



**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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Melissa Cummins, Executive Director  
melissa@siskiyoucoltc.org

190 Greenhorn Road  
Yreka, California 96097  
D: 530.842.8238/C: 530.709.5060

**Regular Meeting** of the Siskiyou County Local Transportation Commission

**Date:** Tuesday, December 17, 2024

**Time:** 10:30 A.M. PST

In-Person Location: Siskiyou County Transit Center – Conference Room  
190 Greenhorn Road  
Yreka, CA 96097

Information to participate by Zoom:

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 892 5171 1543

All agendas are available at: <https://siskiyoucoltc.org/docs-category/meeting-agenda/>

Siskiyou County Local Transportation Commission Members

Representatives of the Siskiyou County Board of Supervisors

Michael Kobseff, Vice Chair	County Supervisor – District 3
Nancy Ogren	County Supervisor – District 4
Ed Valenzuela	County Supervisor – District 2
Brandon Criss (Alternate)	County Supervisor – District 1

Representatives of the League of Local Agencies

Bruce Deutsch, Chair	Councilmember, City of Dunsmuir
Paul McCoy	Councilmember, City of Yreka
Susan Tavalero	Councilmember, City of Weed
Julia Mason (Alternate)	Councilmember, Town of Fort Jones

The agenda items are as follows:

- 1) Roll Call
- 2) Pledge of Allegiance
- 3) Presentations from the Public



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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.

4) 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.*

Fiscal Reporting – Informational Only - Reports of Expenditures and Revenues from November 11, 2024, to December 11, 2024, for:

- A. Local Transportation Commission (Fund: 2505)
- B. Regional Transportation Planning (Fund: 2506)
- C. Local Transportation Funds (Fund: 2536)
- D. Regional Surface Transportation Block Grant Program (Fund: 2537)
- E. State Transit Assistance (Fund: 2538)
- F. SB 125 TIRCP/General Fund (Fund: 2546)
- G. SB 125 Greenhouse Gas Reduction Fund (Fund: 2547)
- H. SB 125 Public Transit Account (Fund: 2548)

Regular Informational Items

- I. Commission Staff Report - Monthly report from Executive Director on activities, reporting, and other projects.

Consent Agenda Action Items

- J. Approval of the Minutes of the Regular Meeting held on November 19, 2024.
- K. Amended State Transit Assistance Claim FY 2023/2024 – Approve the Final Amended State Transit Claim for FY 2023/2024 for STAGE.



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- 5) Discussion/Action – Discussion regarding the audited financial statements for FY 2023/2024, acceptance of the statements, and authorize the Executive Director to submit them to Caltrans and the State Controller's Office.
- 6) Discussion/Action – Discussion and possible action regarding a request to increase the allocation of Regional Surface Transportation Block Grant funding to the Collier Interpretive and Information Center (CIIC) by \$ 1,876 for a total not-to-exceed allocation of \$ 27,706.
- 7) Discussion/Action – Discussion and direction regarding letter to Caltrans District 2 and the Project Management Team regarding the 2024 Interstate 5 construction project between Weed and Dunsmuir.
- 8) Other Business
  - A. Executive Director – Other Updates
  - B. Other Business – Items from Commission that do not require an agenda item or requests for future agenda items.
  - C. Next Regular Meeting – Tuesday, January 14, 2024, at 10:30 a.m. PST
- 9) Recess Meeting – Move to Siskiyou Transportation Agency Agenda



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**NOTE:**

Siskiyou County Local Transportation Commission offers teleconference participation in the meeting via Zoom, or similar technology, 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 participant disrupts the meeting in a manner that cannot be specifically addressed, the Commission reserves the right to discontinue Zoom, or similar technology, access and to continue conducting business.

Topic: Siskiyou County Local Transportation Commission Meeting

Time: Tuesday, December 17, 2024 – 10:30 a.m. Pacific Time (US and Canada)

**Zoom Attendees:**

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 892 5171 1543

I declare a copy of this agenda was posted at the Siskiyou County Transit Center at 190 Greenhorn Road, Yreka, CA 96097, on December 13, 2024, by 5:00 p.m.

A printed agenda packet will be available for public review by 5:00 p.m. on December 13, 2024, at the Siskiyou County Transit Center and online at:  
<https://siskiyoucoltc.org/docs-category/meeting-agenda/>

**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 530.842.8238, 48 hours in advance of the meeting to arrange for those accommodations. (Government Code 53953)



**Siskiyou County Local Transportation Commission**  
Report of Revenues and Expenditures

Agenda Item 4A, 4B, 4C, 4D, 4E, 4F, 4G, and 4H

Dates: November 11, 2024 through December 12, 2024

<b>Fund:</b>	<b>Description</b>	<b>Revenues</b>	<b>Expenses</b>
<b>Fund: 2505 - Local Transportation Admin (Item 4A)</b>			
	AMAZON CAPITAL SERVICES, INC	\$ -	\$ 41.98
	AT&T/MCI	\$ -	\$ 4.91
	PACIFIC POWER	\$ -	\$ 67.43
	VERIZON WIRELESS	\$ -	\$ 52.57
	LTC>SGR23/24 Q4- RES #23-29	\$ -	\$ 19,811.00
	LTC>SGR23/24 Q4 INT- RES #23-29	\$ -	\$ 93.54
	24/25 DATA PROCESSING-DECEMBER 2024	\$ -	\$ 213.83
	24/25 COST PLAN-DECEMBER 2024	\$ 354.58	\$ -
	CAL ORE COMMUNICATIONS	\$ -	\$ 112.11
	PILLON, CHARLES W.	\$ -	\$ 8,181.25
	HAROLD'S CLEANING COMPANY	\$ -	\$ 49.96
	CUMMINS, MELISSA	\$ -	\$ 195.64
	CALCARD MASTER 0989 11/2024	\$ -	\$ 363.00
	HR Payroll 2024 BW 24 0	\$ -	\$ 6,992.45
	WCP SOLUTIONS	\$ -	\$ 22.02
	YREKA TRANSFER LLC	\$ -	\$ 5.14
	CITY OF YREKA	\$ -	\$ 10.31
	STATE OF CA - SGR Q1 FY 2024/25	\$ 26,214.00	\$ -
	HR Payroll 2024 BW 23 0	\$ -	\$ 7,849.16
	DISTRICT TAX - CITY OF YREKA	\$ -	\$ 0.05
<b>Fund: 2505 - Local Transportation Admin (Item 4A) Total</b>		<b>\$ 26,568.58</b>	<b>\$ 44,066.35</b>
<b>Fund: 2506 - Overall Work Program (Item 4B)</b>			
	DEUTSCH, BRUCE R.	\$ -	\$ 59.23
	KENNY & NORINE, A LAW CORPORATION	\$ -	\$ 66.15
	TAVALERO, SUSAN	\$ -	\$ 37.39
	CUMMINS, MELISSA	\$ -	\$ 250.11
	NICHOLS CONSULTING ENGINEERS, CHTD	\$ -	\$ 45,145.00
	DEP#2025-064 STATE OF CA OWP Q1	\$ 27,572.76	\$ -
<b>Fund: 2506 - Overall Work Program (Item 4B) Total</b>		<b>\$ 27,572.76</b>	<b>\$ 45,557.88</b>
<b>Fund: 2536 - Local Transportation Funds (Item 4C)</b>			
	STATE 3RD QTR 2024 ALLOC 1/4%LTF	\$ 189,885.56	\$ -
<b>Fund: 2536 - Local Transportation Funds (Item 4C) Total</b>		<b>\$ 189,885.56</b>	<b>\$ -</b>
<b>Fund: 2537 - Regional Surface Transportation Block Grant (Item 4D)</b>			
	CITY OF DUNSMUIR	\$ -	\$ 74,000.00
<b>Fund: 2537 - Regional Surface Transportation Block Grant</b>		<b>\$ -</b>	<b>\$ 74,000.00</b>

**Siskiyou County Local Transportation Commission**  
**Report of Revenues and Expenditures**

<b>Fund: 2538 - State Transit Assistance (Item 4E)</b>			
STATE 070124-093024 PUC SECT 99313	\$ 112,746.00	\$	-
STATE 070124-093024 PUC SECT 99314	\$ 4,840.00	\$	-
<b>Fund: 2538 - State Transit Assistance (Item 4E) Total</b>	<b>\$ 117,586.00</b>	<b>\$</b>	<b>-</b>
<b>Fund: 2546 - SB 125 TIRCP/General Fund</b>			
None	\$	-	\$ -
<b>Fund: 2546 - SB 125 TIRCP/General Fund Total</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Fund: 2547 - SB 125 Greenhouse Gas Reduction Fund</b>			
None	\$	-	\$ -
<b>Fund: 2547 - SB 125 Greenhouse Gas Reduction Fund Total</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Fund: 2548 - Public Transit Account</b>			
None	\$	-	\$ -
<b>Fund: 2548 - Public Transit Account Total</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 361,612.90</b>	<b>\$</b>	<b>163,624.23</b>



**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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D: 530.842.8238/C: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 4I

Date: December 17, 2024

Subject: Report on Activities by Commission Staff through December 12, 2024

**Past Action**

The Commission has requested staff provide a summary of activities since the last meeting.

A detailed list of recent activities and accomplishments is included as an attachment.

**Upcoming Items**

Draft request for proposals for the following projects:

- Review proposals for Mt Shasta Ski Park Saturday Service
- Draft scope of work for Regional Transportation Plan update
- Draft scope of work for STAGE website development.
- Draft scope of work for STAGE operational improvements/transit model review RFP.
- Draft scope of work for Siskiyou County Evacuation and Emergency Preparedness Plan RFP.
- Draft scope of work for Zero Emissions Vehicle Strategy Plan.

**Discussion**

If necessary, review any items the Commission wishes to seek clarification on.

**Recommended Action**

None. This is an information item only.

**Attachments (1)**

- Detailed summary of activities for the period of November 11, 2024, and December 12, 2024.

**Commission Staff Report  
Summary of Activities for Period  
11/12/2024 to 12/11/2024**

**Non-Billable LTC Work**

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Prepared and submitted October 2024 monthly cash statement.

