: Tuesday, June 6, 2023 – 1:30 p.m.

Agenda
Siskiyou County Local Transportation Commission

Topic: Siskiyou Transportation Commission Meeting

Time: May 9, 2023 – 1:30 PM Pacific Time (US and Canada)

Zoom Attendees:

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 836 7555 0181

Passcode: 964331

I declare a copy of this agenda was posted at the Siskiyou County Transit Center at 190 Greenhorn Road, Yreka, CA 96097, by May 5, 2023, by 5:00 PM.

Agenda packets will be available for public review May 5, 2023, at Siskiyou County Transit Center office and online at https://www.co.siskiyou.ca.us/recent_meetings .

NOTE:

Public participation is encouraged. In compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and in compliance with the Ralph M. Brown Act, if you plan on attending the public meeting and need a special accommodation because of a sensory or mobility impairment or disability, or have a need for an interpreter, please contact Melissa Cummins at 530.842.2017, 48 hours in advance of the meeting to arrange for those accommodations. (Government Code 53953)

NOTE: In the event of a disruption which prevents the public agency from broadcasting the meeting to members of the public using the call-in option or internet-based service option, or in the event of a disruption within the local agency's control which prevents members of the public from offering public comments using the call-in option or internet-based service option, the body shall take no further action on items appearing on the meeting agenda until public access to the meeting via the call-in option or internet-based service option is restored. (Government Code 54953)

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3a

Report of Expenses and Revenues through April 30, 2023

Summary of Agenda Item (Description of Issue):

Attached report details all revenues and expenses for Funds 2505 (LTA) and 2506 (RTP) through April 30, 2023.

Recommended Action:

Information only.

FISCAL YEAR 2023
 Dates: 7/1/2022 to 4/30/2023
 Fund: 2505
 Org: 303020 Regional Transportation Planning

* Does not affect cash balance.

Transaction Date	Transaction Type	Document Number	Description	Account	Transaction Amount
10/24/2022	CR05	J2303932	STATE AUG 2022 QTR ALLOC 1/	502200	\$ 10,194.00
12/27/2022	CR05	J2306323	STATE OCT 2022 QTR ALLOC 1/	502200	\$ 10,194.00
3/23/2023	CR05	J2310024	STATE JAN23 QTR ALLOC 1/4%	502200	\$ 10,194.00
3/23/2023	CR05	J2310047	STATE JAN23 QTR ALLOC 1/4%	502200	\$ (10,194.00)
3/23/2023	CR05	J2310048	STATE JAN23 QTR ALLOC 1/4%	502200	\$ 10,194.00
4/20/2023	J099	J2311307	22/23 LTC ADMIN CORR	502200	\$ 10,768.50
10/1/2022	CR05	IA224168	1ST QTR 22/23 INTEREST ALLO	530100	\$ 152.39
1/1/2023	CR05	IA224170	2ND QTR 22/23 INTEREST ALLO	530100	\$ 362.92
4/1/2023	CR05	IA234172	3RD QTR 22/23 INTEREST ALLO	530100	\$ 410.30
7/1/2022	JE15	J2305733	J2214830 REV 21/22 GASB 31	530110*	\$ 2,867.53
3/21/2023	INNI	I2316465	ASSOCIATION OF MONTEREY BAY	720000	\$ 1,500.00
12/15/2022	INEI	I2310049	PILLON, CHARLES W.	723000	\$ 1,550.00
1/18/2023	INEI	I2311842	PILLON, CHARLES W.	723000	\$ 4,600.00
2/22/2023	INEI	I2314012	PILLON, CHARLES W.	723000	\$ 2,200.00
4/13/2023	INEI	I2318172	PILLON, CHARLES W.	723000	\$ 5,150.00
2/8/2023	J099	J2308098	ICRP SAN DEPT TO VARIOUS A	723100	\$ 34.46
2/9/2023	J099	J2308161	TRANSFER FUNDS TO COVER EXP	723100	\$ 1,252.00
9/12/2022	J099	UP230106	22/23 COST PLAN - JULY 2022	751000	\$ 1,427.83
9/12/2022	J099	UP230117	22/23 COST PLAN - AUG 2022	751000	\$ 1,427.83
9/12/2022	J099	UP230124	22/23 COST PLAN - SEPT 2022	751000	\$ 1,427.83
12/13/2022	J099	UP230303	22/23 COST PLAN - NOV 2022	751000	\$ 1,427.83
12/13/2022	J099	UP230303	22/23 COST PLAN - DEC 2022	751000	\$ 1,427.83
12/13/2022	J099	UP230303	22/23 COST PLAN - OCT 2022	751000	\$ 1,427.83
1/18/2023	J099	UP230393	22/23 COST PLAN - JAN 2023	751000	\$ 1,427.83
2/27/2023	J099	UP230459	22/23 COST PLAN - FEB 2023	751000	\$ 1,427.83
3/17/2023	J099	UP230533	22/23 COST PLAN - MAR 2023	751000	\$ 1,427.83
Total Revenue:					\$ 45,143.64
Total Expenditures:					\$ 29,136.93

FISCAL YEAR 2023
 Dates: 7/1/2022 to 4/30/2023
 Fund: 2506
 Org: 303030 Regional Transportation Planning

Transaction Date	Transaction Type	Document Number	Description	Account	Transaction Amount
10/1/2022	CR05	IA224168	1ST QTR 22/23 INTEREST ALL	530100	\$ 147.90
1/1/2023	CR05	IA224170	2ND QTR 22/23 INTEREST ALLO	530100	\$ 382.52
4/1/2023	CR05	IA234172	3RD QTR 22/23 INTEREST ALLOCATION	530100	\$ 496.99
7/1/2022	JE15	J2305733	J2214830 REV 21/22 GASB 31	530110	\$ 3,469.88
9/30/2022	CR05	J2302830	DEP#220930 21/22 Q4 OWP- P	540800	\$ 29,918.08
12/13/2022	CR05	J2305855	DEP#221213 ST OF CA 22/23 (1ST QTR)	540800	\$ 42,281.41
1/23/2023	J099	J2307254	CALCARD - A ADKISON	722000	\$ 6.10
4/26/2023	J099	J2311598	CALCARD - A ADKISON (03222023)	722000	\$ 51.10
7/28/2022	INEI	I2301172	METROPOLITAN TRANSPORTATIO	723000	\$ 25,250.00
8/10/2022	INNI	I2302181	GREEN DOT TRANSPORTATION S	723000	\$ 4,948.75
8/18/2022	INEI	I2302182	KENNY & NORINE, A LAW CORP	723000	\$ 1,618.00
9/27/2022	INEI	I2304606	GREEN DOT TRANSPORTATION S	723000	\$ 6,595.00
10/4/2022	INEI	I2305374	KENNY & NORINE, A LAW CORP	723000	\$ 1,273.00
11/24/2022	INEI	I2308719	KENNY & NORINE, A LAW CORP	723000	\$ 2,731.40
11/30/2022	INEI	I2309709	GREEN DOT TRANSPORTATION S	723000	\$ 2,223.75
11/30/2022	INEI	I2309724	GREEN DOT TRANSPORTATION S	723000	\$ 5,966.19
11/30/2022	INEI	I2309717	GREEN DOT TRANSPORTATION S	723000	\$ 7,827.50
1/18/2023	INEI	I2311860	KENNY & NORINE, A LAW CORP	723000	\$ 190.00
2/1/2023	INEI	I2312851	KENNY & NORINE, A LAW CORP	723000	\$ 57.00
2/23/2023	INEI	I2314153	KENNY & NORINE, A LAW CORP	723000	\$ 580.00
3/21/2023	INEI	I2316456	KENNY & NORINE, A LAW CORP	723000	\$ 120.00
4/6/2023	INEI	I2317877	REGIONAL ANALYSIS & PLANNING	723000	\$ 6,923.96
12/1/2022	J099	J2305453	LTC>CAO WRK PRFRMD M CUMMI	723100	\$ 915.83
12/16/2022	J099	J2306057	LTC>CAO WRK PRFRMD M CUMMI	723100	\$ 4,018.92
2/8/2023	J099	J2308103	ICRP'S SAN DEPT TO VARIOUS	723100	\$ 1,254.57
2/9/2023	J099	J2308161	TRANSFER FUNDS TO COVER EXP (2506)	723100	\$ (1,252.00)
2/9/2023	J099	J2308186	ICRP'S SAN DEPT - A KIMBALL	723100	\$ 82.70
2/9/2023	J099	J2308191	ICRP'S SAN DEPT - J HALL	723100	\$ 401.46
2/13/2023	J099	J2308256	WORK PERF'D - A ADKISON	723100	\$ 863.94
2/15/2023	J099	J2308412	WORK PERF'D - M CUMMINS	723100	\$ 1,056.08
2/15/2023	J099	J2308414	WORK PERF'D - M CUMMINS	723100	\$ 519.79
2/22/2023	J099	J2308687	WORK PERF'D - A ADKISON	723100	\$ 2,073.45
2/22/2023	J099	J2308692	WORK PERF'D - A STUMBAUGH	723100	\$ 81.29
8/9/2022	INNI	I2301612	TAVALERO, SUSAN	729000	\$ 33.35
8/9/2022	INNI	I2301604	DEUTSCH, BRUCE R.	729000	\$ 51.71
8/25/2022	INNI	I2302893	TAVALERO, SUSAN	729000	\$ 35.63
8/25/2022	INNI	I2302892	DEUTSCH, BRUCE R.	729000	\$ 55.25
11/10/2022	INNI	I2307967	DEUTSCH, BRUCE R.	729000	\$ 55.50
11/15/2022	INNI	I2308162	TAVALERO, SUSAN	729000	\$ 35.63
12/15/2022	INNI	I2310024	DEUTSCH, BRUCE R.	729000	\$ 55.25
1/17/2023	INNI	I2311317	TAVALERO, SUSAN	729000	\$ 34.88
4/19/2023	INNI	I2318644	DEUTSCH, BRUCE R.	729000	\$ 57.90
4/19/2023	INNI	I2318645	DEUTSCH, BRUCE R.	729000	\$ 57.90
4/20/2023	INNI	I2318839	TAVALERO, SUSAN	729000	\$ 36.55
4/20/2023	INNI	I2318841	TAVALERO, SUSAN	729000	\$ 36.55
Total Revenue:					\$ 76,696.78
Total Expenditures:					\$ 76,923.88

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3b

Transportation Department - Staff Report to Commission

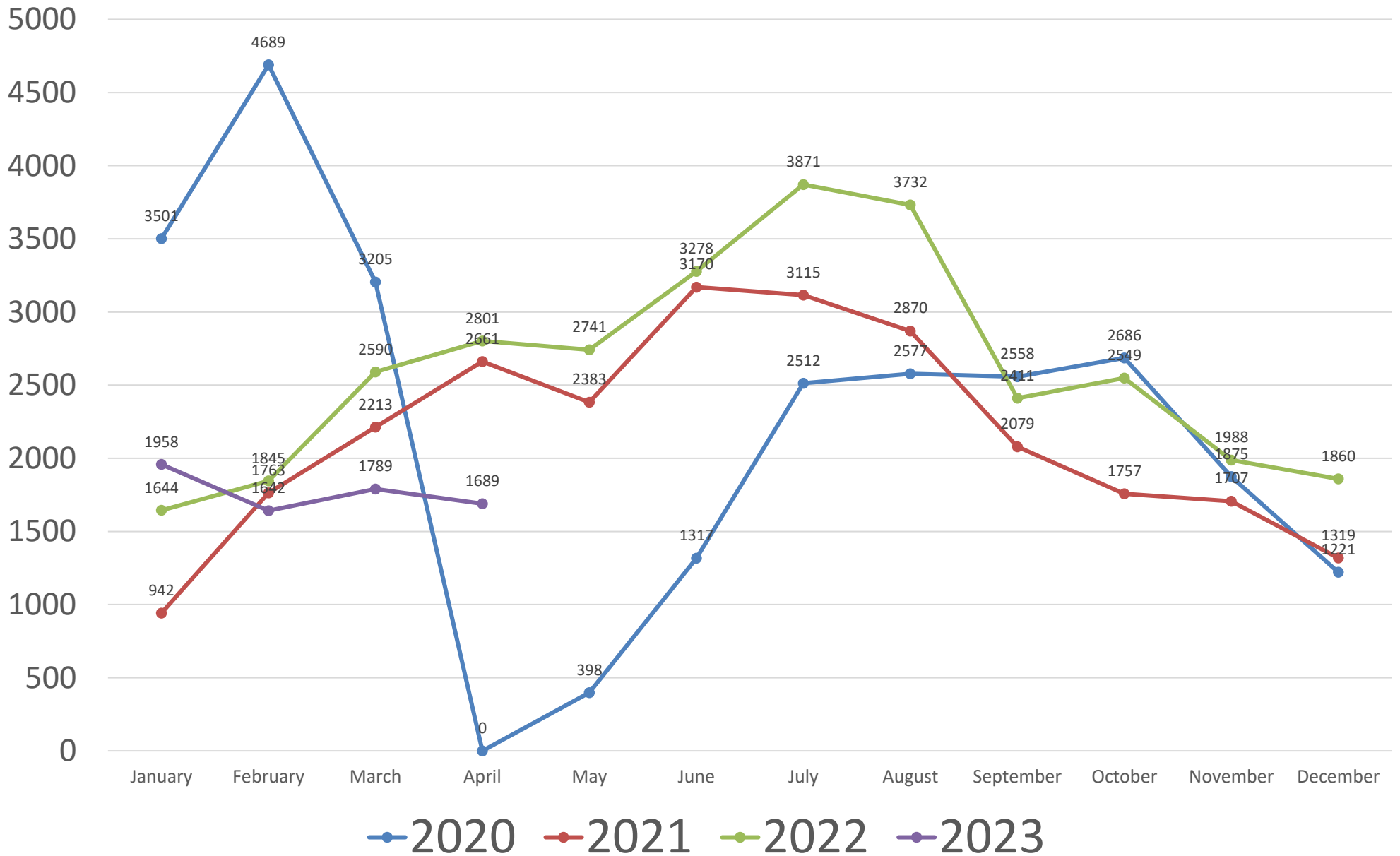
Summary of Agenda Item (Description of Issue):

1. STAGE resumed charging full fares on April 17, 2023.
2. Currently recruiting for Transportation Services Worker for airport maintenance and a relief Bus Driver.
3. Weed Airport FBO (Vali Aviation) rental car service is now available.
 - Interested clients can also call the Weed FBO in advance to request a car be delivered to the Siskiyou County Airport.
4. Weed Airport FBO (Vali Aviation) has installed a new double wall 5000-gallon fuel tank, card reader, dispenser, and fuel hose for 100LL fuel. Fuel is expected to be available no later than May 22, 2023.
5. Phase I of the Weed Airport Taxiway and Apron
 - Asphalt replacement is expected to start in summer of 2023. (13 weeks). This includes the reconstruction of approximately 126,066 square feet of apron and 1792 linear feet of taxiway asphalt pavement on the apron and taxiways.
 - The existing asphalt pavement and aggregate base will be pulverized and re-used as recycled aggregate base course. Demolition also includes the removal of the existing storm drain systems. New asphalt pavement will be installed on the apron and taxiways. In addition, earthwork grading and drainage improvements will be installed throughout the area of improvements.
 - The project also includes the installation of pavement markings, reflector lights, and airfield electrical.
 - The construction budget is \$3,323,186.67.
6. The Board of Supervisors approved a fuel service agreement with Vali Aviation at the Siskiyou County Airport on May 2, 2023.
7. The roof replacement of the FAA equipment building, and airport equipment storage at the Siskiyou County Airport are now complete. This damage occurred during the high windstorm that occurred in January 2023.
8. The south county LCTOP bus stop enhancement study was performed on April 20, 2023. Several locations were identified for the installation of Simme Seats this year.
9. An on-site meeting is scheduled for May 15, 2023, in Happy Camp with the Karuk Tribe Transportation Director and Caltrans to identify locations for the installation of new bus stops.

RECOMMENDED ACTION:

Information only

Historical Ridership Comparison 2020,2021,2022,2023



Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3c

Staff Report

Summary of Agenda Item (Description of Issue):

i. Commission Activities:

- Staff finalized the Request for Proposals for the Pavement Management System update and issued the RFP on May 1, 2023. The deadline for proposals is Friday, June 2, 2023, by 3:00 p.m.
- Finalized the FY 2021/2022 audit with Charles Pillon and submitted it to the State of California.
- Prepared FY 2023/2023 Commission budgets.
- Staff evaluated options for staffing for the Commission and created a new classification.

ii. Regional Surface Transportation Program

- Call for projects was issued to local agencies. Submissions are due by Friday, April 14, 2023.

iii. Overall Work Program

- a. Staff submitted the 2nd Quarter Overall Work Program invoice for \$ 30,051.72 on April 17, 2023.
- b. Staff submitted the FY 2023/2023 draft Overall Work Program to Caltrans on April 21, 2023.

iv. Coordination Activities:

- a. Started cross training for new staff.

Upcoming Items:

Finalize updated RFP for ATP Plan

Present FY 23/24 Overall Work Program to Commission for approval.

Unmet Transit Needs Public Hearing – June 6, 2023

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3d

Minute Approval

Summary of Agenda Item (Description of Issue):

Approval of the minutes for the following meetings:

- i. March 14, 2023

Recommended Action:

Approval of minutes.

Siskiyou County Local Transportation Commission (RTPA)
Wednesday, March 14, 2023 – 1:30 p.m.
Siskiyou County Transit Center
190 Greenhorn Rd
Yreka, California

The Siskiyou County Local Transportation Commission meeting was called to order at 1:30 p.m. by Chair Susan Tavalero in the Siskiyou County Transit Center in Yreka, CA.

The following Commissioners were in attendance:

Nancy Ogren	2022 Chair	County of Siskiyou	Delegate
Bruce Deutsch	2022 Vice Chair	City of Dunsmuir	Delegate
Ed Valenzuela	Commissioner	County of Siskiyou	Delegate
Paul McCoy	Commissioner	City of Yreka	Delegate
Susan Tavalero	Commissioner	City of Weed	Delegate
Michael Kobseff	Commissioner	County of Siskiyou	Delegate

Absent:

Brandon Criss	Commissioner	County of Siskiyou	Alternate
Julia Mason	Commissioner	Town of Fort Jones	Alternate

Staff Present:

Melissa Cummins	Interim Executive Director
Angela Adkison	Staff Services Analyst II

1. Call to Order/Roll Call

Chair Ogren called the meeting to order at 1:35 p.m.

Roll Call Vote

Present: Chair Ogren, Vice Chair Deutsch, Commissioner Valenzuela, Commissioner McCoy, Commissioner Kobseff, Commissioner Tavalero

Absent: Commissioner Criss, Commissioner Mason

2. Presentation from the Public

Kip Whipple, representing JH Ranch, provided public comment regarding their attempts to conform to the requirements related to their proposed expansion. Mr. Whipple stated the cost of the work that is required to comply is estimated to be approximately \$1.5 million. JH Ranch was requesting funding from the Commission to meet these requirements. He suggested that perhaps grants or the Commission could assist funding for the work. The Commission inquired about a possible match money being provided by JH Ranch.

A copy of Mr. Whipple's comments was provided to Commission staff.

Siskiyou County Local Transportation Commission (RTPA)
Wednesday, March 14, 2023 – 1:30 p.m.
Siskiyou County Transit Center
190 Greenhorn Rd
Yreka, California

3. Discussion/Action – Teleconference Meeting Participation

Mrs. Cummins explained the current rules and regulations regarding Teleconference Meeting Participation for the Commissioners. She stated that currently, the rules are that the Commissioner that cannot attend in person must inform the Commission and Executive Director that they will not be in attendance at least 24 hours before the meeting time. If they inform the Commission and Executive Director 30 days in advance, they are allowed to “Zoom in,” to attend the meeting. Commissioner Deutsch asked if the public will also be allowed to “Zoom in,” to which Mrs. Cummins responded positively.

Commissioner Kobseff stated that he believes that the Commissioners were only required to inform the Commission and Executive Director at least 10 days in advance, not 30 as Mrs. Cummins had explained. Mrs. Cummins said that she would investigate the matter further and let the Commissioners know definitively. Commissioner Valenzuela noted that the reason that the Commissioners have alternates is in case they cannot make it to the meetings.

4. Discussion/Action – Consent Agenda

The following items were included in the Consent Agenda:

- a. Report of Expenses and Revenues Year-to-Date – Informational Only
 - i. Local Transportation Commission (Fund 2505)
 - ii. Regional Transportation Planning (Fund 2506)
- b. Minute Approval – February 13, 2023
- c. Commission Staff Report – Informational Only

A motion was made by Commissioner Deutsch and seconded by Commissioner Kobseff to approve the Consent Agenda.

Ayes: Tavalero, Ogren, Valenzuela, McCoy

Noes: N/A

Absent: Criss, Mason

5. Discussion - Various

- a. Presentation/Discussion – Caltrans Update on Projects in Siskiyou County

Kelly Zolotoff provided a brief overview of current Caltrans projects throughout the county. Commissioner Valenzuela asked if Caltrans would be willing to provide a presentation to the various city councils where these projects are

Siskiyou County Local Transportation Commission (RTPA)
Wednesday, March 14, 2023 – 1:30 p.m.
Siskiyou County Transit Center
190 Greenhorn Rd
Yreka, California

taking place. Mrs. Zolotoff stated that Caltrans is currently working with Weed City Council, and will work with Dunsmuir, Dorris and Mount Shasta.

Commissioner Kobseff showed interest in the Wildlife Crossing project that will be constructed over Highway 97. Mrs. Zolotoff updated the Commission on the Yreka Main Street Rehab Project, stating that the fiberoptics will be installed within the next two months and that the sidewalk work will begin next week weather permitting and continue through the summer.

Commissioners informed Caltrans staff that the striping in front of Starbucks in Yreka needs to be redone as it is faint and causing confusion amongst drivers.

Commissioner McCoy asked several questions of Mrs. Zolotoff concerning Suburban Propane, pouring concrete “hot” to do so in the cold, etc. Commissioners advised Caltrans that stop lights are not being “triggered” properly on Main Street in Yreka and that they need to be recalibrated. Caltrans stated a ticket had already been submitted to address this concern. Mrs. Zolotoff stated that there will be a presentation at the Yreka City Council meeting soon regarding projects specific to Yreka.

b. Discussion/Action – Responses to Executive Director Proposal

Mrs. Cummins explained to the Commission that no responses have been received for the RFP for Executive Director yet. She requested authorization to repost the RFP for three more weeks. The Commission approved the request.

c. Informational Only – Presentation of Historical Financial Data for FY

Mrs. Cummins provided several documents that show an overview of the last five years of financial data for the Local Transportation Commission’s two funds, 2505 and 2506. She explained what the two funds were used for historically. Commissioner Kobseff questioned the Cost Allocation amount and Mrs. Cummins explained that were not shown how this money is allocated by the County in detail.

6. Miscellaneous

Vice Chair Deutsch explained that he would like to explore a way for Dunsmuir Airport to have fuel available at the airport. Commissioners suggested the city reach out separately from the County. Ms. Cummins advised she would have Steve Serdahl forward the contact information to Commission Deutsch.

Chair Ogren advised the Commission she will be absent from the next regular meeting on April 11, 2023.

Siskiyou County Local Transportation Commission (RTPA)
Wednesday, March 14, 2023 – 1:30 p.m.
Siskiyou County Transit Center
190 Greenhorn Rd
Yreka, California

7. Meeting adjourned at 2:17 p.m.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

SUBJECT: Agenda Item # 3e

Federal Apportionment Exchange Program Agreement for FY 2022/2023

SUMMARY (Description of Issue):

Each year the Siskiyou County Local Transportation Commission receives State Highway Account funds representing the County's share of the Federal Regional Surface Transportation Program. The allocation for 2022/2023 is \$ 107,730.00.

Eligible projects include:

- Construction, Reconstruction, Rehabilitation, Resurfacing, Restoration, and Operational Improvements on:
 - o Federal Aid Highways not functionally classed local or rural minor collectors.
 - o Bridges, including bridges on public roads of all functional classifications.
- Capital costs for transit projects eligible under Federal Transit Act
- Carpool projects
- Highway and Transit safety improvements and programs and hazard elimination.
- Highway and Transit R&D and Technology Transfer programs.
- Capital and Operating costs for traffic monitoring, management and control.
- Surface transportation planning programs
- Transportation Enhancement Activities
- Transportation control Measures listed in Section 108 of the Clean Air Act.

This apportionment is available for allocation to projects defined under Sections 133 (b) and 133 (c) of Title 23, United States Code and Article XIX of the California State Constitution and implemented in accordance with the requirements of Section 182.6(d)(1) of the Streets and Highway Code.

Recently funded projects include:

- | | | |
|--------------------|-------------------|-----------|
| - City of Weed: | Parking Lot Rehab | \$ 90,000 |
| - City of Tulelake | C Street | \$ 41,336 |

RECOMMENDED ACTION:

Adopt Resolution #23-04 authorizing the Interim Executive Director to execute the Federal Apportionment Exchange Program Agreements for FY 2022/2023.

FEDERAL APPORTIONMENT EXCHANGE PROGRAM
CALIFORNIA DEPARTMENT OF TRANSPORTATION
REGIONAL TRANSPORTATION PLANNING AGENCY

District: 02
Agency: Siskiyou County Transportation Commission

Agreement No. X23-6151(036)
AMS Adv ID:0223000146

THIS AGREEMENT is made on _____, by Siskiyou County Transportation Commission, a Regional Transportation Planning Agency (RTPA) designated under Section 29532 of the California Government Code, and the State of California, acting by and through the Department of Transportation (STATE).

WHEREAS, RTPA desires to assign RTPA's portion of federal apportionments made available to STATE for allocation to transportation projects in accordance with Section 182.6 of the Streets and Highways Code (Regional Surface Transportation Program/Regional Surface Transportation Block Grant Program [RSTP/RSTBGP] funds) in exchange for nonfederal State Highway Account funds:

NOW, THEREFORE, the parties agree as follows:

1. As authorized by Section 182.6(g) of the Streets and Highways Code, RTPA agrees to assign to STATE the following portion of its estimated annual RSTP/RSTBGP apportionment:

\$107,730.00 for Fiscal Year 2022/2023

The above referenced portion of RTPA's estimated annual RSTP/RSTBGP apportionment is equal to the estimated total RSTP/RSTBGP apportionment less (a) the estimated minimum annual RSTP/RSTBGP apportionment set for the County under Section 182.6(d)(2) of the Streets and Highways Code, (b) any Federal apportionments already obligated for projects not chargeable to said County's annual RSTP/RSTBGP minimum apportionment, and (c) those RSTP/RSTBGP apportionments RTPA has chosen to retain for future obligation.

2. RTPA agrees the exchange for County's estimated annual RSTP/RSTBGP minimum apportionment under Section 182.6(d)(2) of the Streets and Highways Code will be paid by STATE directly to Siskiyou County.

For Caltrans Use Only

I hereby Certify upon my own personal knowledge that budgeted funds are available for this encumbrance



Accounting Officer

| Date 04/04/2023 | \$107,730.00

3. Subject to the availability of STATE funds following the receipt of an RTPA invoice evidencing RTPA's assignment of those estimated RSTP/RSTBGP funds under Section 1 to STATE, STATE agrees to pay to RTPA an amount not to exceed \$107,730.00 of non-federal exchange funds ("Funds") that equals the sum of the estimated RSTP/RSTBGP apportionment assigned to State in Section 1 above.

4. RTPA agrees to allocate all of these Funds only for those projects implemented by cities, counties, and other public transportation agencies as are authorized under Article XIX of the California State Constitution, in accordance with the requirements of Section 182.6(d)(1) of the Streets and Highways Code.

5. RTPA agrees to provide to STATE annually by each August 1 a list of all local project sponsors allocated Funds in the preceding fiscal year and the amounts allocated to each sponsor.

6. RTPA agrees to require project sponsors receiving those Funds provided under this AGREEMENT to establish a special account for the purpose of depositing therein all payments received from RTPA pursuant to this Agreement: (a) for cities within their Special Gas Tax Street Improvement Fund, (b) for counties, within their County Road Fund, and (c) for all other sponsors, a separate account.

7. RTPA agrees, in the event a project sponsor fails to use Funds received hereunder in accordance with the terms of this AGREEMENT, to require that project sponsor to return those exchange Funds to RTPA for credit to the account established under Section 6 above. In the event of any such requirement by STATE, RTPA shall provide written verification to STATE that the requested corrective action has been taken.

8. STATE reserves the right to reduce the STATE Funds payment required hereunder to offset such additional obligations by the RTPA or any of its sponsoring agencies against any RSTP/RSTBGP federal apportionments as are chargeable to, but not included in, the assignment made under Section 1 above.

9. COST PRINCIPLES

A) RTPA agrees to comply with, and require all project sponsors to comply with Office of Management and Budget Supercircular 2 CFR 200, Cost Principles for State and Local Government and the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

B) RTPA will assure that its fund recipients will be obligated to agree that (A) Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, Et Seq., shall be used to determine the allowability of individual project cost items and (B) Those parties shall comply with Federal Administrative Procedures in accordance with 2 CFR 200, Uniform Administrative Requirements for Grants and Cooperative Agreements To State And Local Governments. Every sub-recipient receiving funds as a contractor or sub-contractor under this agreement shall comply with Federal administrative procedures in accordance with 2 CFR 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

C) Any fund expenditures for costs for which RTPA has received payment or credit that are determined by subsequent audit to be unallowable under Office of Management and Budget Supercircular 2 CFR 200 are subject to repayment by RTPA to STATE. Should RTPA fail to reimburse fund moneys due STATE within 30 days of demand, or within such other period as may be agreed in writing between the parties, hereto, STATE is authorized to intercept and withhold future payments due RTPA and STATE or any third-party source, including but not limited to, the State Treasurer, The State Controller and the CTC. The implementation of the Supercircular will cancel 49 Cfr Part 18.

10. THIRD PARTY CONTRACTING

A) RTPA shall not award a construction contract over \$10,000 or other contracts over \$25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code Sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed using Funds without the prior written approval of STATE.

B) Any subcontract or agreement entered into by RTPA as a result of disbursing Funds received pursuant to this AGREEMENT shall contain all of the fiscal provisions of this Agreement; and shall mandate that travel and per diem reimbursements and third-party contract reimbursements to subcontractors will be allowable as project costs only after those costs are incurred and paid for by the subcontractors.

C) In addition to the above, the preaward requirements of third party contractor/consultants with RTPA should be consistent with Local Program Procedures as published by STATE.

11. ACCOUNTING SYSTEM

RTPA, its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate Fund expenditures by line item. The accounting system of RTPA, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP), enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices.

12. RIGHT TO AUDIT

For the purpose of determining compliance with this AGREEMENT and other matters connected with the performance of RTPA's contracts with third parties, RTPA, RTPA's contractors and subcontractors and STATE shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such materials available at their respective offices at all reasonable times for three years from the date of final payment of Funds to RTPA. STATE, the California State Auditor, or any duly authorized representative of STATE or the United States Department of Transportation, shall each have access to any books, records, and documents that are pertinent for audits, examinations, excerpts, and transactions, and RTPA shall furnish copies thereof if requested.

13. TRAVEL AND SUBSISTENCE

Payments to only RTPA for travel and subsistence expenses of RTPA forces and its subcontractors claimed for reimbursement or applied as local match credit shall not exceed rates authorized to be paid exempt non-represented State employees under current State Department of Personnel Administration (DPA) rules.

If the rates invoiced are in excess of those authorized DPA rates, then RTPA is responsible for the cost difference and any overpayments shall be reimbursed to STATE on demand.