**WE 601 - Administration**

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Agenda - 11/19/2024 SCLTC Meeting  
Future agenda item for regional transit plan for south county.  
Minutes for 10/08/2024 SCLTC meeting  
Agenda - 10/08/2024 SCLTC Meeting  
Process RSTP claim for City of Dunsmuir  
Prepared draft minutes for SCLTC 11/19/2024 meeting.  
Consult with Commissioners regarding various items and future agenda topics.  
Fiscal work related to various projects.  
Develop 12/17/2024 SCLTC Agenda

**WE 601 - Administration (TDA Audits)**

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Timeframe for completion of audits. Review questions after auditor review of the data and discussion with Auditor's office.  
Reviewed draft audits and submitted comments to CPA.  
Finalized management representation letter for FY 2023/2024 audits.

**WE 602 - OWP Development/Monitoring**

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OWP Quarterly Report Detail of Activities  
Posted OWP FY 2024/2025 Amendment #1 to SCLTC website.  
Prepared and submitted OWP Administrative Amendment #2.  
Revised OWP Q1 expenditure summary based on email from Caltrans HQ.

**WE 603 - Coordination & Public Engagement**

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Attended McCloud CAPM PDT (11/12/2024)  
Email to Ore-Cal RC&D re: wildlife crossing project over I5.  
Attend Rural Counties Task Force meeting (11/15/2024).  
McCloud Intersection Safety Project Focus Meeting (12/12/2024)

**WE 604.1 - Regional Transportation Systems Planning**

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CFPG Meeting w/FHWA/Caltrans (12/12/2024)

**WE 604.2 - Pavement Management System**

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Review and process NCE invoice.

**WE 605.1 - Multimodal & Public Transit Planning**

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Draft RFP for Update to Coordinated Public Transportation Human Services Plan  
Posted RFP for Update to Coordinated Public Transportation Human Services Plan to website and sent direct solicitations to potential responders.

**WE 605.2 - ATP**

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ATP Project Team Meeting (11/13/2024)  
Reviewed ATP engagement summary and provided comments to consultant.  
Process addendum to Alta Planning contract.  
ATP Project team meeting (11/27/2024) Review final plan schedule and prioritized projects by agency.



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To: Siskiyou County Local Transportation Commission

Agenda Item: 4J

Date: December 17, 2024

Subject: Approval of Minutes for Previous SCLTC Meetings

**Past Action**

Not applicable.

**Background**

Staff are submitting the enclosed minutes for the following meetings for the Commission's review and approval.

- Regular Meeting – November 19, 2024

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Approval of minutes, with amendments, if necessary.

**Attachments (1)**

- Minutes of the Siskiyou County Local Transportation Commission meeting on November 19, 2024.



**Siskiyou County Local Transportation Commission**  
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Minutes of the Siskiyou County Local Transportation Commission

Date: November 19, 2024

The Siskiyou County Local Transportation Commission meeting of November 19, 2024, was called to order by Commissioner Deutsch at 10:30 a.m. at the Siskiyou County Transit Center conference room located at 190 Greenhorn Road, Yreka, California.

Commissioners in attendance included:

Bruce Deutsch  
Michael Kobseff  
Nancy Ogren  
Susan Tavalero

Commissioners absent from the meeting:

Paul McCoy  
Ed Valenzuela  
Julia Mason (Alternate)  
Brandon Criss (Alternate)

Other Staff Present In-Person:

Melissa Cummins, Executive Director  
Andy Gilman, Transportation Services Coordinator

The agenda items included:

- 1) Roll Call – Commissioner Deutsch called the meeting to order at 10:30 a.m.  
Commissioners present included Deutsch, Kobseff, Ogren, and Tavalero.
- 2) Pledge of Allegiance
- 3) Presentation from the Public - None
- 4) Consent Agenda Items  
Fiscal Reporting – Informational Only - Reports of Expenditures and Revenues from October 1, 2024, to November 10, 2024, for:
  - A. Local Transportation Commission (Fund: 2505)



**Siskiyou County Local Transportation Commission**  
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- B. Regional Transportation Planning (Fund: 2506)
- C. Local Transportation Funds (Fund: 2536)
- D. Regional Surface Transportation Block Grant Program (Fund: 2537)
- E. State Transit Assistance (Fund: 2538)
- F. SB 125 TIRCP/General Fund (Fund: 2546)
- G. SB 125 Greenhouse Gas Reduction Fund (Fund: 2547)
- H. SB 125 Public Transit Account (Fund: 2548)

Regular Informational Items

- I. Transportation Staff Report - Monthly report from General Services on transportation activities and ridership.
- J. Commission Staff Report - Monthly report from Executive Director on activities, reporting, and other projects.

Consent Agenda Action Items

- K. Approval of Minutes of the Regular Meeting held on October 8, 2024
- L. Presentation of FY 2024/2025 Audit Communication Letter from Charles W Pillon, C.P.A. regarding audits for the year ended June 30, 2024.

A motion was made by Commissioner Kobseff and seconded by Commissioner Ogren to approve the consent agenda as presented.

Ayes: Deutsch, Kobseff, Ogren, Tavalero  
Noes: None  
Absent: Criss, Mason, McCoy, Valenzuela  
Abstain: None

Motion passed unanimously.

- 5) Discussion/Direction/Action – Local Transportation Fund – FY 2024/2025 Amended Claim – Authorize the Executive Director to prepare and distribute a revised LTF claim for FY 2024/2025 for Siskiyou County Public Works.

Ms. Cummins reviewed the material included in the agenda for this item. The transit share for Siskiyou County Public Works should be \$ 713,258 instead of \$ 538,258.



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A motion was made by Commissioner Kobseff and seconded by Commissioner Ogren to authorize the Executive Director to prepare and distribute a revised LTF claim for FY 2024/2025 for Siskiyou County Public Works.

Ayes: Deutsch, Kobseff, Ogren, Tavalero  
Noes: None  
Absent: Criss, Mason, McCoy, Valenzuela  
Abstain: None

Motion passed unanimously.

- 6) Discussion/Action – Authorize an increase in appropriations of \$ 340,278 for the Regional Surface Transportation Block Grant Program for FY 2024/2025.

Ms. Cummins provided an overview of how the Recommended budget was prepared based on assumptions of when agencies would submit requests for reimbursements. Some of those requests were not received until after the end of the County's accrual period. This request will adjust the current year's budget to reflect the available funds to pay out additional claims to agencies.

Ms. Cummins also provided an update on current allocations and requests for reimbursement from agencies.

A motion was made by Commissioner Kobseff and seconded by Commissioner Ogren to authorize the Executive Director to execute the transfer form to increase the FY 2024/2025 RSTP appropriations by \$ 340,278 and authorizing the Auditor-Controller to amend the appropriations pursuant to this request.

Ayes: Deutsch, Kobseff, Ogren, Tavalero  
Noes: None  
Absent: Criss, Mason, McCoy, Valenzuela  
Abstain: None

Motion passed unanimously.

- 7) Other Business

A. Executive Director – Other Updates

The Executive Director added the following items to the staff report:





**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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To: Siskiyou County Local Transportation Commission

Agenda Item: 4K

Date: December 17, 2024

Subject: Approve Final Amended Claim for State Transit Assistance Funds – FY 2023/2024

**Past Action**

On November 14, 2023, the Commission adopted Resolution No. 23-35 approving the FY 2023/2024 State Transit Assistance Amended Claim for \$ 561,663 plus all interest earned during the fiscal year.

**Background**

As a result of the audits completed by the Commission’s external auditor, Charles Pillon, it was determined that the claim amount for STAGE for FY 2023/2024 should be \$ 534,060.36, which is a reduction of \$ 31,478.00.

The enclosed resolution is amending the State Transit Assistance claim amount for FY 2023/2024 to reflect this revised amount.

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Adopt Resolution amending the State Transit Assistance Final Amended Claim for FY 2023/2024.

Attachments (1)

- Resolution amending the State Transit Assistance Final Amended Claim for FY 2023/2024.



**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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To: Siskiyou County Local Transportation Commission

Agenda Item: 4K

Date: December 17, 2024

Subject: Approve Final Amended Claim for State Transit Assistance Funds – FY 2023/2024

**Past Action**

On November 14, 2023, the Commission adopted Resolution No. 23-35 approving the FY 2023/2024 State Transit Assistance Amended Claim for \$ 561,663 plus all interest earned during the fiscal year.

**Background**

As a result of the audits completed by the Commission’s external auditor, Charles Pillon, it was determined that the claim amount for STAGE for FY 2023/2024 should be \$ 534,060.36, which is a reduction of 31,478.00.

The enclosed resolution is amending the State Transit Assistance claim amount for FY 2023/2024 to reflect this revised amount.

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Adopt Resolution amending the State Transit Assistance Final Amended Claim for FY 2023/2024.

Attachments (1)

- Resolution amending the State Transit Assistance Final Amended Claim for FY 2023/2024.

Siskiyou County Local Transportation Commission

Resolution No. 24-

State Transit Assistance (STA) Final Amended Claim for FY 2023/2024

WHEREAS, the Siskiyou County Local Transportation Commission (SCLTC) is the designated local planning agency for the area otherwise known as the County of Siskiyou; and

WHEREAS, the County of Siskiyou – Siskiyou Transit and General Express (STAGE) is required to file annual transportation claims for funds, if any, from the State Transit Assistance Fund (STA); and

WHEREAS, it is the responsibility of the SCLTC, under the provisions of the Transportation Development Act (TDA), to review the annual transportation claims and to make allocations of monies from the STA, based on the estimated revenue upon approving said claim; and

WHEREAS, the Auditor of said County is instructed to pay monies in the fund to the claimants pursuant to allocation instructions received from SCLTC, and

WHEREAS, after a review of all receipts for FY 2023/2024 it was determined that the final claim amount required an amendment, and

NOW, THEREFORE, BE IT RESOLVED that the Siskiyou County Local Transportation Commission approves the following allocations:

State Transit Assistance Funds to:  
County of Siskiyou (STAGE) the amount of \$ 534,060.36 for FY 2023/2024.

BE IT FURTHER RESOLVED, that the Executive Director, appointed by the Commission, is authorized to sign the allocation instructions and to issue the instructions to the County Auditor-Controller to pay the claimants in accordance with the above allocations.

PASSED AND ADOPTED this 17<sup>th</sup> day of December 2024 by the Siskiyou County Local Transportation Commission by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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Bruce Deutsch, Chairperson

ATTEST:

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Melissa Cummins  
Executive Director



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To: Siskiyou County Local Transportation Commission

Agenda Item: 5

Date: December 17, 2024

Subject: Review and Accept FY 2023/2024 Audited Financial Statements

**Past Action**

The Commission received and accepted the audited financial statements for FY 2022/2023 on January 9, 2024.

**Background**

The Mills-Alquist-Deddeh Act (SB 325) was enacted by the California Legislature to improve the 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. The required financial audits have been completed for the Siskiyou County Local Transportation Commission and are included for review by the Commission. The communication letter to the governing board, from Charles Pillon, C.P.A., was included in the November 17<sup>th</sup> consent agenda.

The Executive Director has reviewed the final audits and audit findings. The findings can be found on page 26 of the Basic Financial Statement.

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Accept the audits and authorize the Executive Director to file them with Caltrans and the State Controller's Office.

**Attachments (2)**

- Financial Transactions Report for SCLTC – FY 2023/2024, including Transportation Development Act claimants.
- Siskiyou County Local Transportation Commission Basic Financial Statements for the period ending June 30, 2024.

**TRANSPORTATION PLANNING AGENCY  
FINANCIAL TRANSACTIONS REPORT  
COVER PAGE**

**Siskiyou County Local Transportation Commission**

Fiscal Year: **2024**

ID Number: **15554703000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the agency in accordance with the requirements as prescribed by the California State Controller.

Fiscal Officer

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:  
Local Government Reporting Section - TPA  
Local Government Programs and Services Division  
California State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
Local Government Reporting Section - TPA  
Local Government Programs and Services Division  
California State Controller's Office  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 12/1/2024 12:17:45 PM

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 General Information

Fiscal Year: 2024

Form #1

Agency Officials	First Name	M. I.	Last Name	Telephone	Email
Agency Chairperson	<input type="text" value="Bruce"/>	<input type="text"/>	<input type="text" value="Deutsch"/>	<input type="text" value="(530) 709-5060"/>	<input type="text" value="brucend75@yahoo.com"/>
Executive Officer	<input type="text" value="Melissa"/>	<input type="text"/>	<input type="text" value="Cummins"/>	<input type="text" value="(530) 709-5060"/>	<input type="text" value="melissa@siskiyoucoltc.org"/>
Fiscal Officer	<input type="text" value="Melissa"/>	<input type="text"/>	<input type="text" value="Cummins"/>	<input type="text" value="(530) 709-5060"/>	<input type="text" value="melissa@siskiyoucoltc.org"/>

Mailing Address					
Street 1	<input type="text" value="190 Greenhorn Road"/>				<input checked="" type="checkbox"/> Has Address Changed?
Street 2	<input type="text"/>				
City	<input type="text" value="Yreka"/>	State	<input type="text" value="CA"/>	Zip	<input type="text" value="96097"/>

Report Prepared By					
Firm Name	<input type="text" value="Charles W Pillon, CPA"/>				
First Name	<input type="text" value="Charles"/>	M. I.	<input type="text" value="W"/>	Last Name	<input type="text" value="Pillon"/>
Title	<input type="text" value="Owner"/>	Telephone	<input type="text" value="(530) 949-4177"/>		
Email	<input type="text" value="charlie@charlespilloncpa.com"/>	Fax No.	<input type="text"/>		

Independent Auditor					
Firm Name	<input type="text" value="Charles W Pillon, CPA"/>				
First Name	<input type="text" value="Charles"/>	M. I.	<input type="text" value="W"/>	Last Name	<input type="text" value="Pillon"/>
Street 1	<input type="text" value="4685 Pleasant Hills Dr"/>	Telephone	<input type="text" value="(530) 949-4177"/>		
Street 2	<input type="text"/>				
City	<input type="text" value="Anderson"/>	State	<input type="text" value="CA"/>	Zip	<input type="text" value="96007"/>

Does this report include a Service Authority for Freeway Emergencies (SAFE)?  Yes  No

Does the report contain data from audited financial statements?  Yes  No

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2024

Form #3

Source of Funds:

R01. County Name (1 of 1) (Record Completed)

	Pension and Other			Custodial Funds	Total
	Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds		
<b>Additions</b>					
R02. Local Transportation Fund (1/4c)				2,099,010	2,099,010
R05. Interest Income				16,186	16,186
R09. TDA Allocations Returned					
R10. Other Additions					
R11. <b>Total Additions</b>	\$0	\$0	\$0	\$2,115,196	\$2,115,196
<b>Deductions</b>					
R12. LTF Claimants, Planning, and Administration				2,079,452	2,079,452
R20. Other Deductions					
R21. <b>Total Deductions</b>	\$0	\$0	\$0	\$2,079,452	\$2,079,452
R22. <b>Change in Net Position</b>	\$0	\$0	\$0	\$35,744	\$35,744
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$0	\$368,896	\$368,896
R24. Adjustment					
R25. Reason for Adjustment					
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$0	\$404,640	\$404,640

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2024

Form #3

Source of Funds:

	Pension and Other				Total
	Employee Benefit	Investment	Private-Purpose	Custodial	
	Trust Funds	Trust Funds	Trust Funds	Funds	
<b>Additions</b>					
R03. State Transit Assistance Fund				530,185	530,185
R05. Interest Income				3,875	3,875
R09. TDA Allocations Returned					
R10. Other Additions					
R11. <b>Total Additions</b>	\$0	\$0	\$0	\$534,060	\$534,060
<b>Deductions</b>					
R13. STAF Claimants				534,060	534,060
R20. Other Deductions					
R21. <b>Total Deductions</b>	\$0	\$0	\$0	\$534,060	\$534,060
R22. <b>Change in Net Position</b>	\$0	\$0	\$0	\$0	\$0
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$0	\$151	\$151
R24. Adjustment					
R25. Reason for Adjustment					
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$0	\$151	\$151



Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2024

Form #3

Source of Funds: Local Sales Tax and Other Fiduciary Funds ▼

	Pension and Other			Custodial Funds	Total
	Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds		
<b>Additions</b>					
R04. Other Locally Funded Sales Tax				129,455	129,455
R05. Interest Income				13,383	13,383
R06. Federal Grants					
R07. State Grants					
R08. Local Grants					
R10. Other Additions					
R11. <b>Total Additions</b>	\$0	\$0	\$0	\$142,838	\$142,838
<b>Deductions</b>					
R14. Salaries, Wages, and Fringe Benefits					
R15. Services and Supplies					
R16. Principal Expense					
R17. Interest Expense					
R18. Capital Outlay					
R19. Depreciation					
R20. Other Deductions				89,888	89,888
R21. <b>Total Deductions</b>	\$0	\$0	\$0	\$89,888	\$89,888
R22. <b>Change in Net Position</b>	\$0	\$0	\$0	\$52,950	\$52,950
R23. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$0	\$503,594	\$503,594
R24. Adjustment					
R25. Reason for Adjustment					
R26. <b>Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$0	\$556,544	\$556,544

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2024

Form #4

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues</b>					
R01. Other Locally Funded Sales Tax					
R02. Interest Revenue	6,909	5,669			12,578
R03. Federal Grants					
R04. State Grants	471,303				471,303
R05. Local Grants					
R06. Local Transportation Fund Allocations	130,000				130,000
R07. Vehicle Registration Fees					
R08. Developer Fees					
R08.5 Rents, Leases, Concessions, and Royalties					
R09. Other Revenues	976				976
R10. <b>Total Revenues</b>	\$609,188	\$5,669	\$0	\$0	\$614,857
<b>Expenditures</b>					
R11. Salaries, Wages, and Fringe Benefits	152,966				152,966
R12. Services and Supplies	398,564	85,694			484,258
R12.5 Lease Financing, Principal Payments					
R13. Other Principal Payments					
R14. Interest Payments					
R15. Capital Outlay					
R16. Other Expenditures					
R17. <b>Total Expenditures</b>	\$551,530	\$85,694	\$0	\$0	\$637,224
R18. <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$57,658	\$-80,025	\$0	\$0	\$-22,367
<b>Other Financing Sources (Uses)</b>					
R18.5 Lease Financing					
R19. Other Long-Term Debt Proceeds					
R20. Transfers In		170			170
R21. Transfers Out		-170			-170
R22. Other Financing Sources (Uses) – Other	-4,388				-4,388
R23. <b>Total Other Financing Sources (Uses)</b>	\$-4,388	\$0	\$0	\$0	\$-4,388
R24. <b>Net Change in Fund Balances</b>	\$53,270	\$-80,025	\$0	\$0	\$-26,755
R25. <b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$213,966	\$85,170	\$0	\$0	\$299,136
R26. Adjustment					
R27. Reason for Adjustment					
R28. <b>Fund Balances (Deficits), End of Fiscal Year</b>	\$267,236	\$5,145	\$0	\$0	\$272,381

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Summary of Fiduciary Funds  
 Statement of Changes in Fiduciary Net Position

Fiscal Year: 2024

Form #5

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
<b>Additions</b>				
R01. Local Transportation Fund (1/4c)	2,099,010			2,099,010
R02. State Transit Assistance Fund		530,185		530,185
R03. Other Locally Funded Sales Tax			129,455	129,455
R04. Interest Income	16,186	3,875	13,383	33,444
R05. Federal Grants				
R06. State Grants				
R07. Local Grants				
R08. TDA Allocations Returned				
R09. Other Additions				
R10. <b>Total Additions</b>	\$2,115,196	\$534,060	\$142,838	\$2,792,094
<b>Deductions</b>				
R11. LTF Claimants, Planning, and Administration	2,079,452			2,079,452
R12. STAF Claimants		534,060		534,060
R13. Salaries, Wages, and Fringe Benefits				
R14. Services and Supplies				
R15. Principal Expense				
R16. Interest Expense				
R17. Capital Outlay				
R18. Depreciation				
R19. Other Deductions			89,888	89,888
R20. <b>Total Deductions</b>	\$2,079,452	\$534,060	\$89,888	\$2,703,400
R21. <b>Change in Net Position</b>	\$35,744	\$0	\$52,950	\$88,694
R22. <b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$368,896	\$151	\$503,594	\$872,641
R23. Adjustment				
R25. <b>Net Position (Deficit), End of Fiscal Year</b>	\$404,640	\$151	\$556,544	\$961,335