STATE OF CALIFORNIA
Department of Transportation

Siskiyou County Transportation Commission

By: _____
Office of Project Management Oversight
Division of Local Assistance

Date: _____

By: _____

Title: _____

Date: _____

RESOLUTION NO. 23-04

Siskiyou County Local Transportation Commission
Federal Apportionment Exchange Program Agreement 2022/2023

WHEREAS, the Surface Transportation Program (STP) allocates federal funding from the Highway Account of the Highway Trust Fund; and

WHEREAS, State funds offer greater flexibility to smaller agencies to use funding than Federal sources, and

WHEREAS, Section 182.6(d)(2) of the California Streets and Highways Code allows for an exchange of Federal Regional Surface Transportation Program (RSTP)/Regional Surface Transportation Block Grant Program (RSTBGP) funding for nonfederal State highway Account Funds; and

WHEREAS, Siskiyou County (as a region) has been apportioned \$ 107,730.00 of RSTP/RSTBGP funding for the 2022/2023 fiscal year; and

NOW, that the Siskiyou County Local Commission Transportation hereby approves the exchange of FY 2022/2023 federal apportionment of \$ 107,730.00 of RSTP/RSTBGP funding for the same amount of State of California funding and authorizes Interim Executive Director, Melissa Cummins, to sign Agreement No. X23-6151(036) between the Siskiyou County Local Transportation Commission and the State of California.

PASSED AND ADOPTED by the Siskiyou County Local Transportation Commission, State of California, this 9th day of May 2023, by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins, Interim Executive Director

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3f

Budget Appropriation – FY 2022/2023

Summary of Agenda Item (Description of Issue):

Authorize the following appropriation adjustments for FY 2022/2023.

Increase 502200 (Local Transportation Funds) by \$14,358.00

Increase 720000 (Memberships) by \$ 1,500.00

Recommended Action:

Authorize the Interim Executive Director to execute a request for budget appropriations to increase the Commission's administration budget by the listed amounts for FY 2022/2023.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3g

Application for Low Carbon Transit Operations Program for 2022/2023
Resolution # 23-05

Summary of Agenda Item (Description of Issue):

Caltrans' Division of Mass Transportation's Low Carbon Transit Operations Program (LCTOP) is one of several programs that are part of the Transit, Affordable Housing, and Sustainable Communities Program established by the California Legislature in 2014 with Senate Bill 862.

LCTOP was created to provide operating and capital assistance to transit agencies with the goal of reducing greenhouse gas (GHG) emissions and improving mobility with an emphasis on serving Low Income and Disadvantaged Communities.

STAGE requests approval to submit the enclosed grant application for \$ 112,167, which will be used to provide transit services to Happy Camp and the communities along the Highway 96 corridor.

Pursuant to PUC 99313.2(c) the only entities eligible to receive a direct allocation of LCTOP funding from the State Controller's Office are a transportation planning agency or county transportation commission.

Pursuant to PUC 99314, the above regional entities shall then sub-allocate funds to transit operators listed on the SCO's LCTOP Allocation Estimate letter.

LCTOP funds are made available for operational projects that reduce GHG emissions and improve mobility with an emphasis on serving Low Income and Disadvantaged Communities. Eligible uses (per PUC section 99212.1 (c)) include any expenditures that directly enhance or expand transit service.

STAGE is eligible to receive an allocation of \$112,167.00 for operational projects.

STAGE hereby requests approval of the FY 2022-2023 project list as presented in the attached documentation.

RECOMMENDED ACTION:

- Adopt Resolution #23-05 authorizing STAGE to apply for the Low Carbon Transit Operations Program in the amount of \$ 112,167.00.
- Authorize the Chair to execute the Authorized Agent form authorizing Interim Executive Director, Melissa Cummins, to execute documents necessary to secure funding.



FY 2022-2023 LCTOP

RESOLUTION # 23-05 SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION

AUTHORIZATION FOR THE EXECUTION OF THE CERTIFICATIONS AND ASSURANCES AND AUTHORIZED AGENT FORMS FOR THE LOW CARBON TRANSIT OPERATIONS PROGRAM (LCTOP) FOR THE FOLLOWING PROJECT(S): STAGE HAPPY CAMP SERVICE - \$112,167.00

WHEREAS, the Siskiyou County Local Transportation Commission is an eligible project sponsor and may receive state funding from the Low Carbon Transit Operations Program (LCTOP) for transit projects; and

WHEREAS, the statutes related to state-funded transit projects require a local or regional implementing agency to abide by various regulations; and

WHEREAS, Senate Bill 862 (2014) named the Department of Transportation (Department) as the administrative agency for the LCTOP; and

WHEREAS, the Department has developed guidelines for the purpose of administering and distributing LCTOP funds to eligible project sponsors (local agencies); and

WHEREAS, the Siskiyou County Local Transportation Commission wishes to delegate authorization to execute these documents and any amendments thereto to Melissa Cummins, Interim Executive Director.

WHEREAS, the Siskiyou County Local Transportation Commission wishes to implement the following LCTOP project(s) listed above,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Transportation Commission wishes to fund the recipient and agrees to comply with all conditions and requirements set forth in the Certification and Assurances and the Authorized Agent documents and applicable statutes, regulations, and guidelines for all LCTOP funded transit projects.

NOW THEREFORE, BE IT FURTHER RESOLVED that Melissa Cummins, Interim Executive Director, is hereby authorized to execute all required documents of the LCTOP program and any Amendments thereto with the California Department of Transportation.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of the Siskiyou County Local Transportation Commission wishes that it hereby authorizes the submittal of the following project nomination(s) and allocation request(s) to the Department in FY 2022-2023 LCTOP funds:

(Continued to next page)



FY 2022-2023 LCTOP

List project(s), including the following information:

Project Name: STAGE Happy Camp Service

Amount of LCTOP funds requested: \$112,167.00.

Short description of project: Service to and from Happy Camp for 21 months.

Contributing Sponsors (if applicable): N/A

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins, Interim Executive Director

Lead Agency Information

Lead Agency Name:		County of Siskiyou			
Address:		190 Greenhorn Road			
City, State, Zip Code:		Yreka, CA 96097			
County:		Siskiyou County			
Regional Entity:		Siskiyou County Local Transportation Commission			
Title VI Attached:		Yes	Title VI Approval Date:		08/14/20

Allocation Request Prepared by		Contact (if different than "Prepared by")			
Name:	Angela Adkison	Name:			
Title:	Staff Services Analyst II	Title:			
Phone #:	530-842-8226	Phone #:			
E-mail:	aadkison@co.siskiyou.ca.us	E-mail:			

Authorized Agent		Legislative District Numbers				
Name:	Melissa Cummins	Assembly*:	1			
Title:	Executive Director, SCLTC	Senate*:	1			
Phone #:	530-842-8017	Congressional*:	1			
E-mail:	mcummins@co.siskiyou.ca.us	*if you have additional Districts, please provide a separate attachment				

Project Summary

Name: <i>No more than 180 characters.</i>		STAGE Happy Camp Service			
Description (Short): <i>No more than 375 characters.</i>		STAGE will provide the residents of Happy Camp (a small rural underserved community) the opportunity to utilize our bus service to access essential services in city of Yreka twice weekly.			
SB-942	No	Agencies that elect to use SB 942 are required to use their apportionment concurrent to the initial submittal of their SB-942 project. Agencies are limited to three years maximum to expend project funds using SB-942. Missed submission of LCTOP Project Activity Reports (PAR) will result in a request to return funds to the LCTOP program. Agencies are required to submit annual expenditure reports along with their project activity reports. Agencies are not permitted to request a CAP for a transfer of funds to or from SB-942 projects. Cost savings and interest must be applied to the awarded project or returned to the LCTOP program.			
Type:		Operations			
Sub-Type		Provision of a new expanded/enhanced transit service			

Total Years of Rollover:		0	Remaining Years of Rollover:		0
Start date (anticipated):		7/1/2023	End date (anticipated):		03/31/2025
<u>Please provide specific area information for the project in the Lat-Long tab.</u>					

Project Life: For capital projects, state the project useful life in years . For operation projects state the number of months a service will be funded.					
Capital:		█		Operations:	
				21	
Funding:	99313:	\$107,586	99314:	\$4,581	Total: \$112,167
Approved LONP:		No		LONP Approval date:	

LCTOP FY 2022-2023
Allocation Request

Funding Information

<i>LCTOP Allocation Year</i>	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Total
PUC 99313 Amount:		\$107,586				\$107,586
PUC 99314 Amount:		\$4,581				\$4,581
Total LCTOP Funds:	\$0	\$112,167	\$0	\$0	\$0	\$112,167
Other GGRF:						\$0
Other Funds:						\$0
Total Project Cost:	\$0	\$112,167	\$0	\$0	\$0	\$112,167

Lead Agency:	County of Siskiyou	Amount:	PUC Funds Type:
Contact Person:	Angela Adkison	\$107,586	99313
Contact Phone #:	530-842-8226	\$4,581	99314
Contact E-mail:	aadkison@co.siskiyou.ca.us		

Contributing Sponsor:		Amount:	PUC Funds Type:
Contact Person:			99313
Contact Phone #:			99314
Contact E-mails:			

Contributing Sponsor:		Amount:	PUC Funds Type:
Contact Person:			99313
Contact Phone #:			99314
Contact E-mails:			

Contributing Sponsor:		Amount:	PUC Funds Type:
Contact Person:			99313
Contact Phone #:			99314
Contact E-mails:			

Contributing Sponsor:		Amount:	PUC Funds Type:
Contact Person:			99313
Contact Phone #:			99314
Contact E-mails:			

Total FY 22-23 LCTOP Funding **\$112,167**

Fully Funded Project: Provide a description of all the funds that will be used to complete this project and how LCTOP funds will not supplant other funding sources. Include the project ID and awarded funding amount from prior rollover years.

This project will provide all of the funding for this route, so it is only possible because of the LCTOP funds. It will serve a Low Income and Disadvantaged Populace who desperately need this service and have been requesting it for some time.

Project Changes: This section should be completed to detail any funds included in the "Prior" column of the Funding Information section above. For projects with an approved CAP that transferred funds and/or interest into the project from previous years, include the Project ID, amount of funds transferred, and CAP approval date.

LCTOP FY 2022-2023
Allocation Request

Funding Plan								
Proposed Total Project Cost								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PS&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R/W	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veh/Equip Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operations/Other	\$0	\$0	\$62,142	\$50,025	\$0	\$0	\$0	\$112,167
TOTAL	\$0	\$0	\$62,142	\$50,025	\$0	\$0	\$0	\$112,167

Low Carbon Transit Operations Program (LCTOP)								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other			\$62,142	\$50,025				\$112,167
TOTAL	\$0	\$0	\$62,142	\$50,025	\$0	\$0	\$0	\$112,167

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Plan

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source:								
Component	Prior	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total
PA&ED								\$0
PS&E								\$0
R/W								\$0
CON								\$0
Veh/Equip Purchase								\$0
Operations/Other								\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Project Information

1) Project Description - Provide a comprehensive project description. For operations projects, include: [number of trips](#), [span](#), [frequency improvements](#), [number of days of operation and marketing component \(if applicable\)](#). For capital projects, include: [product specifications](#) and identify [all LCTOP funded components](#). **No more than 12 lines.**

The project will provide 364 trips to or from Happy Camp on 104 days over the course of 21 months. This is an improvement of 208 trips per year, as we currently do not have this service.

2) Project Planning - Provide a detailed explanation of the project planning process and how it was designed to avoid substantial burden on any low- income, disadvantaged, and vulnerable populations. [Include any public outreach efforts, engagement events, community input, and workshops](#). **No more than 10 lines.**

Planning for this project consisted of reviewing several requests for service made by members of the community who have specifically asked for service to and from Happy Camp. Many of these requests came from residents of the town, many of whom utilized the service in the past when we had a route through Happy Camp. Not only did STAGE staff take the requests into consideration while planning for this project, but also we are aware that the town of Happy Camp has experienced extreme hardship over the last few years after a fire devastated the community and ravaged the land. Happy Camp is a low income and disadvantaged populace that will utilize the bus service to reach vital services only provided in Yreka. It has been expressed in several of our Local Transportation Commission meetings that the community in Happy Camp and the smaller communities between Happy Camp and Yreka would benefit greatly from a STAGE bus route.

3) Project Costs - Provide an [itemized breakdown](#) of project components and describe [how the cost estimations were developed](#). Please include marketing and bus wraps cost in this section. **Total costs must correspond to the [Funding Information section above](#). No more than 12 lines.**

According to the Siskiyou County 2021 Short Range Transit Plan, bus service to/from Happy Camp costs STAGE \$149.38 per vehicle per hour. Operating 104 days a year, equals 416 hours. ($\$149.38 * 416 \text{ hours} = \$62,142.08$)

Agency Information

4) Agency Fare - Describe the fare structure for your system and how the project will affect that structure if at all.

Happy Camp fares are \$6.00 one-way. The discounted rate for Happy Camp fares is \$4.50 one-way. This project will not affect the fare structure.

5) Agency Service - Describe the transit service provided and how the project plays into the overall operations. Include how the COVID-19 pandemic has impacted transit service related to the project. *No more than 10 lines.*

Pre COVID 19, transit service was provided 2 days a week to the community of Happy Camp, CA. The pandemic significantly impacted the community when all bus services stopped. During this time some bus drivers left employment for their own health and safety concerns. One being the Happy Camp driver, who lived in that community. Making things more challenging to the residents of Happy Camp, was the 2020 Slater forest fire that directly impacted the local residents. Now that the pandemic is over and the community has rebuilt, the residences of Happy Camp have expressed an overwhelming interest in re-instating the bus route so that they can conduct essential business in the City of Yreka, CA.

Project GHG Benefits

Greenhouse Gas Reductions - Describe qualitatively how this project will reduce greenhouse gas emissions.

Greenhouse Gas Reductions - Please provide quantitative information requested below and explanations supporting the data provided.

	Value	Explanation
Year 1 (Yr1) - First year of service, or year that capital improvements will be completed.	2023	July 2023 - June 2024
Year F (YrF) - Final year that the service is funded or the final year of useful life for capital improvements.	2025	July 2024 - March 2025
Project Yr. 1 Ridership Increase - Estimated annual ridership <u>contributed by the new service or capital improvement</u> in Yr1. Refer to page 5 of the Supplemental Guidance.	438	Short Range Transit Plan ridership for this route is 438 per year.
Project Yr. F Ridership Increase - Estimated annual ridership <u>contributed by the new service or capital improvement</u> in YrF. Refer to page 5 of the Supplemental Guidance.	329	Short Range Transit Plan ridership for this route is 438 per year. We will be operating 9 months in FY 2024/2025. $9/12 = 0.75$. $0.75 * 438 = 328.50$
Adjustment (A) - Adjustment factor to account for Choice Riders. Use default values listed on page 5 of the Supplemental Guidance.	0.705	Default Value for Commuter Bus
Trip Length (L) - Length (miles) of average auto trip reduced or average passenger trip length. You may use default values listed on page 17 of the Supplemental Guidance.	23.15	Default Value for Commuter Bus
Project Useful Life	2	This is calculated based on the values above.
Total Project Ridership Increased	767	This is calculated based on the values above.
Total Project VMTs Reduced	12,518	This number is calculated based on the values above.
Total Project GHG Emission Reductions (MTCO_{2e})	115.89	This number is calculated based on the values from above and the <u>QM-Tool tab</u> .
LCTOP Project GHG Emission Reductions (MTCO_{2e})	115.89	This number is calculated based on the values from above and the <u>QM-Tool tab</u> .