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Fiduciary Net Position

Fiscal Year: 2024

Form #8

Source of Funds:

R01. County Name (1 of 1) (Record Completed)

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Assets</b>					
R02. Cash and Investments				102,800	102,800
R03. Accounts Receivable					
R04. Interest Receivable				473	473
R05. Due from Other Funds					
R06. Due from Other Governments				395,360	395,360
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$0	\$498,633	\$498,633
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$0	\$498,633	\$498,633
<b>Liabilities</b>					
R11. Accounts Payable					
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments				93,993	93,993
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$0	\$93,993	\$93,993
R17. <b>Deferred Inflows of Resources</b>					
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$93,993	\$93,993
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	0	404,640	404,640

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Fiduciary Net Position

Fiscal Year: 2024

Form #8

Source of Funds:  ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Assets</b>					
R02. Cash and Investments				6,784	6,784
R03. Accounts Receivable					
R04. Interest Receivable				1,401	1,401
R05. Due from Other Funds					
R06. Due from Other Governments				143,204	143,204
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$0	\$151,389	\$151,389
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$0	\$151,389	\$151,389
<b>Liabilities</b>					
R11. Accounts Payable					
R12. Allocations Payable					
R13. Due to Other Funds					
R14. Due to Other Governments				151,238	151,238
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$0	\$151,238	\$151,238
R17. <b>Deferred Inflows of Resources</b>					
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$151,238	\$151,238
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	0	151	151

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Sources of Funds - Fiduciary Funds  
 Statement of Fiduciary Net Position

Fiscal Year: 2024

Form #8

Source of Funds: Local Sales Tax and Other Fiduciary Funds ▼

	Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private-Purpose Trust Funds	Custodial Funds	Total
<b>Assets</b>					
R02. Cash and Investments				553,056	553,056
R03. Accounts Receivable					
R04. Interest Receivable				3,488	3,488
R05. Due from Other Funds					
R06. Due from Other Governments					
R06.5 Capital Assets (Net)					
R07. Other Assets					
R08. <b>Total Assets</b>	\$0	\$0	\$0	\$556,544	\$556,544
R09. <b>Deferred Outflows of Resources</b>					
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$0	\$0	\$0	\$556,544	\$556,544
<b>Liabilities</b>					
R11. Accounts Payable					
R13. Due to Other Funds					
R14. Due to Other Governments					
R15. Other Liabilities					
R16. <b>Total Liabilities</b>	\$0	\$0	\$0	\$0	\$0
R17. <b>Deferred Inflows of Resources</b>					
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$0	\$0
<b>Net Position</b>					
R19. <b>Total Net Position</b>	0	0	0	556,544	556,544

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Balance Sheet  
 Governmental Funds

Fiscal Year: 2024

Form #9

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
<b>Assets</b>					
R01. Cash and Cash Equivalents	183,196	201,565			384,761
R01.5 Investments					
R02. Accounts Receivable (net)					
R03. Interest Receivable (net)	1,364	1,436			2,800
R03.5 Lease Receivable					
R04. Due from Other Funds					
R05. Due from Other Governments	215,255				215,255
R06. Other Assets 1					
R07. Other Assets 2					
R08. Other Assets 3					
R09. <b>Total Assets</b>	\$399,815	\$203,001	\$0	\$0	\$602,816
R10. <b>Deferred Outflows of Resources</b>					
R11. <b>Total Assets and Deferred Outflows of Resources</b>	\$399,815	\$203,001	\$0	\$0	\$602,816
<b>Liabilities</b>					
R12. Accounts Payable	77,500				77,500
R13. Allocations Payable					
R14. Due to Other Funds					
R15. Due to Other Governments		85,694			85,694
R16. Other Liabilities 1	3,816				3,816
R17. Other Liabilities 2					
R18. Other Liabilities 3					
R19. <b>Total Liabilities</b>	\$81,316	\$85,694	\$0	\$0	\$167,010
R20. <b>Deferred Inflows of Resources</b>	51,263	112,162			163,425
R21. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$132,579	\$197,856	\$0	\$0	\$330,435
<b>Fund Balances (Deficits)</b>					
R22. Nonspendable					
R23. Restricted	9,158	5,145			14,303
R24. Committed	113,175				113,175
R25. Assigned					
R26. Unassigned	144,903				144,903
R27. <b>Total Fund Balances (Deficits)</b>	\$267,236	\$5,145	\$0	\$0	\$272,381
R28. <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	\$399,815	\$203,001	\$0	\$0	\$602,816

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Fiduciary Net Position  
 Summary of Fiduciary Funds

Fiscal Year: 2024

Form #10

	Local Transportation Fund (LTF)	State Transit Assistance Fund (STAF)	Local Sales Tax/Other Fiduciary Funds	Total Fiduciary Funds
<b>Assets</b>				
R01. Cash and Investments	102,800	6,784	553,056	662,640
R02. Accounts Receivable				
R03. Interest Receivable	473	1,401	3,488	5,362
R04. Due from Other Funds				
R05. Due from Other Governments	395,360	143,204		538,564
R06. Capital Assets (net)				
R07. Other Assets				
R08. <b>Total Assets</b>	\$498,633	\$151,389	\$556,544	\$1,206,566
R09. <b>Deferred Outflows of Resources</b>				
R10. <b>Total Assets and Deferred Outflows of Resources</b>	\$498,633	\$151,389	\$556,544	\$1,206,566
<b>Liabilities</b>				
R11. Accounts Payable				
R12. Allocations Payable				
R13. Due to Other Funds				
R14. Due to Other Governments	93,993	151,238		245,231
R15. Other Liabilities				
R16. <b>Total Liabilities</b>	\$93,993	\$151,238	\$0	\$245,231
R17. <b>Deferred Inflows of Resources</b>				
R18. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$93,993	\$151,238	\$0	\$245,231
<b>Net Position</b>				
R19. <b>Total Net Position</b>	\$404,640	\$151	\$556,544	\$961,335



Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources  
 Governmental Funds

Fiscal Year: 2024

Form #12

Noncurrent Assets	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
R00.1 Investments		
R00.2 Lease Receivable		
Capital Assets		
R01. Land		
R02. Buildings and Improvements	25,000	
R03. Equipment		
R03.5 Lease Assets (Lessee)		
R04. Construction in Progress		
R05. Other Capital Assets	4,784	
R06. Less: Accumulated Depreciation/Amortization	-4,250	
R07. Net Pension Asset		
R08. Net OPEB Asset		
R09. Other Noncurrent Assets 1		
R10. Other Noncurrent Assets 2		
R11. <b>Total Noncurrent Assets</b>	<b>\$25,534</b>	
<b>Deferred Outflows of Resources</b>		
R12. Related to Pensions		
R13. Related to OPEB		
R14. Related to Debt Refunding		
R15. Other Deferred Outflows of Resources		
R16. <b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R17. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$25,534</b>	
<b>Noncurrent Liabilities</b>		
R18. Deposits and Advances		
R19. Compensated Absences		
R20. Revenue Bonds		0
R21. Certificates of Participation		0
R22. Notes		0
R23. Lease Liability		0
R24. Other Long-Term Debt		0
R25. Net Pension Liability		
R26. Net OPEB Liability		
R27. Other Noncurrent Liabilities 1		
R28. Other Noncurrent Liabilities 2		
R29. <b>Total Noncurrent Liabilities</b>		<b>\$0</b>

**Deferred Inflows of Resources**

R30.	Related to Pensions	
R31.	Related to OPEB	
R32.	Related to Debt Refunding	
R32,5	Related to Leases	
R33.	Other Deferred Inflows of Resources	
R34.	<b>Total Deferred Inflows of Resources</b>	\$0
R35.	<b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>	\$0

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Local Transportation Fund Statement of Apportionments by Areas of Apportionment

Fiscal Year: 2024

Form #13

	County Name	Areas of Apportionment	Amounts Apportioned Pursuant to CCR 6644
1.	Siskiyou	Dorris	37,558
2.	Siskiyou	Dunsmuir	31,708
3.	Siskiyou	Etna	12,736
4.	Siskiyou	Fort Jones	12,927
5.	Siskiyou	Montague	22,938
6.	Siskiyou	Mt Shasta	61,301
7.	Siskiyou	Tulelake	39,304
8.	Siskiyou	Weed	51,348
9.	Siskiyou	Yreka	149,199
10.	Siskiyou	County Road Department	455,433
11.	Siskiyou	Siskiyou County Local Transportation Commission	130,000
	Select		
<b>Total:</b>			1,004,452

Areas of Apportionment List:

	County Name	Areas of Apportionment	Amounts Apportioned
1.	Siskiyou	Dorris	\$37,558
2.	Siskiyou	Dunsmuir	\$31,708
3.	Siskiyou	Etna	\$12,736
4.	Siskiyou	Fort Jones	\$12,927
5.	Siskiyou	Montague	\$22,938
6.	Siskiyou	Mt Shasta	\$61,301
7.	Siskiyou	Tulelake	\$39,304
8.	Siskiyou	Weed	\$51,348
9.	Siskiyou	Yreka	\$149,199
10.	Siskiyou	County Road Department	\$455,433
11.	Siskiyou	Siskiyou County Local Transportation Commission	\$130,000

**Total: \$1,004,452**

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (1 of 9) (Record Completed)	<input type="text" value="Etna"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="17,167"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="12,736"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$29,903"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (2 of 9) (Record Completed)	<input type="text" value="Dorris"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="37,558"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$37,558"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (3 of 9) (Record Completed)	<input type="text" value="Dunsmuir"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="42,737"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="31,708"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$74,445"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (4 of 9) (Record Completed)	<input type="text" value="Fort Jones"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="17,424"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="12,927"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$30,351"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (5 of 9) (Record Completed)	<input type="text" value="Montague"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="30,915"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="22,938"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$53,853"/>



Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (6 of 9) (Record Completed)	<input type="text" value="Mt. Shasta"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="82,621"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="61,301"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$143,922"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (7 of 9) (Record Completed)	<input type="text" value="Tulelake"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="39,304"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$39,304"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (8 of 9) (Record Completed)	<input type="text" value="Weed"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="69,206"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="51,348"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$120,554"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #14

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (9 of 9) (Record Completed)	<input type="text" value="Yreka"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="201,092"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="149,199"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Allocations</b>	<input type="text" value="\$350,291"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations and Purposes – Local Transportation Fund (LTF)  
 Summary of Claimants

Fiscal Year: 2024

Form #16

R01. County Name (1 of 1) (Record Completed) Siskiyou

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
<b>Administration</b>				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	130,000			130,000
<b>Planning</b>				
R04. PUC 99233.2				
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
<b>Pedestrian and Bike Facilities</b>				
R07. PUC 99233.3, 99234				
<b>Rail Service</b>				
R08. PUC 99233.4, 99234.9				
<b>Community Transit Services</b>				
R09. Article 4.5 PUC 99233.7, 99275				
<b>Article 4</b>				
R10. Planning 99262				
R11. Transit 99260(a)		613,838	461,162	1,075,000
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4				
<b>Article 8</b>				
R15. Streets and Roads 99400(a)		455,433	419,019	874,452
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)				
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400,5				
R21. Other Article 8				
R22. <b>Total Allocations</b>	\$130,000	\$1,069,271	\$880,181	\$2,079,452

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (1 of 9) (Record Completed)	<input type="text" value="Etna"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="17,167"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="12,736"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$29,903"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (2 of 9) (Record Completed)	<input type="text" value="Dorris"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="37,558"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$37,558"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (3 of 9) (Record Completed)	<input type="text" value="Dunsmuir"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="42,737"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="31,708"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$74,445"/>



Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (4 of 9) (Record Completed)	<input type="text" value="Fort Jones"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="17,424"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="12,927"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$30,351"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (5 of 9) (Record Completed)	<input type="text" value="Montague"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="30,915"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="22,938"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$53,853"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (6 of 9) (Record Completed)	<input type="text" value="Mt. Shasta"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="82,621"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="61,301"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$143,922"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (7 of 9) (Record Completed)	<input type="text" value="Tulelake"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="39,304"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$39,304"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	Siskiyou
R02. City Name (8 of 9) (Record Completed)	Weed
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	
<b>Article 4</b>	
R06. Planning 99262	
R07. Transit 99260(a)	69,206
R08. JPA 99260.7	
R09. Railroad Corporations 99260.5(a)	
R10. Other Article 4	
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	51,348
R12. Pedestrian and Bicycles 99400(a)	
R13. General Public 99400(c)	
R14. Elderly and Handicapped 99400(c)	
R15. Planning Contributions 99402	
R16. Other Article 8	
R17. <b>Total Expenditures</b>	<b>\$120,554</b>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 City Claimants

Fiscal Year: 2024

Form #17

R01. County Name	<input type="text" value="Siskiyou"/>
R02. City Name (9 of 9) (Record Completed)	<input type="text" value="Yreka"/>
<b>Pedestrian and Bike Facilities</b>	
R03. PUC 99233.3, 99234	<input type="text"/>
<b>Rail Service</b>	
R04. PUC 99233.4, 99234.9	<input type="text"/>
<b>Community Transit Services</b>	
R05. Article 4.5 PUC 99233.7, 99275	<input type="text"/>
<b>Article 4</b>	
R06. Planning 99262	<input type="text"/>
R07. Transit 99260(a)	<input type="text" value="201,092"/>
R08. JPA 99260.7	<input type="text"/>
R09. Railroad Corporations 99260.5(a)	<input type="text"/>
R10. Other Article 4	<input type="text"/>
<b>Article 8</b>	
R11. Streets and Roads 99400(a)	<input type="text" value="149,199"/>
R12. Pedestrian and Bicycles 99400(a)	<input type="text"/>
R13. General Public 99400(c)	<input type="text"/>
R14. Elderly and Handicapped 99400(c)	<input type="text"/>
R15. Planning Contributions 99402	<input type="text"/>
R16. Other Article 8	<input type="text"/>
R17. <b>Total Expenditures</b>	<input type="text" value="\$350,291"/>

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Expenditures and Purposes – Local Transportation Fund (LTF)  
 Summary of Claimants

Fiscal Year: 2024

Form #19

R01. County Name (1 of 1) (Record Completed) Siskiyou

	Transportation Planning Agency	County	Total All Other Claimants	County Totals
<b>Administration</b>				
R02. County Auditor PUC 99233.1				
R03. TPA PUC 99233.1	130,000			130,000
<b>Planning</b>				
R04. PUC 99233.2				
R05. PUC 99233.5(a)				
R06. PUC 99233.5(b)				
<b>Pedestrian and Bike Facilities</b>				
R07. PUC 99233.3, 99234				
<b>Rail Service</b>				
R08. PUC 99233.4, 99234.9				
<b>Community Transit Services</b>				
R09. Article 4.5 PUC 99233.7, 99275				
<b>Article 4</b>				
R10. Planning 99262				
R11. Transit 99260(a)		613,838	461,162	1,075,000
R12. JPA 99260.7				
R13. Railroad Corporations 99260.5(a)				
R14. Other Article 4				
<b>Article 8</b>				
R15. Streets and Roads 99400(a)		455,433	419,019	874,452
R16. Pedestrian and Bicycles 99400(a)				
R17. General Public 99400(c)				
R18. Elderly and Handicapped 99400(c)				
R19. Planning Contributions 99402				
R20. Multimodal Terminal 99400,5				
R21. Other Article 8				
R22. <b>Total Expenditures</b>	\$130,000	\$1,069,271	\$880,181	\$2,079,452

Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF)  
 County Claimants

Fiscal Year: 2024

Form #20

R01. County Name (1 of 1) (Record Completed) Siskiyou ▼

**Allocations**

Article 4

R02. Operating Costs 6730(a)	534,060
R03. Capital Costs 6730(b)	
R04. Rail Services Subsidy 6730(c)	
R05. Specialized Services 6731(c)	
R06. Other Article 4	

Article 8

R07. AMTRAK 6731(a)	
R08. General Public 6731(b)	
R09. Elderly and Handicapped 6731(b)	
R10. Other Article 8	

Other Allocations

R11. CTSA 6730(d), 6731(d), and 6731.1	
R12. Other Allocations – Other	
<b>R13. Total Allocations</b>	<b>\$534,060</b>

**Expenditures**

Article 4

R14. Operating Costs 6730(a)	534,060
R15. Capital Costs 6730(b)	
R16. Rail Services Subsidy 6730(c)	
R17. Specialized Services 6731(c)	
R18. Other Article 4	

Article 8

R19. AMTRAK 6731(a)	
R20. General Public 6731(b)	
R21. Elderly and Handicapped 6731(b)	
R22. Other Article 8	

Other Expenditures

R23. CTSA 6730(d), 6731(d), and 6731.1	
R24. Other Expenditures – Other	
<b>R25. Total Expenditures</b>	<b>\$534,060</b>



Agency Name Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies' Financial Transactions Report  
 Statement of Allocations, Expenditures, and Purposes – State Transit Assistance Fund (STAF)  
 Summary of Claimants

Fiscal Year: 2024

Form #23

	Transportation Planning Agency	County Totals	City Totals	All Other Claimants Totals	Total All Claimants
<b>Allocations</b>					
Article 4					
R01. Operating Costs 6730(a)		534,060			534,060
R02. Capital Costs 6730(b)					
R03. Rail Services Subsidy 6730(c)					
R04. Specialized Services 6731(c)					
R05. Other Article 4					
Article 8					
R06. AMTRAK 6731(a)					
R07. General Public 6731(b)					
R08. Elderly and Handicapped 6731(b)					
R09. Other Article 8					
Other Allocations					
R10. CTSA 6730(d), 6731(d), and 6731.1					
R11. Other Allocations – Other					
R12. <b>Total Allocations</b>	\$0	\$534,060	\$0	\$0	\$534,060
<b>Expenditures</b>					
Article 4					
R13. Operating Costs 6730(a)		534,060			534,060
R14. Capital Costs 6730(b)					
R15. Rail Services Subsidy 6730(c)					
R16. Specialized Services 6731(c)					
R17. Other Article 4					
Article 8					
R18. AMTRAK 6731(a)					
R19. General Public 6731(b)					
R20. Elderly and Handicapped 6731(b)					
R21. Other Article 8					
Other Expenditures					
R22. CTSA 6730(d), 6731(d), and 6731.1					
R23. Other Expenditures – Other					
R24. <b>Total Expenditures</b>	\$0	\$534,060	\$0	\$0	\$534,060

Agency Name Siskiyou County Local Transportation Commission  
Transportation Planning Agencies' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2024**

Form #29

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text"/>

Siskiyou County Local Transportation Commission  
 Transportation Planning Agencies Financial Transactions Report  
 Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenueExpenditureGovernmentalFund	(R09)Gen-OtherRevenues	Charges for administrative services rendered.
BalanceSheetGovernmentalFund	(R16)Gen-OtherLiabilities1	Accrued payroll liabilities.
BalanceSheetGovernmentalFund	(R20)Gen-DeferredInflowsofResources	Deferred revenue unavailable
BalanceSheetGovernmentalFund	(R20)SpRev-DeferredInflowsofResources	Deferred revenue unearned.
NoncurrentGovernmentalFund	(R05)OtherCapitalAssets	Intangible assets
AllocationPurposeLTFSummary	(R03)CoTotal-TPAPUC99233.1	(Siskiyou) Increased allocation for administration due to hiring Executive Director in July 2023.
AllocationPurposeLTFSummary	(R15)CoTotal-StreetsandRoads99400(a)	(Siskiyou) Decrease due to decrease in sales taxes to allocate as well as increase in administrative costs lowering amount available for streets and roads allocation.
ExpenditurePurposeLTFSummary	(R03)CoTotal-TPAPUC99233.1	(Siskiyou) See footnote for form #16.
ExpenditurePurposeLTFSummary	(R15)CoTotal-StreetsandRoads99400(a)	(Siskiyou) See footnote for form #16.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not subject to Prop 4 limits.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not subject to Prop 4 limits.
ChangesNetPositionFiduciaryFund(Sources)	(R04)Cus-OtherLocallyFundedSalesTax	(LOTHR_) Decrease due to less Federal transportation exchange funds exchanged to State RSTP.
ChangesNetPositionFiduciaryFund(Sources)	(R20)Cus-OtherDeductions	(LOTHR_) RSTP project funds paid to claimants.