Project Benefits

Job Support Benefits *(Refer to LCTOP Guidelines and CARB Co-Benefits website for more information)*

Primary Project Activity <i>(select from drop-down)</i>	Operation of local transit service, including mixed mode
% of Project Budget Associated with Primary Activity	100%
Other Project Activity <i>(select from drop-down)</i>	
% of Project Budget Associated with Other Activity	
Other Project Activity <i>(select from drop-down)</i>	
% of Project Budget Associated with Other Activity	

Travel Cost Savings Benefits

[Refer to page 6 on the Supplemental Guidance.](#)

	Value	Explanation
Baseline Average One-Way Fare Cost (\$/One-Way Trip/Rider) <i>(Average fare per way prior to project implementation)</i>	\$6.00	This is the Happy Camp base fare.
New Average One-Way Fare Cost (\$/One-Way Trip/Rider) <i>(Average fare per way resulting from project implementation)</i>	\$6.00	This is the Happy Camp base fare.
Transit Facility Parking Cost (\$/Roundtrip/Rider) <i>(Average cost to park to use transit associated with project)</i>	\$0.00	We do not charge for parking at our transit facility.
Avoided Parking Cost (\$/Roundtrip/Rider) <i>(Average avoided parking cost associated with project)</i>	\$0.00	N/A
Avoided Toll Cost (\$/Roundtrip/Rider) <i>(Average avoided toll cost associated with project)</i>	\$0.00	N/A

Co-Benefits - Check all additional Benefits/Outcomes.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Improved Safety
<input checked="" type="checkbox"/> Improved Public Health
<input type="checkbox"/> Reduced Operating/Maintenance Costs
<input type="checkbox"/> Increase System Reliability | <input type="checkbox"/> Coordination with Educational Institution
<input type="checkbox"/> College <input type="checkbox"/> Grades K-12
<input checked="" type="checkbox"/> Promotes Active Transportation
<input type="checkbox"/> Promotes Integration w/ other modes |
|---|---|

Co-Benefits - Describe benefits selected above and other benefits not listed.

The project will improve safety as there will be only one bus on the road carrying multiple passengers instead of several cars on the road, which will statistically reduce the risk of car accidents. The project will improve public health as these passengers will be utilizing the service to attend doctor appointments and other health-related events in Yreka. This project will promote active transportation by allowing bikers and hikers going either way to travel to the communities in order to participate further in their chosen activity. Yreka is a city that has several parks and recreational activities that will promote the residents of Happy Camp and the surrounding areas to visit and exercise by enjoying these activities. Happy Camp is well-known for hiking trails and Native Culture education, prompting many tourists to visit and enjoy these immenities.

Priority Populations Benefits	
Does your Agency's Service Area have a Disadvantaged Community? (as defined by SB 535)	Yes
Is the project located within the boundaries of a disadvantaged community census tract?	Yes
Is the project located within the boundaries of a low-income community census tract?	Yes
Is the project located outside of a disadvantaged community, but within 1/2 mile of a disadvantage community and within a low-income census tract?	Yes
Amount of FY 22-23 funds benefitting Disadvantaged Communities : \$	112,165
Priority Population Community Engagement: Identify the specific assessment for the Community Engagement Co-benefit (High, Medium, Low): <i>*See Page 30 of the Supplemental Guidance</i>	Low
<u>Method:</u> Select the method your agency used for identifying an important community or household need.	B. Receive documentation of support from local community-based organizations and/or residents (e.g., letters, emails) identifying a need that the project addresses and demonstrating that the project has broad community support.
<u>Specific Common Need:</u> Make a selection only if letter D is selected above.	
Priority Populations Community Needs Description: Expound on the selections above in Method and Specific Common Need to describe the process that your agency used to identify important community needs. Provide details of any public outreach efforts, engagement events, community input, and workshops.	
<p>Misty Rickwalt, the Karuk Transportation Director, has attended multiple Local Transportation Commission meetings, representing the people of Happy Camp and the communities between Happy Camp and Yreka. She has requested at each meeting that STAGE resume their route that connects these communities to Yreka so that the residents can reach essential services. She has stated in these meetings that the route was beloved by the community and that it has been missed by many who used it in the past. STAGE management has been communicating with her and she has provided a letter of support for this project in order to reestablish the route.</p>	

Priority Populations Benefits

Identify the Priority Population(s) that will benefit from this project.	Project provides benefits to a DAC, a LIC/HH, and a LIC/HH 0.5mi from a DAC
Priority Population Benefit: Select the benefit your project provides to the community or household.	D. Project improves mobility between key destinations and communities.

Priority Population Benefit: Based on the selections above, explain in greater detail how the project will provide benefits to the priority populations in your service area.

Happy Camp and the small communities between Happy Camp and Yreka are inhabited by low income and disadvantaged individuals who utilize the STAGE bus route to access essential services in the City of Yreka. The communities between Happy Camp and Yreka are so rural and low income, many residents lack vehicles or driver's licenses. This means that their only means of transportation to the City of Yreka will be this route.

SB 1119 Project Criteria: See page 7 of the LCTOP Supplemental Guidance for more information.

Is the project a transit fare subsidies or network and fare integration technology improvements, including, but not limited to, discounted or free student transit passes	
Is the project a purchase of zero-emission transit buses and/or purchase and installation of supporting infrastructure?	
Is the project a new or expanded transit service that connects with transit service serving a disadvantaged communities?	

SB 1119 Project Criteria: If this is a new or expanded service project, explain how it connects to a transit service that serves a Disadvantaged Community.



FY 2022-2023 LCTOP

Authorized Agent

AS THE Chair

(Chief Executive Officer/Director/President/Secretary)

OF THE Siskiyou County Local Transportation Commission

(Name of County/City/Transit Organization)

I hereby authorize the following individual(s) to execute for and on behalf of the named Regional Entity/Transit Operator, any actions necessary for the purpose of obtaining Low Carbon Transit Operations Program (LCTOP) funds provided by the California Department of Transportation, Division of Rail and Mass Transportation. I understand that if there is a change in the authorized agent, the project sponsor must submit a new form. This form is required even when the authorized agent is the executive authority himself. I understand the Board must provide a resolution approving the Authorized Agent. The Board Resolution appointing the Authorized Agent is attached.

Melissa Cummins, Interim Executive Director

(Name and Title of Authorized Agent)

OR

Click here to enter text.

(Name and Title of Authorized Agent)

OR

Click here to enter text.

(Name and Title of Authorized Agent)

OR

Click here to enter text.

(Name and Title of Authorized Agent)

OR

Nancy Ogren

(Print Name)

Chair

(Title)

(Signature)

Approved this 9 day of May, 2023



Certifications and Assurances

Lead Agency: Siskiyou County Local Transportation Commission

Project Title: STAGE Happy Camp Service

Prepared by: Angela Adkison

The California Department of Transportation (Caltrans) has adopted the following Certifications and Assurances for the Low Carbon Transit Operations Program (LCTOP). As a condition of the receipt of LCTOP funds, Lead Agency must comply with these terms and conditions.

A. General

1. The Lead Agency agrees to abide by the current LCTOP Guidelines and applicable legal requirements.
2. The Lead Agency must submit to Caltrans a signed Authorized Agent form designating the representative who can submit documents on behalf of the project sponsor and a copy of the board resolution appointing the Authorized Agent.

B. Project Administration

1. The Lead Agency certifies that required environmental documentation is complete before requesting an allocation of LCTOP funds. The Lead Agency assures that projects approved for LCTOP funding comply with Public Resources Code § 21100 and § 21150.
2. The Lead Agency certifies that a dedicated bank account for LCTOP funds only will be established within 30 days of receipt of LCTOP funds.
3. The Lead Agency certifies that when LCTOP funds are used for a transit capital project, that the project will be completed and remain in operation for its useful life.
4. The Lead Agency certifies that it has the legal, financial, and technical capacity to carry out the project, including the safety and security aspects of that project.
5. The Lead Agency certifies that they will notify Caltrans of pending litigation, dispute, or negative audit findings related to the project, before receiving an allocation of funds.
6. The Lead Agency must maintain satisfactory continuing control over the use of project equipment and facilities and will adequately maintain project equipment and facilities for the useful life of the project.
7. Any interest the Lead Agency earns on LCTOP funds must be used only on approved LCTOP projects.



FY 2022-2023 LCTOP

8. The Lead Agency must notify Caltrans of any changes to the approved project with a Corrective Action Plan (CAP).
9. Under extraordinary circumstances, a Lead Agency may terminate a project prior to completion. In the event the Lead Agency terminates a project prior to completion, the Lead Agency must (1) contact Caltrans in writing and follow-up with a phone call verifying receipt of such notice; (2) pursuant to verification, submit a final report indicating the reason for the termination and demonstrating the expended funds were used on the intended purpose; (3) submit a request to reassign the funds to a new project within 180 days of termination.

C. Reporting

1. **The Lead Agency must submit the following LCTOP reports:**
 - a. **Annual Project Activity Reports October 27th each year.**
 - b. **A Close Out Report within six months of project completion.**
 - c. **The annual audit required under the Transportation Development Act (TDA), to verify receipt and appropriate expenditure of LCTOP funds. A copy of the audit report must be submitted to Caltrans within six months of the close of the year (December 31) each year in which LCTOP funds have been received or expended.**
 - d. **Project Outcome Reporting as defined by CARB Funding Guidelines.**
 - e. **Jobs Reporting as defined by CARB Funding Guidelines.**
2. Other Reporting Requirements: CARB develops and revises Funding Guidelines that will include reporting requirements for all State agencies that receive appropriations from the Greenhouse Gas Reduction Fund. Caltrans and project sponsors will need to submit reporting information in accordance with CARB's Funding Guidelines, including reporting on greenhouse gas reductions and benefits to disadvantaged communities.

D. Cost Principles

1. The Lead Agency agrees to comply with Title 2 of the Code of Federal Regulations 225 (2 CFR 225), Cost Principles for State and Local Government, and 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
2. The Lead Agency agrees, and will assure that its contractors and subcontractors will be obligated to agree, that:
 - a. Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allow ability of individual project cost items; and,



FY 2022-2023 LCTOP

- b. Those parties shall comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments. Every sub-recipient receiving LCTOP funds as a contractor or sub-contractor shall comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
3. Any project cost for which the Lead Agency has received funds that are determined by subsequent audit to be unallowable under 2 CFR 225, 48 CFR, Chapter 1, Part 31 or 2 CFR, Part 200, are subject to repayment by the Lead Agency to the State of California (State). All projects must reduce greenhouse gas emissions, as required under Public Resources Code section 75230, and any project that fails to reduce greenhouse gases shall also have its project costs submit to repayment by the Lead Agency to the State. Should the Lead Agency fail to reimburse moneys due to the State within thirty (30) days of demand, or within such other period as may be agreed in writing between the Parties hereto, the State is authorized to intercept and withhold future payments due the Lead Agency from the State or any third-party source, including but not limited to, the State Treasurer and the State Controller.

A. Record Retention

1. The Lead Agency agrees and will assure that its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate incurred project costs and matching funds by line item for the project. The accounting system of the Lead Agency, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP) and enable the determination of incurred costs at interim points of completion. All accounting records and other supporting papers of the Lead Agency, its contractors and subcontractors connected with LCTOP funding shall be maintained for a minimum of three (3) years after the "Project Closeout" report or final Phase 2 report is submitted (per ARB Funding Guidelines, Vol. 3, page 3.A-16), and shall be held open to inspection, copying, and audit by representatives of the State and the California State Auditor. Copies thereof will be furnished by the Lead Agency, its contractors, and subcontractors upon receipt of any request made by the State or its agents. In conducting an audit of the costs claimed, the State will rely to the maximum extent possible on any prior audit of the Lead Agency pursuant to the provisions of federal and State law. In the absence of such an audit, any acceptable audit work performed by the Lead Agency's external and internal auditors may be relied upon and used by the State when planning and conducting additional audits.
2. For the purpose of determining compliance with Title 21, California Code of Regulations, Section 2500 et seq., when applicable, and other matters connected with the performance of the Lead Agency's contracts with third parties pursuant to Government Code § 8546.7,



FY 2022-2023 LCTOP

the project sponsor, its contractors and subcontractors and the State shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such materials available at their respective offices at all reasonable times during the entire project period and for three (3) years from the date of final payment. The State, the California State Auditor, or any duly authorized representative of the State, shall each have access to any books, records, and documents that are pertinent to a project for audits, examinations, excerpts, and transactions, and the Lead Agency shall furnish copies thereof if requested.

3. The Lead Agency, its contractors and subcontractors will permit access to all records of employment, employment advertisements, employment application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission, or any other agency of the State of California designated by the State, for the purpose of any investigation to ascertain compliance with this document.

F. Special Situations

Caltrans may perform an audit and/or request detailed project information of the project sponsor's LCTOP funded projects at Caltrans' discretion at any time prior to the completion of the LCTOP.

I certify all of these conditions will be met.

Melissa Cummins

(Print Authorized Agent)

Interim Executive Director

(Title)

(Signature)

(Date)

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 3h

Unmet Transit Needs Public Hearing Timeline for 2023

Summary of Agenda Item (Description of Issue):

The Siskiyou County Local Transportation Commission (SCLTC) and Siskiyou Transit and General Express (STAGE) are currently in the process of advertising for the annual Unmet Transit Needs Public Hearing, which is scheduled for Tuesday, June 6, 2023, at 1:30 p.m. during the SCLTC regular meeting.

A subsequent meeting with the Social Services Transportation Advisory Council (SSTAC) is tentatively scheduled for Monday, June 19th at 2:30 p.m.

The tentatively scheduled process includes the following:

- May 5, 2023 - 30-Day Public Notice for the Unmet Transit Needs Public Hearing
- June 6, 2023 - SCLTC adopt the definitions of Unmet Transit Needs
June 6, 2023 - Hold Unmet Transit Needs Public Hearing during the SCLTC regular meeting.
- June 19, 2023 - SSTAC reviews all requests for service.
- July 11, 2023 – SCLTC review findings and adopt resolutions regarding Unmet Transit Needs.

RECOMMENDED ACTION:

Informational Only

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 4

Caltrans – Presentation on State Route 3

Summary of Agenda Item (Description of Issue):

Caltrans District 2 Office of System Planning will provide the Commission with a briefing on the draft State Route 3 Corridor Plan. The draft plan will have a comment period, which begins on May 12, 2023.

Materials for this agenda item will be provided at the meeting.

Recommended Action:

Presentation and Discussion.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 5

Meeting Participation Via Teleconference or Zoom

Summary of Agenda Item (Description of Issue):

Staff recommends the Commission adopt the following practice for participation by Commissioners via teleconference due to the recent expiration of the COVID-19 state of emergency.

- 1) If a commissioner knows 10 days in advance that they will have need to participate remotely they will notify the Executive Director of the following information:
 - a. Location where they will attend the meeting.
 - b. Reason they are unable to attend.
 - c. Phone number and email address.

- 2) If a commissioner has emergency circumstances, under the 10-day limit, that precludes them from attending in-person they will be able to attend via teleconference or zoom but will not be able to participate in the meeting including making public comments. An emergency is defined as a physical or family emergency that prevents them from attending in person.

Additionally, staff recommends adding the following language to all future agendas.

Siskiyou County Local Transportation Commission offers teleconference participation in the meeting via Zoom as a courtesy to the public, who have the option and right to attend in person. If no member of the Commission is attending the meeting via teleconference and a technical error or outage occurs, or if a Zoom participant disrupts the meeting in a manner that cannot be specifically addressed, the Commission reserves the right to discontinue Zoom access and to continue conducting business.

Recommended Action:

Discussion and direction to staff regarding participation via teleconference or zoom.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 6

Regional Surface Transportation Program (RSTP) Project Selection

Summary of Agenda Item (Description of Issue):

The Siskiyou County Local Transportation Commission annually receives State Highway Account funds representing the County's share of the Federal Regional Surface Transportation Program. This apportionment is available for allocation to projects defined under Sections 133 (b) and 133 (c) of Title 23, United States Code and not otherwise excluded by Article XIX—Motor Vehicle Revenues of the California State Constitution and implemented in accordance with the requirements of Section 182.6(d)(1) of the Streets and Highway Code.

Any agency receiving an allocation of these funds must comply with the following requirements:

- Funds must be maintained in a separate account.
- Projects must be competitively bid.
- Local agency overhead and other non-direct charges are ineligible expenses.
- Submit semi-annual progress reports to SCLTC including a description of work performed and costs incurred.

Currently, the following funding amount is available through the RSTP:

- Total anticipated available amount - \$ 160,334.96

A Call for Projects was issued and distributed to members of the Technical Advisory Committee (TAC) on February 5, 2023. The deadline to submit projects for consideration was April 14, 2023.

Staff received one application from the City of Etna for a project located on Cleveland Street. Their project information is included for the Commission's review.

The summary of allocations is also included per the request of the Commission.

Recommended Action:

Discussion and action regarding award of funding for an amount not to exceed \$ 160,334.96.

Project Study Report
(For 2023 RSTP Funding Cycle)

PROJECT STUDY REPORT
(LOCAL STREET REHABILITATION)

Responsible Agency: **CITY OF ETNA**
Project Name: **Cleveland Street Rehabilitation**

APPROVED

Dan Burbank, Public Works Director
Project Manager

- 1. Transportation Problem:** Failing roadway
- 2. Route - Location:** Cleveland Street – City of Etna
- 3. Description of Project Limits:** From College St. to Church St.
- 4. Description of Project Scope:** Full Depth Reconstruction
- 5. Functional Classification/Federal-aid System**

Federal-aid Highways

Urban Principal Arterial	Rural Principal Arterial
Urban Minor Arterial	Rural Minor Arterial
Urban Collector	Rural Major Collector

Highways ineligible for Federal-aid

Urban Local		Rural Minor Collector
	X	Rural Local

Federal-aid System

On the National Highway System? Yes ___ No X

6. Environmental Status

Environmental Document Type (CEQA) Categorical Exemption

Environmental Issues: Temporary construction issues (Noise, Dust, ETC.)
Issues to be addressed by special provisions.

- 7. Traffic Data (Estimated)**

Current ADT	150
% Trucks	<u>5%</u>
Current Design Hourly Volume	<u>20</u>

8. Roadway Geometric Information

Will this project change existing geometrics? Yes ___ No X

9. Structure Information

Is bridge rehabilitation work included in this project? Yes ___ No X

10. Condition of Existing Facility

The existing road's pavement surface and base have failed and pot holes have begun to form.

11. Pavement Rehabilitation

Is any work on existing pavement included in this project? Yes ___ No X

The existing paving and base will be removed and new asphalt concrete paving and aggregate base will be applied to the road.

12. Cost Estimate Breakdown

	<u>Cost</u>
<u>ENVIRONMENTAL STUDIES & PERMITS</u>	<u>0</u>
<u>PLANS, SPECIFICATION, & ESTIMATES</u>	<u>10,000</u>
<u>RIGHT OF WAY</u>	<u>0</u>
<u>CONSTRUCTION</u>	
<u>Pavement Structural Section Work</u>	<u>Cost</u>
Mobilization & other Misc. Items	14,000
Earthwork	17,000
AC Paving & Base Material	38,000
Filter Fabric and Drainage Improvements	5,000

SUBTOTAL: 74,000

20% Contingency: 15,000

TOTAL CONSTRUCTION COST: 89,000

Construction Support 11,000

TOTAL ESTIMATED PROJECT COST: 110,000

Project Study Report
(For 2023 RSTP Funding Cycle)

13. Scheduling

<u>Project Component</u>	<u>Start Date</u>	<u>Estimated Completion</u>
Environmental Studies and Permits	July, 2023	August 2023
Plans, Specifications and Estimates	November, 2023	January, 2024
Right of Way Acquisition	N/A	N/A
Construction	June, 2024	August, 2024

14. Other Agencies Involved None

15. Other Considerations

Utility and/or Railroad: No Railroad or Utility Involvement

Consistency with other Planning: Consistent w/ City of Etna
Transportation Plan.

16. Proposed Funding

	<u>Local Commitment</u>	<u>RSTP Request</u>	<u>Total</u>
Environmental Studies and Permits	0	0	0
Plans, Specifications, and Estimates	0	10,000	10,000
Right of Way Acquisition	0	0	0
Construction (Including Support)	0	100,000	100,000
Total:	0	110,000	110,000

Source of Local Commitment: N/A

17. List of Attachments

A. Project Vicinity Map

18. Report Preparation

Prepared by Jose Hernandez Date: 3/21/2023

This Project Study Report (Local Rehabilitation) has been prepared under the direction of the following registered civil engineer. The registered civil engineer attests to the technical information contained herein and the engineering data upon which recommendations, conclusions, and decisions are based.





C90911
REGISTERED CIVIL ENGINEER

3/21/2023
DATE

Cleveland Street Rehab

College Street to Church Street

Legend

-  Etna, California
-  FINAL
-  Park



PROJECT LOCATION



Siskiyou County Local Transportation Commission

5/5/2023

Regional Surface Transportation Program - Federal Apportionment Exchange Program

Agency	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	21/22	Total by Agency:
Collier Interpretive Center											\$ -
City of Dorris				\$ 117,648							\$ 117,648
City of Dunsmuir		\$ 52,455				\$ 32,000					\$ 84,455
City of Etna					\$ 60,000						\$ 60,000
City of Fort Jones											\$ -
City of Montague											\$ -
City of Mt Shasta	\$ 109,346		\$ 144,732		\$ 124,092						\$ 378,170
City of Tulelake									\$ 41,336		\$ 41,336
City of Weed		\$ 37,500		\$ 30,000					\$ 90,000		\$ 157,500
City of Yreka							\$ 92,939.54	\$ 98,680.00			\$ 191,620
Total Allocations RSTP:	\$ 109,346	\$ 89,955	\$ 144,732	\$ 30,000	\$ 184,092	\$ 32,000	\$ -	\$ -	\$ 131,336	\$ -	\$ 721,461

Fund Balance as of 05/04/2023: \$ 393,290.50
 Anticipated Revenue: \$ -
 Less Outstanding Allocations: \$ (232,955.54)
 Current Fund Balance: \$ 160,334.96

Projects Fund through Commission's Allocation of CRRSSA
 \$ 87,000 City of Montague
 \$ 86,000 City of Fort Jones
 \$ 43,664 City of Tulelake C Street
\$ 216,664

* These funds are allocated directly to the agency and do not flow through the SCLTC.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 7

Audited Financial Statements for FY 2021/2022

Summary of Agenda Item (Description of Issue):

The Mills-Alquist-Deddeh Act (SB 325) was enacted by the California Legislature to improve existing public transportation services and encourage regional transportation coordination. Known as the Transportation Development Act (TDA) of 1971, this law provides funding to be allocated to transit and non-transit related purposes that comply with regional transportation plans through the Local Transportation Fund (LTF) and through State Transit Assistance (STA) funds.

Fiscal audits are conducted annually to ensure program compliance and include transit operator's expense-to-revenue ratio, known as farebox recovery. Fiscal audits are conducted by entities designated by the transportation planning agency, a county transportation commission, or an operator and reported to the California State Controller's Office & Transportation Planning Agency.

A Transportation Development Act (TDA) Fund Audit Report has been completed for the Siskiyou County Local Transportation Commission, attached in this agenda packet for review by the Commissioners.

Staff will review the findings identified by Mr. Pillon and discuss how those findings are being addressed.

Recommended Action:

Accept the TDA audit report for the Siskiyou County Local Transportation Commission for FY 2021/2022.

Charles W. Pillon, C.P.A.

CERTIFIED PUBLIC ACCOUNTANT

4685 Pleasant Hills Dr.

Anderson, CA 96007

Telephone (530) 949-4177

Email: charlie@charlespilloncpa.com

March 28, 2023

To the Siskiyou County Local Transportation Commission
and Those Charged with Governance

I have audited the financial statements of the governmental activities and each major fund of the Siskiyou County Local Transportation Commission for the year ended June 30, 2022. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated June 2, 2020, including the FY21-22 update in my planning communication letter dated October 24, 2022. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. I noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions, if any, have been recognized in the financial statements in the proper period. I have evaluated all identified related parties, accounting for related party transactions, if any, and accounting for significant unusual transactions, if any, and required disclosures, and found no further disclosures to you are required.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities and each major fund's financial statements were:

Management's estimate of the sales tax and interest receipts available for allocation to the County jurisdictions from the local transportation fund and the estimate of the amount to be approved for allocation by the Commission. Management's estimate of the sales tax receipts available for allocation is based on ninety-seven percent (97%) of the previous year's actual receipts. Management's estimate of the amount to be approved for allocation by the Commission to the various jurisdictions is based on population estimates. I evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were material misstatements identified in this audit, see **Attachment #1**. In addition to this list, I also had to make

material adjustments at year-end, specifically for year-end accruals, for the three special revenues funds (LTF, STA and LTEF) that are continuing to be accounted for as fiduciary funds within the County.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated March 28, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

In my separate report dated March 28, 2023, on my consideration of the Commission's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, I noted one material weaknesses in internal control, **Finding 2022-001**, which reports on the Commission's lack of effective financial statement close and reporting due to internal control deficiencies over financial close and reporting and not converting fiduciary funds to special revenue funds according to GASB 84 *Fiduciary Activities*, resulting in material audit adjustments. This is a repeat finding. I also noted one significant deficiency in internal control, **Finding 2022-003**, which reports on the lack of approved budgets for all of the Commission's major funds, which is due to not applying GASB 84 during the fiscal year. This is a repeat finding. These findings, including management's responses, are reported on the Schedule of Findings and Questioned Costs.

In my separate report dated March 28, 2023, on my consideration of the Transportation Planning Agency's internal control over compliance with the requirements of the Transportation Development Act, I noted one significant deficiency in internal control over compliance, **Finding 2022-002**, which reports on the TDA claims for allocation of local transportation funds to the designated jurisdictions within the County of Siskiyou not being processed in a timely manner pursuant to the TDA. The finding, including management's response, is reported on the Schedule of Findings and Questioned Costs.

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Other Matters

I applied certain limited procedures to the Budgetary Comparison Schedule – Planning and Administration General Fund, which is required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on the Schedules of Allocations and Disbursements, which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of Commission and management of Siskiyou County Local Transportation Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Charles W. Pillon, CPA". The signature is stylized and includes the letters "CPA" at the end.

Charles W. Pillon, CPA

Attachment #1

Client: SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Report: 21-22 Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
1		ZZ			
	Correct beginning FB				
2506.471000	Fund balance - unassigned		3,555.00	0.00	
2506.723000	Professional services		0.00	3,555.00	
2529.540800	State other		11,203.00	0.00	
2529.461000	Fund Balance - Restricted		0.00	11,203.00	
Total			<u>14,758.00</u>	<u>14,758.00</u>	<u>(7,648.00)</u>
2		12			
	Correct SGR accrual				
2532.225002	Unavailable revenue		12,079.00	0.00	
2532.131000	Due from other governments		0.00	616.00	
2532.540800	State other		0.00	11,463.00	
Total			<u>12,079.00</u>	<u>12,079.00</u>	<u>11,463.00</u>
3		60			
	Correct transfer of SGR to Stage				
2529.795100	Non-reciprocal transfer out		0.00	55,371.00	
2529.752500	Contribution to other agencies		55,371.00	0.00	
Total			<u>55,371.00</u>	<u>55,371.00</u>	<u>0.00</u>
4		10			
	Correct transfer				
2506.540800	State other		10,000.00	0.00	
2506.595100	Transfer in		0.00	10,000.00	
2506.471000	Fund balance - unassigned		8,467.00	0.00	
2506.461000	Fund balance - restricted		0.00	8,467.00	
Total			<u>18,467.00</u>	<u>18,467.00</u>	<u>0.00</u>
5		AA2			
	Additional AP accrual				
2506.723000	Professional services		4,949.00	0.00	
2506.211150	Accounts payable accrual		0.00	4,949.00	
Total			<u>4,949.00</u>	<u>4,949.00</u>	<u>(4,949.00)</u>
GRAND TOTAL			<u>105,624.00</u>	<u>105,624.00</u>	<u>(1,134.00)</u>

**SISKIYOU COUNTY LOCAL
TRANSPORTATION COMMISSION**

Basic Financial Statements

June 30, 2022

Siskiyou County Local Transportation Commission
Table of Contents

INDEPENDENT AUDITOR'S REPORT	1-3	
BASIC FINANCIAL STATEMENTS		
Government-wide Financial Statements:		
Statement of Net Position	4	
Statement of Activities	5	
Fund Financial Statements:		
Balance Sheet – Governmental Funds and Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	6	
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds and Reconciliation of the Net Changes in Fund Balances – Governmental Funds to the Statement of Activities	7	
Notes to the Basic Financial Statements	8-12	
REQUIRED SUPPLEMENTARY INFORMATION (Unaudited)		
Budgetary Comparison Schedules:		
Planning and Administration (General Fund)	13	
Notes to the Budgetary Comparison Schedule	14	
SUPPLEMENTARY INFORMATION		
Schedule of Allocations and Disbursements – Local Transportation Fund	15	
Schedule of Allocations and Disbursements – State Transit Assistance Fund	16	
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE (INCLUDING THOSE CONTAINED IN THE TDA STATUTES AND CALIFORNIA CODE OF REGULATIONS) AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>		17-18
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE TRANSPOR- TATION PLANNING AGENCY REQUIRED BY THE <i>TRANSPORTATION DEVELOP- MENT ACT</i> AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE		19-20
Schedule of Findings and Questioned Costs	21-23	

INDEPENDENT AUDITOR'S REPORT

Commissioners and Executive Director
Siskiyou County Local Transportation Commission
Yreka, California

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities and each major fund of the Siskiyou County Local Transportation Commission, a component unit of the County of Siskiyou, California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Siskiyou County Local Transportation Commission's basic financial statements as listed in the table of contents.

Basis for Opinions

I conducted my audit 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Siskiyou County Local Transportation Commission and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Siskiyou County Local Transportation Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Siskiyou County Local Transportation Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Siskiyou County Local Transportation Commission's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* (not presented) and budgetary comparison schedule as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Siskiyou County Local Transportation Commission's basic financial statements. The schedules of allocations and disbursements – Local Transportation Fund and State Transit Assistance Fund, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedules of allocations and disbursements – Local Transportation Fund and State Transit Assistance Fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board. My opinion on the basic financial statements is not affected by this missing information.

Independent Auditor's Report
Siskiyou County Local Transportation Commission
Yreka, California
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated March 28, 2023, on my consideration of the Siskiyou County Local Transportation Commission's internal control over financial reporting and on my 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 my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Siskiyou County Local Transportation Commission's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Charles W. Pilon, CPA". The signature is stylized and includes the letters "CPA" at the end.