Total Footnote: 13

**SISKIYOU COUNTY LOCAL  
TRANSPORTATION COMMISSION**

**Basic Financial Statements**

**June 30, 2024**

**Siskiyou County Local Transportation Commission  
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## INDEPENDENT AUDITOR'S REPORT

Local Transportation 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, 2024, 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 schedules 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 November 25, 2024, 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 a circular mark at the end.

Charles W Pilon, CPA  
Anderson, California  
November 25, 2024



## **BASIC FINANCIAL STATEMENTS**

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Statement of Net Position**  
**June 30, 2024**

**ASSETS**

Cash and investments	\$ 1,046,711
Interest receivable	8,162
Intergovernmental receivables	753,819
Restricted cash	690
Capital assets, non-depreciable	4,784
Capital assets, depreciable, net of accumulated depreciation	20,750
<b>Total Assets</b>	<b>1,834,916</b>

**LIABILITIES**

Accounts payable	77,500
Accrued liabilities	3,816
Due to other governments, claimants	330,925
<b>Total Liabilities</b>	<b>412,241</b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred revenue - unearned	112,162
	<b>112,162</b>

**NET POSITION**

Net investment in capital assets	25,534
Restricted	975,638
Unrestricted	309,341
<b>Total Net Position</b>	<b>\$ 1,310,513</b>

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<b>Governmental Activities</b>					
Transportation planning and administration	\$ 552,030	\$ 976	\$ 522,566	\$ -	\$ (28,488)
Local transportation assistance:					
Public transit	1,694,754	-	1,605,185	-	(89,569)
Streets and roads	964,340	-	1,153,465	-	189,125
<b>Total Governmental Activities</b>	<b>\$3,211,124</b>	<b>\$ 976</b>	<b>\$ 3,281,216</b>	<b>\$ -</b>	<b>71,068</b>
<b>General Revenues</b>					
Use of money and property					46,022
Increase (decrease) in fair value of investments					(4,388)
<b>Change in Net Position</b>					<b>112,702</b>
<b>Net Position</b>					
<b>Beginning of Year</b>					<b>1,197,811</b>
<b>End of year</b>					<b>\$ 1,310,513</b>

**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, 2024**

	Special Revenue Funds							Total
	Planning and Administration (General Fund)	State of Good Repair SB1	Transit LCTOP Grants	Local Transportation Fund	Local Transportation Exchange Fund	State Transit Assistance		
<b>ASSETS</b>								
Cash and investments	\$ 182,506	\$ 85,088	\$ 116,477	\$ 102,800	\$ 553,056	\$ 6,784	\$ 1,046,711	
Interest receivable	1,364	606	830	473	3,488	1,401	8,162	
Intergovernmental receivables	215,255	-	-	395,360	-	143,204	753,819	
Restricted cash	690	-	-	-	-	-	690	
<b>Total Assets</b>	<b>\$ 399,815</b>	<b>\$ 85,694</b>	<b>\$ 117,307</b>	<b>\$ 498,633</b>	<b>\$ 556,544</b>	<b>\$ 151,389</b>	<b>\$ 1,809,382</b>	
<b>LIABILITIES</b>								
Accounts payable	\$ 77,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,500	
Accrued liabilities	3,816	-	-	-	-	-	3,816	
Due to other governments, claimants	-	85,694	-	93,993	-	151,238	330,925	
<b>Total Liabilities</b>	<b>81,316</b>	<b>85,694</b>	<b>-</b>	<b>93,993</b>	<b>-</b>	<b>151,238</b>	<b>412,241</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred revenue - unearned	-	-	112,162	-	-	-	112,162	
Deferred revenue - unavailable	51,263	-	-	-	-	-	51,263	
<b>Total Deferred Inflows of Resources</b>	<b>51,263</b>	<b>-</b>	<b>112,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,425</b>	
<b>FUND BALANCES</b>								
Committed, encumbrances	113,175	-	-	-	-	-	113,175	
Restricted	9,158	-	5,145	404,640	556,544	151	975,638	
Unassigned	144,903	-	-	-	-	-	144,903	
<b>Total Fund Balances</b>	<b>267,236</b>	<b>-</b>	<b>5,145</b>	<b>404,640</b>	<b>556,544</b>	<b>151</b>	<b>1,233,716</b>	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 399,815</b>	<b>\$ 85,694</b>	<b>\$ 117,307</b>	<b>\$ 498,633</b>	<b>\$ 556,544</b>	<b>\$ 151,389</b>	<b>\$ 1,809,382</b>	
<b>Total Governmental Fund Balance, as above</b>							<b>\$ 1,233,716</b>	
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							25,534	
Deferred inflows of resources unavailable revenues are not current financial resources and therefore, are not reported in the funds							51,263	
<b>Net Position of Governmental Activities</b>							<b>\$ 1,310,513</b>	

See accompanying notes to  
the financial statements

**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, 2024**

	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	
<b>REVENUES</b>							
Sales tax	\$ -	\$ -	\$ -	\$ 2,099,010	\$ 129,455	\$ 530,185	\$ 2,758,650
Intergovernmental:							
State rural planning assistance	232,116	-	-	-	-	-	232,116
Administration	130,000	-	-	-	-	-	130,000
Operating grants	239,187	-	-	-	-	-	239,187
Charges for services	976	-	-	-	-	-	976
Use of money and property	6,909	2,358	3,311	16,186	13,383	3,875	46,022
Increase (decrease) in fair value of investments	(4,388)	-	-	-	-	-	(4,388)
<b>Total Revenues</b>	<b>604,800</b>	<b>2,358</b>	<b>3,311</b>	<b>2,115,196</b>	<b>142,838</b>	<b>534,060</b>	<b>3,402,563</b>
<b>EXPENDITURES</b>							
Current:							
Administration	349,751	-	-	-	-	-	349,751
Planning	201,779	-	-	-	-	-	201,779
Siskiyou Transit and General Express	-	85,694	-	-	-	-	85,694
Claims paid or payable to claimants:							
Siskiyou Transit and General Express	-	-	-	1,075,000	-	534,060	1,609,060
Streets and roads, claimants	-	-	-	874,452	89,888	-	964,340
Siskiyou County Local Transportation Commission	-	-	-	130,000	-	-	130,000
<b>Total Expenditures</b>	<b>551,530</b>	<b>85,694</b>	<b>-</b>	<b>2,079,452</b>	<b>89,888</b>	<b>534,060</b>	<b>3,340,624</b>
<b>Change in Fund Balances</b>	<b>53,270</b>	<b>(83,336)</b>	<b>3,311</b>	<b>35,744</b>	<b>52,950</b>	<b>-</b>	<b>61,939</b>
<b>FUND BALANCES</b>							
<b>Beginning of Year</b>	<b>213,966</b>	<b>83,336</b>	<b>1,834</b>	<b>368,896</b>	<b>503,594</b>	<b>151</b>	<b>1,171,777</b>
<b>End of Year</b>	<b>\$ 267,236</b>	<b>\$ -</b>	<b>\$ 5,145</b>	<b>\$ 404,640</b>	<b>\$ 556,544</b>	<b>\$ 151</b>	<b>\$ 1,233,716</b>
<b>Change in Fund Balances, Governmental Funds, as above</b>							<b>\$ 61,939</b>
Deferred revenue - unavailable:							
Revenues in the statement of activities not reported in the governmental funds in the current year							51,263
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)
<b>Change in Net Position of Governmental Activities</b>							<b>\$ 112,702</b>

Siskiyou County Local Transportation Commission  
Notes to the Basic Financial Statements  
June 30, 2024

**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, 2024

**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 operating and capital assistance for transit agencies to reduce greenhouse gas emissions and improve mobility, with a priority on serving disadvantaged communities..

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 ninety (90) 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, 2024

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, 2024.

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 as of June 30, 2024.
- 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, 2024, for transit infrastructure repair and service improvements in the amount of \$966,329, for transportation planning in the amount of \$9,158 and for state transit assistance in the amount of \$151.