Charles W Pilon, CPA
Anderson, California

March 28, 2023

BASIC FINANCIAL STATEMENTS

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Statement of Net Position
June 30, 2022

ASSETS

Cash and investments	\$ 3,267,992
Interest receivable	396
Intergovernmental receivables	650,229
Capital assets, non-depreciable	4,784
Capital assets, depreciable, net of accumulated depreciation	21,750
Total Assets	3,945,151

LIABILITIES

Accounts payable	4,949
Due to other governments, claimants	2,795,477
Total Liabilities	2,800,426

DEFERRED INFLOWS OF RESOURCES

Deferred revenue - unearned	43,523
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NET POSITION

Net investment in capital assets	26,534
Restricted	904,483
Unrestricted	170,185
Total Net Position	\$ 1,101,202

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Statement of Activities
For the Year Ended June 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental Activities					
Transportation planning and administration	\$ 205,725	\$ -	\$ 168,949	\$ -	\$ (36,776)
Local transportation assistance:					
Public transit	1,497,327	-	1,496,148	-	(1,179)
Streets and roads	1,563,770	-	1,226,831	-	(336,939)
Total Governmental Activities	\$3,266,822	\$ -	\$ 2,891,928	\$ -	(374,894)
General Revenues					
Use of money and property					11,363
Decrease in fair value of investments					(6,338)
Change in Net Position					(369,869)
Net Position					
Beginning of Year					1,471,071
End of year					\$ 1,101,202

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Balance Sheets - Governmental Funds
and
Reconciliation of the Balance Sheet - Total Governmental Funds
to the Statement of Net Position
June 30, 2022

	Planning and Administration (General Fund)	Special Revenue Funds					Total
		State of Good Repair SB1	Transit LCTOP Grants	Local Transportation Fund	Local Transportation Exchange Fund	State Transit Assistance	
ASSETS							
Cash and investments	\$ 143,657	\$ 68,227	\$ 43,444	\$ 2,631,256	\$ 381,257	\$ 151	\$ 3,267,992
Interest receivable	132	185	79	-	-	-	396
Intergovernmental receivables	39,812	11,463	-	384,068	96,435	118,451	650,229
Total Assets	\$ 183,601	\$ 79,875	\$ 43,523	\$ 3,015,324	\$ 477,692	\$ 118,602	\$ 3,918,617
LIABILITIES							
Accounts payable	\$ 4,949	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,949
Due to other governments, claimants	-	-	-	2,447,690	229,336	118,451	2,795,477
DEFERRED INFLOWS OF RESOURCES							
Deferred revenue - unearned	-	-	43,523	-	-	-	43,523
Deferred revenue - unavailable	39,812	-	-	-	96,435	-	136,247
Total Liabilities and Deferred Inflows of Resources	44,761	-	43,523	2,447,690	325,771	118,451	2,980,196
FUND BALANCES							
Committed, encumbrances	29,013	-	-	-	-	-	29,013
Restricted	8,467	79,875	-	567,634	151,921	151	808,048
Unassigned	101,360	-	-	-	-	-	101,360
Total Fund Balances	138,840	79,875	-	567,634	151,921	151	938,421
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 183,601	\$ 79,875	\$ 43,523	\$ 3,015,324	\$ 477,692	\$ 118,602	\$ 3,918,617
Total Governmental Fund Balance, as above							\$ 938,421
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental funds are not financial resources and therefore, are not reported in the funds							26,534
Deferred inflows of resources unavailable revenues are not current financial resources and therefore, are not reported in the funds							136,247
Net Position of Governmental Activities							\$ 1,101,202

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Statements of Revenues, Expenditures,
and Changes in Fund Balances - Governmental Funds
and
Reconciliation of the Net Changes in Fund Balance - Total Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2022

	Planning and Administration (General Fund)	Special Revenue Funds					Total
		State of Good Repair SB1	Transit LCTOP Grants	Local Transportation Fund	Local Transportation Exchange Fund	State Transit Assistance	
REVENUES							
Sales tax	\$ -	\$ -	\$ -	\$ 2,137,230	\$ 192,243	\$ 416,982	\$ 2,746,455
Intergovernmental:							
State rural planning assistance	240,878	-	-	-	-	-	240,878
Administration	40,776	-	-	-	-	-	40,776
Other	-	68,166	4,166	-	-	-	72,332
Use of money and property	454	506	207	8,403	1,258	535	11,363
Decrease in fair value of investments	(6,338)	-	-	-	-	-	(6,338)
Total Revenues	275,770	68,672	4,373	2,145,633	193,501	417,517	3,105,466
EXPENDITURES							
Current:							
Administration	36,134	-	-	-	-	-	36,134
Planning	169,091	-	-	-	-	-	169,091
Other	-	55,371	4,373	-	-	-	59,744
Claims paid or payable to claimants:							
Siskiyou Transit and General Express	-	-	-	1,075,000	-	422,327	1,497,327
Streets and roads, claimants	-	-	-	1,372,690	131,336	-	1,504,026
Siskiyou County Local Transportation Commission	-	-	-	40,776	-	-	40,776
Total Expenditures	205,225	55,371	4,373	2,488,466	131,336	422,327	3,307,098
Excess (Deficiency) of Revenues Over Expenditures	70,545	13,301	-	(342,833)	62,165	(4,810)	(201,632)
OTHER FINANCING SOURCES AND (USES)							
Operating transfers in (out)	10,000	-	-	-	(10,000)	-	-
Changes in Fund Balance	80,545	13,301	-	(342,833)	52,165	(4,810)	(201,632)
FUND BALANCES							
Beginning of Year	58,295	66,574	-	910,467	99,756	4,961	1,140,053
End of Year	\$ 138,840	\$ 79,875	\$ -	\$ 567,634	\$ 151,921	\$ 151	\$ 938,421
Change in Fund Balance, Governmental Funds, as above							\$ (201,632)
Deferred revenue - unavailable:							
Revenues in the statement of activities not reported in the governmental funds in the current year							136,247
Revenues in the governmental funds not reported in the statement of activities in the current year							(303,984)
Depreciation of capital assets used in governmental funds are not a use of current financial resources and therefore, are not reported in the funds							(500)
Change in Net Position of Governmental Activities							\$ (369,869)

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2022

NOTE 1 – DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The Siskiyou County Local Transportation Commission (“Commission”), the Regional Transportation Planning Agency for the County of Siskiyou, was created pursuant to Title 3 of Government Code Section 2935. The Commission is responsible for transportation planning activities as well as administration of the Local Transportation Fund, State Transit Assistance Fund, State of Good Repair SB1 Fund, the Transit LCTOP Grants Fund and the Local Transportation Exchange Fund (i.e. special revenue funds). The Commission does not exercise control over any other government agency or authority. Criteria used in determining the reportable entity was based on control or dependence determined on the basis of budget adoption, funding, and appointment of the respective governing board. The Commission is a component unit of the County of Siskiyou; the County appoints fifty percent of the board and therefore can influence all decisions of the Commission.

The basic financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission’s accounting principles are described below.

B. Basis of Presentation

Government-wide Financial Statements: The Statement of Net Position and the Statement of Activities include all of the financial activities of the Commission. Eliminations have been made to minimize the double counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Commission. Direct expenses are those that are specifically associated with a program or function and therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Commission’s funds. Separate statements for each governmental fund are presented. The emphasis of fund financial statements is on major individual funds, each of which is displayed in a separate column.

In accordance with GASB Statement No. 63, the Commission will report financial position in a balance sheet format that displays assets plus deferred outflows of resources equal to liabilities plus deferred inflows of resources plus fund balance.

C. Major Funds

GASB defines major funds and requires that the Commission’s major governmental type funds be identified and presented separately in the fund financial statements. Major funds are defined as funds that have either assets, liabilities, revenues, or expenditures equal to or greater than 10 percent of their fund-type total and five percent or greater of the grand total. The Commission has determined that all its governmental funds are major funds.

The Commission reports the following major governmental funds:

Planning and Administration (General Fund): This fund is the general operating fund of the Commission and accounts for the revenues and costs associated with the administration of the special revenue funds, as well as the Overall Work Program.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2022

NOTE 1 – DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Local Transportation Fund: This fund accounts for the revenues and costs associated with the collection of the ¼ cent of general sales tax allocation from the State and distribution of those funds to the claimants.

State Transit Assistance Fund: This fund accounts for the revenues and costs associated with the collection of sales tax on diesel fuel sales from the State and distribution of those funds to the claimants.

State of Good Repair SB1 Fund: This fund accounts for the revenues and costs associated with the allocation of state of good repair program funds from the State under Public Utilities Code Section 99312.11 for transit infrastructure repair and service improvements.

Transit LCTOP Grant Funds: This fund accounts for the revenues and costs associated with the grants from the California Department of Transportation from the FTA 5311 Program for transit needs.

Local Transportation Exchange Fund: This fund accounts for the revenues and costs associated with Federal Regional Surface Transportation Program apportionment funds made available to the State for allocation to transportation projects that have been exchanged for nonfederal State Highway Account funds to be used only for those projects implemented by cities and other public transportation agencies.

D. Basis of Accounting

The government-wide financial statements use the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

Governmental funds in the fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Commission considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds.

Non-exchange transactions, in which the Commission gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements and donations. On the accrual basis, revenue from taxes is recognized in the year for which the taxes are collected. Revenue from grants, entitlements, and donations are recognized in the year in which all eligibility requirements have been satisfied.

Under the terms of grant agreements, the Commission funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. The Commission's policy is to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

E. Budgets

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Formal budgetary integration is employed as a management control device.

F. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2022

NOTE 1 – DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Deferred Outflows and Inflows of Resources

In accordance with GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”, and revised by Statement No. 65, “Items Previously Reported as Assets and Liabilities”, the Commission has classified certain assets as Deferred Outflows of Resources and certain liabilities as Deferred Inflows of Resources as of June 30, 2021.

Deferred Outflows of Resources are defined as a consumption of net assets by the government that is applicable to a future reporting period. For example, deposits.

Deferred Inflows of Resources are defined as an acquisition of net assets by the government that is applicable to a future reporting period. For example, deferred revenue and advance collections.

H. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost when no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. The government defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the statement of net position. The estimated useful lives of equipment are three to seven years and the useful life of the Transit Center Building is fifty years.

I. Net Position

The government-wide financial statements utilize a net position presentation. Net positions are categorized as follows:

Net Investment In Capital Assets: This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt attributable to the acquisition, construction or improvement of capital assets reduce the balance in this category.

Restricted Net Position: This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position: This category represents net position not restricted.

J. Fund Financial Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The Commission has no nonspendable reserves at year-end.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Commission has restricted fund balances as of June 30, 2022, for transit infrastructure repair and service improvements in the amount of \$799,430, for active transportation planning in the amount of \$8,467 and for state transit assistance in the amount of \$151.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2022

NOTE 1 – DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Commission. These amounts cannot be used for any other purpose unless the Commission removes or changes the specified use by taking the same type of action (resolution, encumbrance) that was employed when the funds were initially committed. This classification also includes contractual obligations (i.e. encumbrance) to the extent that existing resources have been specifically committed (i.e. encumbered) for use in satisfying those contractual requirements. The Commission has committed resources in the amount of \$29,013 as of June 30, 2022.
- **Assigned:** This classification includes amounts that are constrained by the Commission’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commission or through the Commission delegating this responsibility to the Executive Director through the budgetary process. The Commission has no assigned resources as of June 30, 2022.
- **Unassigned:** This classification includes the residual fund balance for the each major fund. The Unassigned classification also includes negative residual fund balance of any governmental fund that cannot be eliminated by offsetting of the other fund balance classifications.

The Commission would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of the following:

Cash and investments with County Treasurer	\$ 3,267,992
--	--------------

Cash pooled with the Siskiyou County Treasurer is held in accordance with State statutes. The County maintains a cash and investment pool and allocates interest quarterly to various funds based upon the average monthly balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County’s financial statements. The County of Siskiyou’s financial statements may be obtained by contacting the County of Siskiyou Auditor-Controller’s office at 311 Fourth Street, Room 101, Yreka, California 96097 or visiting online at: <https://www.co.siskiyou.ca.us/auditor-controller>.

The investment pool is not registered within the Securities and Exchange Commission (“SEC”), and a treasury oversight committee provides oversight to ensure that investments comply with the approved County investment policy. At June 30, 2022, the cost and fair value of cash held with the County Treasurer were approximately the same.

For financial reporting purposes, cash is categorized to give an indication of the level of custodial credit risk assumed by the Commission at year-end. Investments in pools managed by other governments (cash with County Treasurer) are not subject to the custodial credit risk categorization.

NOTE 3 – OPERATING TRANSFERS

The Regional Transportation Planning Fund received a \$10,000 transfer from the Local Transportation Exchange Fund (RSTP funds) for use in the required matching for the Active Transportation Planning grant.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2022

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance 6/30/2021	Additions	Deletions	Balance 6/30/2022
Capital assets not being depreciated:				
Intangibles	\$ 4,784	\$ -	\$ -	\$ 4,784
Capital assets being depreciated:				
Building	25,000	-	-	25,000
Less: accumulated depreciation	(2,750)	(500)	-	(3,250)
Net depreciable capital assets	22,250	(500)	-	21,750
Capital assets, net	\$ 27,034	\$ (500)	\$ -	\$ 26,534

NOTE 5 – ENCUMBRANCES

The Commission has significant encumbrance activity during the fiscal year and commitments outstanding at June 30, 2022. The encumbrance activity for the year ended June 30, 2022 was as follows:

	Balance 6/30/2021	Additions	Deletions	Balance 6/30/2022
Short Range Transit Planning	\$ 3,559	\$ -	\$ 3,559	\$ -
Legal Services - Planning	2,928	3,500	6,428	-
Executive Director Consulting	-	155,710	126,697	29,013
Total Committed Fund Balance	\$ 6,487	\$ 159,210	\$ 136,684	\$ 29,013

NOTE 6 – SUBSEQUENT EVENTS

As of March 28, 2023, the date in which the financial statements were available to be issued and the issuance date, the Commission's governing board and management have reviewed the financial statements and they are not aware of any events that have occurred subsequent to the balance sheet date and through the date of the independent auditor's report that would require adjustments to or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Planning and Administration (General Fund)
For the Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance with Final Budget</u>
REVENUES				
Intergovernmental:				
State rural planning assistance	\$ 452,000	\$ 452,000	\$ 240,878	\$ (211,122)
Administration	40,776	40,776	40,776	-
Use of money and property	606	606	454	(152)
Decrease in fair value of investments	-	-	(6,338)	(6,338)
Total Revenues	493,382	493,382	275,770	(217,612)
EXPENDITURES				
Current:				
Administration	41,126	41,126	36,134	4,992
Planning	432,787	432,787	169,091	263,696
Total Expenditures	473,913	473,913	205,225	268,688
Excess (Deficiency) of Revenues Over Expenditures	19,469	19,469	70,545	51,076
OTHER FINANCING SOURCES AND (USES)				
Operating transfers in (out)	-	-	10,000	10,000
Change in Fund Balance	\$ 19,469	\$ 19,469	80,545	\$ 61,076
FUND BALANCES				
Beginning of year			58,295	
End of year			\$ 138,840	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2022

Budgetary and Budgetary Accounting

The operating budget for the Commission is prepared on a basis consistent with generally accepted accounting principles and is adopted as a part of the Overall Work Program for the Commission. The executive director is authorized to transfer budget amounts between accounts within any element of the Overall Work Program. Any revisions which alter the total expenditures of any element require approval by the Board of Directors and Caltrans.

Budgets are adopted annually on the accrual basis for the general operating governmental fund. Amendments to the adopted budget require the Commissions Board approval. Reported budget amounts are as originally adopted and subsequently amended. Annual appropriations lapse at fiscal year end.

Due to the implementation of GASB Statement No. 84 *Fiduciary Activities* in the fiscal year ended June 30, 2021, prior fiduciary activities which did not require a legally adopted annual budget are now presented as major special revenue funds as defined by GASB and are required present the fund's budgetary comparison information. Due to non-implementation, the Commission has not legally adopt an annual budget for the Local Transportation Fund, State Transit Assistance Fund and the Local Transportation Exchange Fund, and therefore, is not presenting the budgetary comparison information.

The major special revenue funds, State of Good Repair SB1 Fund and Transit LCTOP Grants, are not presenting budgetary comparison information because they have been designated "major" funds for financial statement presentation purposes only, thus, they are not legally required to adopt an annual budget.

SUPPLEMENTARY INFORMATION

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Schedule of Allocations and Disbursements
Local Transportation Fund
For the Year Ended June 30, 2022

	Allocated Balance June 30, 2021	Current Year			Allocated Balance June 30, 2022
		Allocated	Disbursed	Rescinded	
City of Dorris					
99400 (a)	\$ 1,354	\$ 47,948	\$ 49,302	\$ -	\$ -
Total	1,354	47,948	49,302	-	-
City of Dunsmuir					
99400(a)	2,221	48,258	50,479	-	-
99260(a)	-	43,461	43,461	-	-
Total	2,221	91,719	93,940	-	-
City of Etna					
99400(a)	1,013	20,265	21,278	-	-
99260(a)	-	17,435	17,435	-	-
Total	1,013	37,700	38,713	-	-
Town of Fort Jones					
99400(a)	915	19,728	20,643	-	-
99260(a)	-	17,690	17,690	-	-
Total	915	37,418	38,333	-	-
City of Montague					
99400(a)	1,852	36,726	38,578	-	-
99260(a)	-	31,404	31,404	-	-
Total	1,852	68,130	69,982	-	-
City of Mt. Shasta					
99400(a)	4,586	94,566	99,152	-	-
99260(a)	-	82,767	82,767	-	-
Total	4,586	177,333	181,919	-	-
City of Tulelake					
99400(a)	1,236	48,866	50,102	-	-
Total	1,236	48,866	50,102	-	-
City of Weed					
99400(a)	3,733	80,395	84,128	-	-
99260(a)	-	72,035	72,035	-	-
Total	3,733	152,430	156,163	-	-
City of Yreka					
99400(a)	10,580	223,499	234,079	-	-
99260(a)	-	198,238	198,238	-	-
Total	10,580	421,737	432,317	-	-
County of Siskiyou					
99400(a)	32,928	692,021	724,949	-	-
99260(a)	-	611,970	611,970	-	-
Total	32,928	1,303,991	1,336,919	-	-
Siskiyou County Local Transportation Commission 99233.1	-	40,776	40,776	-	-
Grand Total	\$ 60,418	\$ 2,428,048	\$ 2,488,466	\$ -	\$ -

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Schedule of Allocations and Disbursements
State Transit Assistance Fund
For the Year Ended June 30, 2022

	Allocated Balance June 30, 2021	Current Year			Allocated Balance June 30, 2022
		Allocated	Disbursed	Rescinded	
County of Siskiyou 6730(b)	\$ 4,926	\$ 416,982	\$ 421,908	\$ -	\$ -
Total	\$ 4,926	\$ 416,982	\$ 421,908	\$ -	\$ -

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE (INCLUDING THOSE CONTAINED IN THE
TDA STATUTES AND CALIFORNIA CODE OF REGULATIONS) AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

Commissioners and Executive Director
Siskiyou County Local Transportation Commission
Yreka, California

I have audited, in accordance with the 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 and the TDA Statutes and California Code of Regulations issued by the California Department of Transportation, the financial statements of the governmental activities and each major fund of the Siskiyou County Local Transportation Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Siskiyou County Local Transportation Commission's basic financial statements, and have issued my report thereon dated March 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Siskiyou County Local Transportation Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Siskiyou County Local Transportation Commission's internal control. Accordingly, I do not express an opinion on the effectiveness of Siskiyou County Local Transportation Commission's internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.

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. I consider the deficiency described in the accompanying schedule of findings and questioned costs as item **2022-001**, to be a material weakness.

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. I consider the deficiency described in the accompanying schedule of findings and questioned costs as item **2022-003**, to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Siskiyou County Local Transportation Commission's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report
Siskiyou County Local Transportation Commission
Yreka, California
Page 2

Siskiyou County Local Transportation Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Siskiyou County Local Transportation Commission's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. Siskiyou County Local Transportation Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results 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.

A handwritten signature in blue ink, appearing to read "Charles W Pillon, CPA". The signature is stylized and cursive.

Charles W Pillon, CPA
Anderson, California

March 28, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE TRANSPORTATION PLANNING
AGENCY REQUIRED BY THE *TRANSPORTATION DEVELOPMENT ACT*
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Commissioners and Executive Director
Siskiyou County Local Transportation Commission
Yreka, California

Report on Compliance for Transportation Planning Agency Required by Transportation Development Act

Opinions

I have audited the Siskiyou County Local Transportation Commission's ("the Commission") compliance with the compliance requirements described in Sections 6662 and 6663 of the California Code of Regulation, Title 21, Division 3, Chapter 3, Article 5.5 applicable to the Commission's compliance as Transportation Planning Agency ("TPA") for the year ended June 30, 2022.

In my opinion, the Commission complies in all material respects, with the compliance requirements referred to above that are applicable to the Commission as a Transportation Planning Agency for the year ended June 30, 2022.

Basis for Opinions

I conducted my 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 *Transportation Development Act Guidebook — Statutes and California Codes of Regulations, July 2018*, issued by the California Department of Transportation Division of Mass Transportation. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Compliance for Transportation Planning Agency Required by Transportation Development Act section of my report. I am required to be independent of the Siskiyou County Local Transportation Commission and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Commission's management.

Auditor's Responsibilities for the Compliance for Transportation Planning Agency Required by Transportation Development Act

My responsibility is to express an opinion on the Commission's compliance based on my audit. Those standards and Transportation Development Act Guidebook — Statutes and California Codes of Regulations, July 2018, issued by the California Department of Transportation Division of Mass Transportation require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the Commission as TPA occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Report on Internal Control over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit, I considered the Commission's internal control over compliance to determine the auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Commission'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 with a compliance requirement 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 with a compliance requirement 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 a compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to inherit attention by those charged with governance.

My 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. I did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item **2022-002**, to be a significant deficiency.

Purpose of this Report

The purpose of this report on compliance for Transportation Planning Agency required by the *Transportation Development Act* and on internal control over compliance is solely to describe the scope of my testing on compliance and internal control over compliance and the results of that testing based on the requirements of Sections 6662 and 6663 of the California Codes of Regulation, Title 21, Division 3, Chapter 3, Article 5.5. Accordingly this report is not suitable for any other purpose.



Charles W Pillon, CPA
Anderson, California

March 28, 2023

CURRENT YEAR MATTERS

FINDING 2022-001 Material Weakness

Material Errors in the Financial Statements, Material Audit Adjustments and Lack of Effective Internal Control over Financial Close and Reporting

Condition: I identified and posted numerous audit adjustments, some individually material, as part of my audit in order to agree the financial statements with the underlying support and implement GASB Statement No. 84 *Fiduciary Activities* for fiduciary funds now reported as special revenue funds. These were required in order for the financial statements to be prepared in accordance with generally accepted accounting principles (GAAP). In addition, the Commission relied on the external auditor to ensure its financial statements are in accordance with GAAP and to ensure that all necessary disclosures are included in the notes to the financial statements.

Criteria: In accordance with *Statement on Auditing Standards No. 122c*, external auditors cannot be part of an entity's internal controls over the preparation of the financial statements and are prohibited from auditing their own work, which would impair independence. All Commission financial documents should be final and reconciled before the audit begins. All adjustments necessary for financial statements to be prepared in accordance with generally accepted accounting principles, including the implementation of GASB 84, should be identified and posted by the Commission.

Cause: The Commission has deficiencies in the internal controls over financial close and reporting that prevented it from properly closing the books and preparing financial statements that are free of material misstatements. These were primarily caused by not implementing the requirements of GASB 84 during the fiscal year.

Effect: Material errors existed in the Commission's financial statements. Financial statements, which are not in conformity with generally accepted accounting principles, including the requirements of GASB 84, and contained these material misstatements, could have been prepared and distributed to external sources.

Context: This is a repeat finding 2021-001 from the audit for the fiscal year ending June 30, 2021.

Recommendation: I recommend that management take steps to ensure that all adjustments necessary to prepare the financial statements in accordance with generally accepted accounting principles be identified and posted prior to the start of the audit. In addition, I recommend that the Commission ensure that the requirements of GASB 84, including the recording of transactions and reporting of balances, for all prior fiduciary activities be implemented immediately.

Views of Responsible Officials: The Commission agrees with this finding.

Corrective Action Plan: The Siskiyou Local Transportation Commission, Interim Executive Director or Executive Director, will work with the County Auditor to ensure internal controls are in order prior to future fiscal audits. This includes implementation of GASB 84 *Fiduciary Activities* requirements for fiduciary funds to be reported as special revenue funds. The Commission will ensure a compliance review is performed and financial statements are in accordance with generally accepted accounting principles.

Commission staff will work in collaboration with the County Auditor to set a target date for implementation of GASB 84 for the special revenue funds.

In addition to future audits, the Commission will work with the County Auditor to ensure all adjustments necessary to prepare the financial statements have been completed. This includes recording of transactions and reporting of balances for all prior fiduciary activities.

Siskiyou County Local Transportation Commission
Schedule of Findings and Questioned Costs
June 30, 2022

2022-002 Significant Deficiency – Compliance

Allocation of Local Transportation Funds

Condition: Transportation Development Act (TDA) claims were not processed in a timely manner.

Criteria: Section 6644 of the California Code of Regulations (CCR) and the Transportation Development Act Guidebook both state that by March 1 for the following fiscal year, the Commission (i.e. Transportation Planning Agency, “TPA”) shall advise LTF claimants of anticipated area apportionments within the County, by April 1 the claimants file for LTF and STA funding with the TPA, and by June 30 the TPA conveys the LTF allocation instructions to claimants and to the County auditor. This whole process begins with the County auditor furnishing an LTF estimated apportionment to the TPA by February 1.

Cause: Management does not have appropriate procedures established to ensure claims get timely processed.

Effect: A lack of compliance with the administrative tasks of the Commission to timely process and pay the allocations of local transportation funds to the jurisdictions so that maintenance and improvement projects for streets and roads could be done in a timely manner to immediately benefit the citizens of Siskiyou County.

Context: This is a repeat finding from the triennial performance audit dated June 1, 2022.

Recommendation: I recommend that the Commission develop a process that closely aligns with the procedures and schedule of dates in the TDA Guidebook.

Views of Responsible Officials: The Commission agrees with this finding.

Corrective Action Plan: The Commission’s Executive Director will work with the County Auditor’s office to establish a direct line of communication regarding this deficiency.

Commission Management will consistently and accurately track all receipts for sales tax and interest to the Local Transportation Fund through quarterly requests for fund receipts to the Auditor. Adjustments of previous allocation approvals will be made on that same quarterly basis or as agreed upon by the Auditor and Commission.

Commission staff has already established a line of communication with the County Auditor’s office and will continue to work in collaboration to ensure timely processing of claims.

2022-003 Significant Deficiency

Budgetary and Budgetary Accounting

Condition: Budgets were not prepared and approved for all major governmental funds.

Criteria: State laws and regulations require annual budgets to be prepared for all individual major governmental funds of the Commission and for those charged with governance to manage the fiscal affairs of the Commission pursuant to the budget.

Cause: Due to the lack of implementation of GASB 84, which changed the accounting and reporting for the Commission's prior fiduciary funds, thus requiring an annual adopted budget, the Commission did not prepare and adopt budgets for the major special revenue funds. See Notes to the Budgetary Comparison Schedule on page 14.

Effect: Without a legally adopted budget, actual expenditures that may exceed the legally appropriated budget, as amended, would be in violation of State and local laws and regulations, as well as the Commission's own policies and procedures.

Context: This is a repeat finding 2021-003 from the audit for the fiscal year ending June 30, 2021.

Recommendation: I recommend that the Commission prepare and adopt a budget for all major special revenue funds. I also recommend amendments be approved during the fiscal year, as necessary, to ensure that legally appropriated budget amounts are not exceeded.

Siskiyou County Local Transportation Commission
Schedule of Findings and Questioned Costs
June 30, 2022

2022-003 (Continued)

Views of Responsible Officials: The Commission agrees with this finding.

Corrective Action Plan: The Commission will annually prepare and adopt a budget for all major special revenue funds and approve amendments during the fiscal year if necessary.

The Commission's Executive Director will review for compliance the fiscal year 22-23 budget by June 30, 2023.

By June 30th each year a budget will be prepared for following fiscal year for all major special revenue funds. Approved budget amounts will not be exceeded during the fiscal year.

Budgets will be prepared by the Commission staff and submitted to the Siskiyou County Local Transportation Commission for approval by resolution.

PRIOR YEAR MATTERS AND STATUS

2021-001 and **2021-003** have not been implemented and are repeat findings in the current year.

2021-002 Significant Deficiency – Compliance

LTF Allocation Receipts and Distributions

Condition: Management incorrectly estimated the allocations from the Local Transportation Fund to the designated jurisdictions within the County of Siskiyou and failed to accurately track receipts from the State for the ¼ cent of general sales tax that provides the funding for the allocations, resulting in a material amount (i.e. in excess of \$500,000) being under-allocated for the fiscal year.

Recommendation: I recommend that throughout the fiscal year, management consistently and accurately track all receipts for sales tax and interest vs. the estimated allocations to the jurisdictions in order to be able to assess the need for an adjustment of a previously approved allocation so that material amounts of unallocated apportionments are not kept in reserve. In addition, I recommend better communication between the Executive Director's office and the County auditor-controller/accounting personnel in order to ensure all tasks are handled by the appropriate personnel and done in an accurate manner.

Status: The recommendations have been successfully implemented.

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 8

Approval of Budgets for FY 2022/2023 and FY 2023/2024

Summary of Agenda Item (Description of Issue):

The FY 2021-2022 audit conducted by Charles Pillon, CPA included a significant deficiency (2022-003) which states “Budgets were not prepared and approved for all major governmental funds.”

The specifics related to this finding are included below:

Criteria: State laws and regulations require annual budgets to be prepared for all individual major governmental funds of the Commission and for those charged with governance to manage the fiscal affairs of the Commission pursuant to the budget.

Cause: Due to the lack of implementation of GASB 84, which changed the accounting and reporting for the Commission's prior fiduciary funds, thus requiring an annual adopted budget, the Commission did not prepare and adopt budgets for the major special revenue funds. See Notes to the Budgetary Comparison Schedule on page 14.

Effect: Without a legally adopted budget, actual expenditures that may exceed the legally appropriated budget, as amended, would be in violation of State and local laws and regulations, as well as the Commission's own policies and procedures.

Context: This is a repeat finding 2021-003 from the audit for the fiscal year ending June 30, 2021.

Recommendation: I recommend that the Commission prepare and adopt a budget for all major special revenue funds. I also recommend amendments be approved during the fiscal year, as necessary, to ensure that legally appropriated budget amounts are not exceeded.

Corrective Action Plan: The Commission will annually prepare and adopt a budget for all major special revenue funds and approve amendments during the fiscal year if necessary.

The Commission's Executive Director will review for compliance the fiscal year 22-23 budget by June 30, 2023. By June 30th each year a budget will be prepared for following fiscal year for all major special revenue funds. Approved budget amounts will not be exceeded during the fiscal year.

Budgets will be prepared by the Commission staff and submitted to the Siskiyou County Local Transportation Commission for approval by resolution.

Agenda Worksheet

Staff consulted with the Auditor-Controller regarding expected implementation of the GASB 84 requirements. GASB 84 affects numerous funds across various subdivisions of the County. They are aware of the audit findings and are working on a plan to address the issue.

To address the deficiency identified in the audit staff is presenting the enclosed budgets and associated resolutions for adoption by the Commission for FY 2022-2023 and FY 2023-2024.

- Local Transportation Funds (772010)
 - o FY 2022/2023 – Resolution # 23-06
 - o FY 2023/2024 Recommended Budget – Resolution #23-07
- Local Exchange Transportation Funds (772002)
 - o FY 2022/2023 – Resolution #23-08
 - o FY 2023/2024 Recommended Budget – Resolution #23-09
- State Transit Assistance (772003)
 - o FY 2022/2023 – Resolution #23-10
 - o FY 2023/2024 Recommended Budget – Resolution #23-11
- SB1 State of Good Repair (Fund: 2529)
 - o FY 2022/2023 – Resolution #23-12
- Low Carbon Transit Operations Program (Fund: 2531)
 - o FY 2022/2023 – Resolution #23-13
- Low Carbon Transit Operations Program (Fund: 2532)
 - o FY 2022/2023 – Resolution #23-14
 - o FY 2023/2024 Recommended Budget – Resolution #23-15
- Low Carbon Transit Operations Program (Fund: 2533)
 - o FY 2022/2023 – Resolution #23-16
 - o FY 2023/2024 Recommended Budget – Resolution #23-17
- SB1 State of Good Repair 22-23 Allocation (Fund: 2534)
 - o FY 2022/2023 – Resolution #23-18
 - o FY 2023/2024 Recommended Budget – Resolution #23-19
- Local Transportation Administration (2505)
 - o FY 2023/2024 Recommended Budget – Resolution #23-20
- Regional Planning Assistance (2506)
 - o FY 2023/2024 Recommended Budget – Resolution #23-21

Recommended Action:

Approve all budget by associated resolutions identified in agenda worksheet.