Siskiyou County Local Transportation Commission  
Notes to the Basic Financial Statements  
June 30, 2024

**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 \$113,175 of committed resources as of June 30, 2024.
- **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, 2024.
- **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, 2024 consisted of the following:

Cash and investments with County Treasurer	\$	1,046,711
Restricted cash		690
Cash and investments	\$	1,047,401

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, 2024, 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 – RESTRICTED FUND BALANCE – LOCAL TRANSPORTATION EXCHANGE FUND**

The Local Transportation Exchange Fund awards Regional Surface Transportation Program (RSTP) funds to nine City’s within Siskiyou County based on approved projects for transportation infrastructure improvements. These awards are not due to the City until the approved project has been completed and a request for reimbursement has been submitted. The restricted fund balance activity for the year ended June 30, 2024 is as follows:

Siskiyou County Local Transportation Commission  
Notes to the Basic Financial Statements  
June 30, 2024

**NOTE 3 – RESTRICTED FUND BALANCE – LOCAL TRANSPORTATION EXCHANGE FUND (continued)**

	<b>Balance 6/30/2023</b>	<b>Additions/ Awarded</b>	<b>Deletions/ Paid</b>	<b>Balance 6/30/2024</b>
City of Etna	\$ 110,000	\$ -	\$ 5,888	\$ 104,112
City of Montague	84,000	-	84,000	-
City of Tulelake	199,290	90,000	-	289,290
City of Dunsmuir	-	74,000	-	74,000
City of Tulelake	-	55,000	-	55,000
Not yet awarded	110,304	-	76,162	34,142
<b>Total Restricted Fund Balance</b>	<b>\$ 503,594</b>	<b>\$ 219,000</b>	<b>\$ 166,050</b>	<b>\$ 556,544</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 was as follows:

	<b>Balance 6/30/2023</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2024</b>
Capital assets not being depreciated:				
Intangibles	\$ 4,784	\$ -	\$ -	\$ 4,784
Capital assets being depreciated:				
Building	25,000	-	-	25,000
Less: accumulated depreciation	(3,750)	(500)	-	(4,250)
Net depreciable capital assets	21,250	(500)	-	20,750
Capital assets, net	\$ 26,034	\$ (500)	\$ -	\$ 25,534

**NOTE 5 – ENCUMBRANCES/COMMITMENTS**

The Commission has significant encumbrance activity during the fiscal year, but had no commitments outstanding at June 30, 2024. The encumbrance activity for the year ended June 30, 2024 was as follows:

	<b>Balance 6/30/2023</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/2024</b>
ATP Grant	\$ -	\$ 209,291	\$ 101,362	\$ 107,929
Legal Services - Planning	-	7,000	4,754	2,246
Consulting Engineer	-	56,500	53,500	3,000
<b>Total Committed Fund Balance</b>	<b>\$ -</b>	<b>\$ 272,791</b>	<b>\$ 159,616</b>	<b>\$ 113,175</b>

**NOTE 6 – SUBSEQUENT EVENTS**

As of November 25, 2024, 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, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Intergovernmental:				
State rural planning assistance	\$ 250,663	\$ 220,772	\$ 232,116	\$ 11,344
Administration	50,000	130,000	130,000	-
Operating grants	200,000	200,000	239,187	39,187
Charges for services	-	-	976	976
Use of money and property	800	750	6,909	6,159
Decrease in fair value of investments	-	-	(4,388)	(4,388)
<b>Total Revenues</b>	<b>501,463</b>	<b>551,522</b>	<b>604,800</b>	<b>53,278</b>
<b>EXPENDITURES</b>				
Current:				
Administration	233,183	231,318	349,751	(118,433)
Planning	425,663	335,079	201,779	133,300
<b>Total Expenditures</b>	<b>658,846</b>	<b>566,397</b>	<b>551,530</b>	<b>14,867</b>
<b>Change in Fund Balance</b>	<b>\$ (157,383)</b>	<b>\$ (14,875)</b>	<b>53,270</b>	<b>\$ 68,145</b>
<b>FUND BALANCES</b>				
<b>Beginning of Year</b>			213,966	
<b>End of Year</b>			<b>\$ 267,236</b>	

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule - State of Good Repair SB1 Fund**  
**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Use of money and property	100	100	2,358	2,258
<b>Total Revenues</b>	100	100	2,358	2,258
<b>EXPENDITURES</b>				
Current:				
Siskiyou Transit and General Express	-	85,695	85,694	1
<b>Total Expenditures</b>	-	85,695	85,694	1
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	100	(85,595)	(83,336)	2,259
<b>OTHER FINANCING SOURCES AND (USES)</b>				
Operating transfers in (out)	-	-	-	-
<b>Change in Fund Balance</b>	\$ 100	\$ (85,595)	(83,336)	\$ 2,259
<b>FUND BALANCES</b>				
<b>Beginning of Year</b>			83,336	
<b>End of Year</b>			\$ -	

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule - Transit LCTOP Grants Fund**  
**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Use of money and property	100	100	3,311	3,211
<b>Total Revenues</b>	100	100	3,311	3,211
<b>EXPENDITURES</b>				
Current:				
Other	83,221	83,391	-	83,391
Capital outlay	30,000	30,000	-	30,000
<b>Total Expenditures</b>	113,221	113,391	-	113,391
<b>Change in Fund Balance</b>	<b>\$ (113,121)</b>	<b>\$ (113,291)</b>	3,311	<b>\$ 116,602</b>
<b>FUND BALANCES</b>				
<b>Beginning of Year</b>			1,834	
<b>End of Year</b>			<b>\$ 5,145</b>	

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule - Local Transportation Fund**  
**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Sales tax	\$ 2,074,454	\$ 2,074,454	\$ 2,099,010	\$ 24,556
Use of money and property	5,000	5,000	16,186	11,186
<b>Total Revenues</b>	<b>2,079,454</b>	<b>2,079,454</b>	<b>2,115,196</b>	<b>35,742</b>
<b>EXPENDITURES</b>				
Claims paid or payable to claimants:				
Siskiyou Transit and General Express	1,075,000	1,075,000	1,075,000	-
Streets and roads, claimants	744,454	744,454	874,452	(129,998)
Siskiyou County Local Transportation Commission	130,000	130,000	130,000	-
<b>Total Expenditures</b>	<b>1,949,454</b>	<b>1,949,454</b>	<b>2,079,452</b>	<b>(129,998)</b>
<b>Change in Fund Balance</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>	<b>35,744</b>	<b>\$ (94,256)</b>
<b>FUND BALANCES</b>				
<b>Beginning of Year</b>			368,896	
<b>End of Year</b>			<b>\$ 404,640</b>	

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule - Local Transportation Exchange Fund**  
**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Sales tax	\$ 107,730	\$ 107,730	\$ 129,455	\$ 21,725
Use of money and property	3,500	3,500	13,383	9,883
<b>Total Revenues</b>	111,230	111,230	142,838	31,608
<b>EXPENDITURES</b>				
Claims paid or payable to claimants:				
Streets and roads, claimants	501,020	501,020	89,888	411,132
<b>Total Expenditures</b>	501,020	501,020	89,888	411,132
<b>Change in Fund Balance</b>	\$ (389,790)	\$ (389,790)	52,950	\$ 442,740
<b>FUND BALANCES</b>				
<b>Beginning of Year, as Restated</b>			503,594	
<b>End of Year</b>			\$ 556,544	



**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule - State Transit Assistance Fund**  
**For the Year Ended June 30, 2024**

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
<b>REVENUES</b>				
Sales tax	\$ 546,456	\$ 546,456	\$ 530,185	\$ (16,271)
Use of money and property	1,200	1,200	3,875	2,675
<b>Total Revenues</b>	<b>547,656</b>	<b>547,656</b>	<b>534,060</b>	<b>(13,596)</b>
<b>EXPENDITURES</b>				
Claims paid or payable to claimants:				
Siskiyou Transit and General Express	546,456	546,456	534,060	12,396
<b>Total Expenditures</b>	<b>546,456</b>	<b>546,456</b>	<b>534,060</b>	<b>12,396</b>
<b>Change in Fund Balance</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>-</b>	<b>\$ (1,200)</b>
<b>FUND BALANCES</b>				
<b>Beginning of Year</b>			151	
<b>End of Year</b>			<b>\$ 151</b>	

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Required Supplementary Information (Unaudited)**  
**Notes to the Budgetary Comparison Schedule**  
**For the Year Ended June 30, 2024**

**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 Commission and Caltrans.

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

Planning and Administration fund exceeded appropriated expenditure due to operating grant activity that was approved but not budgeted.

Local Transportation Fund streets and roads expenditures exceeded appropriated amounts due to additional amounts being authorized to be paid to claimants.

Local Transportation Exchange Funds expenditures are less than budgeted because the claims paid to claimants for streets and roads projects were delayed in to the next fiscal year.

## **SUPPLEMENTARY INFORMATION**

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Schedule of Allocations and Disbursements**  
**Local Transportation Fund**  
**For the Year Ended June 30, 2024**

	Allocated Balance June 30, 2023	Current Year			Allocated Balance June 30, 2024
		Allocated	Disbursed	Rescinded	
City of Dorris					
99400 (a)	\$ -	\$ 37,558	\$ 37,558	\$ -	\$ -
<b>Total</b>	-	37,558	37,558	-	-
City of Dunsmuir					
99400(a)	-	31,708	31,708	-	-
99260(a)	-	42,737	42,737	-	-
<b>Total</b>	-	74,445	74,445	-	-
City of Etna					
99400(a)	-	12,736	12,736	-	-
99260(a)	-	17,167	17,167	-	-
<b>Total</b>	-	29,903	29,903	-	-
Town of Fort Jones					
99400(a)	-	12,927	12,927	-	-
99260(a)	-	17,424	17,424	-	-
<b>Total</b>	-	30,351	30,351	-	-
City of Montague					
99400(a)	-	22,938	22,938	-	-
99260(a)	-	30,915	30,915	-	-
<b>Total</b>	-	53,853	53,853	-	-
City of Mt. Shasta					
99400(a)	-	61,301	61,301	-	-
99260(a)	-	82,621	82,621	-	-
<b>Total</b>	-	143,922	143,922	-	-
City of Tulelake					
99400(a)	-	39,304	39,304	-	-
<b>Total</b>	-	39,304	39,304	-	-
City of Weed					
99400(a)	-	51,348	51,348	-	-
99260(a)	-	69,206	69,206	-	-
<b>Total</b>	-	120,554	120,554	-	-
City of Yreka					
99400(a)	-	149,199	149,199	-	-
99260(a)	-	201,092	201,092	-	-
<b>Total</b>	-	350,291	350,291	-	-
County of Siskiyou					
99400(a)	-	455,433	455,433	-	-
99260(a)	-	613,838	613,838	-	-
<b>Total</b>	-	1,069,271	1,069,271	-	-
Siskiyou County Local Transportation Commission 99233.1	-	130,000	130,000	-	-
<b>Grand Total</b>	\$ -	\$ 2,079,452	\$ 2,079,452	\$ -	\$ -

**SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION**  
**Schedule of Allocations and Disbursements**  
**State Transit Assistance Fund**  
**For the Year Ended June 30, 2024**

	Allocated Balance June 30, 2023	Current Year			Allocated Balance June 30, 2024
		Allocated	Disbursed	Rescinded	
County of Siskiyou 6730(b)	\$ -	\$ 534,060	\$ 534,060	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 534,060</b>	<b>\$ 534,060</b>	<b>\$ -</b>	<b>\$ -</b>

**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, 2024, 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 November 25, 2024.