RESOLUTION NO. 23-06

Siskiyou County Local Transportation Commission
Local Transportation Funds Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 2,101,559.00

Expenditures: \$ 2,345,538.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-07

Siskiyou County Local Transportation Commission
Local Transportation Funds Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 2,153,500.00

Expenditures: \$ 2,115,000.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-08

Siskiyou County Local Transportation Commission
Local Exchange Transportation Funds Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 101,435.00

Expenditures: \$ 90,000.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-09

Siskiyou County Local Transportation Commission
Local Exchange Transportation Funds Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 111,230.00

Expenditures: \$ 268,065.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-10

Siskiyou County Local Transportation Commission
State Transit Assistance Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 560,459.00

Expenditures: \$ 559,048.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-11

Siskiyou County Local Transportation Commission
State Transit Assistance Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 546,456.00

Expenditures: \$ 546,256.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2529 SBI STATE OF GOOD REPAIR - LTC

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
183 5660-460036STG ROLLINGSTOCK RPLMNT					
LOCATION:					
Location not budgeted					
ACCOUNT:					
795100 NON-RECIPROCAL TRANSFER OUT	55,370.99	11,574.00	11,573.58	133.00	.00
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	370.31	300.00	85.60	90.00	.00
540800 STATE OTHER	11,203.26	.00	.00	.00	.00
FUND TOTAL:					
Total Revenue	11,573.57	300.00	85.60	90.00	.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	55,370.99	11,574.00	11,573.58	133.00	.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	-43,797.42	-11,274.00	-11,487.98	-43.00	.00

Staff anticipates closing this grant by June 30, 2023.

RESOLUTION NO. 23-12

Siskiyou County Local Transportation Commission
State of Good Repair - Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 90.00

Expenditures: \$ 133.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

Siskiyou County
 Budget Worksheet Report
 FISCAL YEAR 2023/2024
 AS OF 05-MAY-2023

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2531 20-21 LOW CARBON TRANSIT OPT PRGM

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	206.67	100.00	141.72	142.00	.00
540800 STATE OTHER	47,689.00	.00	.00	.00	.00
728000 SPECIAL DEPARTMENTAL EXPENSE	.00	.00	.00	163.00	.00
752500 CONTRIBUTIONS TO OTHER AGENCIES	4,372.75	43,523.00	40,293.50	43,523.00	.00
FUND TOTAL:					
Total Revenue	47,895.67	100.00	141.72	142.00	.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	4,372.75	43,523.00	40,293.50	43,686.00	.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	43,522.92	-43,423.00	-40,151.78	-43,544.00	.00

Staff anticipates closing this grant by June 30, 2023.

RESOLUTION NO. 23-13

Siskiyou County Local Transportation Commission
Low Carbon Transit Operations Program (LCTOP) - Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 142.00
Expenditures: \$ 43,686.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

Siskiyou County
 Budget Worksheet Report
 FISCAL YEAR 2023/2024
 AS OF 05-MAY-2023

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2532 STATE OF GOOD REPAIR 2122 ALLOC-LTC

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
183 5660-460036STG ROLLINGSTOCK RPLMNT					
LOCATION:					
Location not budgeted					
ACCOUNT:					
595100 NON-RECIPROCAL TRANSFER IN	.00	.00	.00	132.00	.00
795100 NON-RECIPROCAL TRANSFER OUT	.00	56,839.00	56,838.58	56,839.00	.00
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	136.19	50.00	549.30	700.00	50.00
540800 STATE OTHER	56,702.39	.00	11,462.73	11,463.00	.00
FUND TOTAL:					
Total Revenue	56,838.58	50.00	12,012.03	12,295.00	50.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	.00	56,839.00	56,838.58	56,839.00	.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	56,838.58	-56,789.00	-44,826.55	-44,544.00	50.00

RESOLUTION NO. 23-14

Siskiyou County Local Transportation Commission
State of Good Repair 21/22 Allocation - Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 12,295.00

Expenditures: \$ 56,839.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-15

Siskiyou County Local Transportation Commission
State of Good Repair 21/22 Allocation - Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 50.00
Expenditures: \$ 0.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

Siskiyou County
 Budget Worksheet Report
 FISCAL YEAR 2023/2024
 AS OF 05-MAY-2023

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2533 21-22 LOW CARBON TRANSIT OPT PRGM

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	.00	.00	288.32	580.00	100.00
540800 STATE OTHER	.00	112,541.00	112,541.00	112,541.00	.00
717000 MAINTENANCE OF EQUIPMENT	.00	38,441.00	.00	.00	.00
718000 MAINTENANCE-BUILDING & IMPROVEMENTS	.00	.00	.00	.00	44,001.00
723100 ADMINISTRATION	.00	.00	.00	.00	.00
726000 RENTS & LEASES - BUILDINGS & IMPROV	.00	.00	.00	.00	.00
752500 CONTRIBUTIONS TO OTHER AGENCIES	.00	.00	.00	.00	39,220.00
762000 EQUIPMENT	.00	74,100.00	.00	.00	30,000.00
FUND TOTAL:					
Total Revenue	.00	112,541.00	112,829.32	113,121.00	100.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	.00	112,541.00	.00	.00	113,221.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	.00	.00	112,829.32	113,121.00	-113,121.00

RESOLUTION NO. 23-16

Siskiyou County Local Transportation Commission
Low Carbon Transit Operations Program (LCTOP) - Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 113,121.00
Expenditures: \$ 0.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-17

Siskiyou County Local Transportation Commission
Low Carbon Transit Operations Program (LCTOP) - Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 100.00
Expenditures: \$ 113,221.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

Siskiyou County
 Budget Worksheet Report
 FISCAL YEAR 2023/2024
 AS OF 05-MAY-2023

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2534 STATE OF GOOD REPAIR 2223 ALLOC-LTC

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	.00	.00	.00	170.00	50.00
540800 STATE OTHER	.00	70,560.00	40,265.76	40,266.00	.00
FUND TOTAL:					
Total Revenue	.00	70,560.00	40,265.76	40,436.00	50.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	.00	.00	.00	.00	.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	.00	70,560.00	40,265.76	40,436.00	50.00

RESOLUTION NO. 23-18

Siskiyou County Local Transportation Commission
State of Good Repair 22/23 Allocation - Budget FY 2022/2023

WHEREAS, the Commission has reviewed the proposed budget for FY 2022/2023 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2022/2023 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2022/2023 budget as follows:

Revenues: \$ 40,436.00
Expenditures: \$ 0.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

RESOLUTION NO. 23-19

Siskiyou County Local Transportation Commission
State of Good Repair 22/23 Allocation - Budget FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 50.00

Expenditures: \$ 0.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

ORGANIZATION: 303020 LOCAL TRANSPORTATION ADMINISTRATION
 FUND: 2505 LOCAL TRANSPORTATION ADMINISTRATION

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
183 5660-460036STG ROLLINGSTOCK RPLMNT					
LOCATION:					
Location not budgeted					
ACCOUNT:					
595100 NON-RECIPROCAL TRANSFER IN	.00	.00	.00	.00	.00
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
502200 LOCAL TRANSPORTATION	40,776.00	40,776.00	20,388.00	55,134.00	50,000.00
530100 INTEREST	349.56	310.00	515.31	815.00	300.00
530110 NET INC.(DEC) FAIR VALUE ADJUSTMENT	-2,867.53	.00	2,867.53	.00	.00
550600 ADMINISTRATION SERVICES	.00	.00	.00	163.00	.00
720000 MEMBERSHIPS	1,500.00	1,650.00	.00	1,500.00	1,650.00
722000 OFFICE SUPPLIES	.00	50.00	.00	50.00	.00
723000 PROFESSIONAL & SPECIALIZED SERVICES	17,500.00	13,500.00	8,350.00	13,500.00	18,000.00
723100 ADMINISTRATION	.00	2,252.00	1,286.46	1,287.00	1,000.00
724000 PUBLICATIONS & LEGAL NOTICES	.00	500.00	.00	500.00	1,500.00
751000 COST ALLOCATION PLAN	17,133.96	17,134.00	11,422.64	17,134.00	2,333.00
FUND TOTAL:					
Total Revenue	38,258.03	41,086.00	23,770.84	56,112.00	50,300.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	36,133.96	35,086.00	21,059.10	33,971.00	24,483.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	2,124.07	6,000.00	2,711.74	22,141.00	25,817.00

RESOLUTION NO. 23-20

Siskiyou County Local Transportation Commission
Local Transportation Commission Administration Budget - FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 50,300.00

Expenditures: \$ 24,483.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

ORGANIZATION: 303030 REGIONAL TRANSPORTATION PLANNING
 FUND: 2506 REGIONAL TRANSPORTATION PLANNING

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
PROGRAM:					
300 PUBLIC WAYS & FACILITIES					
ACTIVITY:					
2068 LTC-ACTIVE TRANSPORTATION PROGRAM G					
LOCATION:					
Location not budgeted					
ACCOUNT:					
540800 STATE OTHER	10,000.00	212,000.00	.00	16,337.00	195,663.00
723000 PROFESSIONAL & SPECIALIZED SERVICES	.00	212,000.00	.00	16,337.00	195,663.00
ACTIVITY:					
Activity not budgeted					
LOCATION:					
Location not budgeted					
ACCOUNT:					
530100 INTEREST	105.31	300.00	530.42	750.00	500.00
530110 NET INC.(DEC) FAIR VALUE ADJUSTMENT	-3,469.88	.00	3,469.88	.00	.00
540800 STATE OTHER	240,878.18	413,000.00	72,199.49	154,852.00	255,000.00
712000 COMMUNICATIONS	.00	200.00	.00	.00	.00
722000 OFFICE SUPPLIES	81.86	100.00	6.10	150.00	100.00
723000 PROFESSIONAL & SPECIALIZED SERVICES	154,921.60	294,135.00	59,260.59	85,000.00	198,200.00

Siskiyou County
 Budget Worksheet Report
 FISCAL YEAR 2023/2024
 AS OF 05-MAY-2023

ORGANIZATION: 303030 REGIONAL TRANSPORTATION PLANNING
 FUND: 2506 REGIONAL TRANSPORTATION PLANNING

	PRIOR YEAR 2022	CURRENT YEAR 2023	PHASE 1: 310ACT 22/23 ACTUALS @	PHASE 2: 630YTD JUNE 30 YTD	PHASE 3: DEPREQ DEPARTMENT REQU
	-----	-----	-----	-----	-----
723100 ADMINISTRATION	12,303.40	20,000.00	10,016.03	17,000.00	30,000.00
729000 TRANSPORTATION & TRAVEL	390.48	1,350.00	357.20	1,350.00	1,700.00
FUND TOTAL:					
Total Revenue	247,513.61	625,300.00	76,199.79	171,939.00	451,163.00
Total Labor	.00	.00	.00	.00	.00
Total Expense	167,697.34	527,785.00	69,639.92	119,837.00	425,663.00
Total Transfers	.00	.00	.00	.00	.00
Total Net	79,816.27	97,515.00	6,559.87	52,102.00	25,500.00

RESOLUTION NO. 23-21

Siskiyou County Local Transportation Commission
Regional Transportation Planning Budget - FY 2023/2024

WHEREAS, the Commission has reviewed the proposed budget for FY 2023/2024 as presented by staff; and

WHEREAS, this Commission concurs with the FY 2023/2024 budget as presented,

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Commission Transportation hereby approves the FY 2023/2024 budget as follows:

Revenues: \$ 451,163.00

Expenditures: \$ 425,663.00

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Melissa Cummins
Interim Executive Director

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 9

Appointment of Executive Director

Signature Authority for Executive Director

Summary of Agenda Item (Description of Issue):

On October 19, 2022, the Commission approved the appointment of an Interim Executive Director as a stop-gap measure until a successor was hired. Staff posted a request for proposals for the Executive Director position on two separate occasions with no responses. Staff met recently to discuss all options for providing adequate staffing for the Commission.

A recruitment for the new position (Transportation Commission Program Manager) was created and posted on April 26, 2023. The recruitment closes on Sunday, May 7, 2023. Interviews for this position are tentatively scheduled for Thursday, May 11, 2023.

The position will take policy direction from the Commission with administrative oversight from Ms. Hall or her Deputy Director. This position would handle all business of the Commission, represent the Commission at various stakeholder's meetings, apply for and manage grants, and complete planning activities as outlined in the Overall Work Program.

This position will be funded 100% by the SCLTC and Overall Work Program budgets. Staff confirmed with Caltrans that this would be allowable.

Until a qualified candidate is hired staff recommends the appointment of Joy Hall, Director of General Services, as Executive Director effective June 1, 2023.

Recommended Action:

- Adopt Resolution #23-22 appointing Joy Hall as Executive Director effective June 1, 2023
- Adopt Resolution #23-23 authorizing Joy Hall to execute documents on behalf of the Commission.

Resolution No. 23-22

Siskiyou County Local Transportation Commission
Executive Director Appointment

WHEREAS, California Public Utilities Code – Division 12 – Chapter 3. Administration – Section 130107 states the Local Transportation Commission shall appoint a full-time executive director who shall act for the Commission under its direction; and

WHEREAS, the Commission may appoint such officers as it deems necessary to perform its duties and functions; and

NOW, THEREFORE, BE IT RESOLVED that the Commission hereby appoints Joy Hall, Director of General Services, as the Executive Director effective June 1, 2023, and shall continue until rescinded by the Commission.

PASSED AND ADOPTED this 9th day of May 2023 by the Siskiyou County Local Transportation Commission.

AYES:

NOES:

ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Interim Executive Director

Resolution No. 23-23

Siskiyou County Local Transportation Commission
Executive Director Signature Authority

Resolution Authorizing the Executive Director to
Sign Documentation Related to the following items:

FTA 5311 Grant Program
California Transportation Planning Grants
California Overall Work Program Grants (OWP)
Local Transportation Fund Allocations (LTF)
Regional Surface Transportation Program (RSTP)
State Transportation Improvement Program (STIP)
Highway Infrastructure Program (HIP)
Program/Project Management (PPM)
Active Transportation Program (ATP)

WHEREAS, Siskiyou County is eligible to apply for and receive grant apportionments from the Federal Transit Administration (FTA) and the State of California Department of Transportation as indicated above; and

WHEREAS, the Siskiyou County Local Transportation Commission is responsible for the allocation of Local Transportation Funds and other transportation funds received; and

WHEREAS, the Siskiyou County Local Transportation Commission wishes to authorize Joy Hall, Executive Director, to execute all standard agreements and other required documentation necessary to obtain the aforementioned grants and comply with reporting and invoicing requirements; and

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Transportation Commission does hereby authorize Joy Hall, Executive Director, to execute all standard agreements and other required documentation necessary to obtain the aforementioned grants and meet all requirements of said programs effective June 1, 2023, until rescinded by the Commission. Staff will provide the Commission with a summary of documents and disbursements executed at each regularly scheduled meeting.

SIGNATURES FOLLOW ON NEXT PAGE

Resolution No. 23-23

Siskiyou County Local Transportation Commission
Executive Director Signature Authority

PASSED AND ADOPTED by the Siskiyou County Local Transportation Commission at a regular meeting of said Commission held on the 9th day of May 2023, by the following vote:

- AYES:
- NOES:
- ABSENT:

Chairperson - Siskiyou County
Local Transportation Commission

ATTEST:

Interim Executive Director

Agenda Worksheet

TO: Siskiyou County Local Transportation Commission

DATE: May 9, 2023

Subject: Agenda Item # 10

Miscellaneous Items from Staff or Commission

Summary of Agenda Item (Description of Issue):

Miscellaneous Items from Staff or Commission

Recommended Action:

Informational Only.