***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.

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

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. I identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item **2024-001** that I consider to be material weaknesses.

***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".

Charles W Pillon, CPA  
Anderson, California

November 25, 2024

**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, 2024.

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, 2024.

***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. However, material weaknesses or significant deficiencies may exist that were not identified.

**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  
November 25, 2024

**CURRENT YEAR MATTERS**

**FINDING 2024-001 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. 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 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 properly recording year-end accruals and improper revenue recognition.

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

*Context:* This is a repeat of findings 2021-001, 2022-001 and 2023-001 from the audit for the years ended June 30, 2021, 2022 and 2023.

*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.

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

*Corrective Action Plan:* The Commission Executive Director, Melissa Cummins, will work with the County Auditor to ensure all adjustments necessary to prepare the financial statements have been completed. The Commission will ensure a review is performed and financial statements are in accordance with generally accepted accounting principles.

**PRIOR YEAR MATTERS AND STATUS**

**2023-001**

This finding has not been fully implemented and is repeated in finding 2024-001. The prior years recommendation to implement GASB 84 was fully implemented.

**2023-002 Significant Deficiency – Compliance**

*Condition:* Transportation Development Act (TDA) claims were not approved and processed in a timely manner and claimants were not paid according to the approved allocation instructions.

*Recommendation:* I recommend that the Commission develop a process that closely aligns with the procedures and schedule of dates in the TDA Guidebook. Also, I recommend that training be given to all people involved in the claims payment process to ensure claims are paid following the approved instructions.

*Status:* The recommendations have been successfully implemented.



**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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Melissa Cummins, Executive Director  
melissa@siskiyoucoltc.org

190 Greenhorn Road  
Yreka, California 96097  
D: 530.842.8238/C: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 6

Date: December 17, 2024

Subject: Request for Additional Funds – Collier Interpretive and Information Center

**Past Action**

On June 11, 2024, the Commission awarded an allocation of \$ 25,830 to the Collier Rest Area Walking Path Interpretive Signs Project.

**Background**

Since the award of funding Commissioner Ogren has been actively working with the manufacturer of the signs and the installation contractor to coordinate the installation and completion of this project. The closure of the rest area resulted in some delays to the installation. After the signs were received the contractor contacted Commissioner Ogren indicating their costs to install may need to be adjusted due to differences in the scope that was previously bid in the fall of 2023. The main reason for the change is because the contractor would need to bring in equipment to complete the installation.

A revised quote for the installation work was received on November 22, 2024. The proposed increase in installation costs is \$ 1,876.

CIIC is requesting an additional allocation of funding to cover the increased costs to complete the project.

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Authorize additional funding of \$ 1,876, for a total not-to-exceed of \$ 27,706, to the Collier Interpretive and Information Center for the Collier Rest Area Walking Path Interpretive Signs Project.

Attachments (2)

- Current RSTP Allocation History Chart as of December 12, 2024
- Project Proposal – Collier Rest Area Interpretive and Information Center (CIIC)
- Revised estimate from AWM Construction Inc.

Siskiyou County Local Transportation Commission

Regional Surface Transportation Program Block Grant

Agency	FY 2012/ 2013	FY 2013/ 2014	FY 2014/ 2015	FY 2015/ 2016	FY 2016/ 2017	FY 2017/ 2018	FY 2018/ 2019	FY 2019/ 2020	FY 2020/ 2021	Awarded 21/22	Awarded 22/23 Cycle	Awarded 23/24 Cycle	Total by Agency:	Additional Funding Requested:	Total by Agency (Including Requested Funding)
Collier Interpretive Center												\$ 25,830	\$ 25,830	\$ -	\$ 25,830
City of Dorris				\$ 117,648									\$ 117,648		\$ 117,648
City of Dunsmuir		\$ 52,455				\$ 32,000						\$ 74,000	\$ 84,455		\$ 84,455
City of Etna					\$ 60,000					\$ 110,000			\$ 170,000		\$ 170,000
Town of Fort Jones												\$ 55,000	\$ -		\$ -
City of Montague										\$ 84,000			\$ 84,000	\$ -	\$ 84,000
City of Mt Shasta	\$ 109,346		\$ 144,732		\$ 124,092								\$ 378,170	\$ -	\$ 378,170
City of Tulelake										\$ 41,336	\$ 157,954	\$ 90,000	\$ 199,290		\$ 199,290
City of Weed		\$ 37,500		\$ 30,000					\$ 90,000				\$ 157,500	\$ -	\$ 157,500
City of Yreka													\$ -	\$ -	\$ -
<b>Total Allocations RSTP:</b>	\$ 109,346	\$ 89,955	\$ 144,732	\$ 30,000	\$ 184,092	\$ 32,000	\$ -	\$ -	\$ 90,000	\$ 41,336	\$ 351,954		\$ 1,073,415		

Fund Balance as of 12/12/2024: \$ 158,493.82  
 Anticipated Revenue: \$ -  
 Less Outstanding Allocations: \$ (145,619.72)  
 Current Fund Balance: \$ 12,874.10

Projects Funded through Commission's Allocation of CRRSSA  
 \$ 86,000 City of Fort Jones - Horn Street  
 \$ 43,664 City of Tulelake - C Street  
 \$ 129,664

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

Balance of Current Allocations

City of Etna \$ 1,083.72  
 Town of Fort Jones \$ 55,000  
 City of Dunsmuir \$ -  
 City of Tulelake \$ 41,336 CRRSSA  
 City of Tulelake \$ 20,000 City Hall Parking Lot  
 City of Tulelake \$ 25,000 C Street (Main to East Alley)  
 CIIC \$ 3,200.00  
\$ 145,619.72



**COLLIER INTERPRETIVE SIGNS BUDGET SHEET – DEVELOPMENT (2023) & IMPLEMENTATION (2024)**

**Organization Name:** Collier Rest Area Information and Interpretive Center (CIIC)

**Project Title:** Collier Rest Area Interpretive Signs

**Total Project Budget:** \$45,845.00

Revenue				
	Value	2023	2024	Comments
Funds Received from NCRP (Technical Assistance Funding)	\$15,000.00	Awarded & Completed		For Pjct Development
Funds From CIIC For Cal-Ore RC&D to Finalize Proposals	\$ 1,500.00	Committed		For Pjct Development
In Kind Volunteer Time (Table Below)	\$ 3,515.00	Completed		For Pjct Development
Funds Requested from McConnell Fund	\$25,830.00		Requested	For Pjct Implementation
<b>Total for Dev and Implementation</b>	<b>\$45,845.00</b>			

Expenses for 2024 Implementation				
Item	Number	Company	Cost	Comments
Manufacture of Porcelain Enamel Signs	7	Winsor Fireform	\$14,086.00	
Manufacture of 3 Single Panel Frames	3	Winsor Fireform	\$ 2,688.00	
Manufacture of 2 Double Panel Frames	2	Winsor Fireform	\$ 2,756.00	
Frame Flange and Boot Covers	5	Winsor Fireform	\$ 1,500.00	
Shipping and Handling		Winsor Fireform	\$ 1,600.00	
Set Frames in Concrete	5	AWM Construction	\$ 3,200.00	
<b>Total</b>			<b>\$25,830.00</b>	

Income - In Kind Design and Development Completed 2023					
Volunteers Volunteer time is valued at ~\$38.00/ Hour in California in 2023	Oversee Sign Design / Development and Text	Assisted with Research	Assist with Text Development	In-Kind Hours	Total Value
Shasta Nation Consultants		X	X	26	\$ 988
County Museum Staff		X		14	\$ 532
Collier Staff	X	X	X	35	\$1,330
Forest Service Wildlife Biologist			X	5	\$ 190
Retired Natl Marine Fisherise Service Fisheries Biologist			X	3.5	\$ 133
Retired Forest Service Fire Manager			X	5	\$ 190
Retired Forest Service Landscape Architect			X	4	\$ 152
<b>Total</b>				<b>92.5</b>	<b>\$3,515</b>



20530 Big Springs Rd  
Weed, CA 96094  
Office. . . 530.938.9677  
Fax. . . . . 530.686.7844  
adam@awmconstruction.net  
www.awmconstruction.net

Owner's Name: Melissa Cummins (agent for owner)		Owner's Address: 190 Greenhorn Rd	
Owner's City: Yreka	Owner's Zip Code: 96097	Owner's Phone: 530.709.5060	Owner's Work Phone:

Project Name & Address: Interpretive Sign Installation, Collier Rest Area	Email: melissa@siskiyoucoltc.org
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**a. Scope of Work:** AWM Construction, Inc. hereby submits the following specifications and estimates:

This bid is to provide all labor and materials to complete the following at the above address:

-Install interpretive signs

**b. Not Included:** This proposal does not include Anything not listed above

**c. WE PROPOSE** to furnish material, equipment and labor in accordance with the above specifications for the sum of:

\$5076.00 dollars

NOTE: This proposal may be withdrawn if not accepted within  
30 days from 11/21/24 date

Respectfully submitted by: Adam McWilliams  
Company Representative

**d. WE ACCEPT** the prices, specifications, and terms as stated in this bid proposal are approved. We authorize you to draw up all necessary contract documents so work can begin.

approved and accepted (owner or owner's authorized agent) date

approved and accepted (second owner - if any) date



**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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Melissa Cummins, Executive Director  
melissa@siskiyoucoltc.org

190 Greenhorn Road  
Yreka, California 96097  
D: 530.842.8238/C: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 7

Date: December 17, 2024

Subject: Letter to Caltrans District 2 regarding management of the south Siskiyou Interstate 5 construction projects during 2024.

**Past Action**

None.

**Background**

This agenda item is at the request of Commissioner Valenzuela. He has requested a letter be drafted for consideration by the Commission acknowledging the Project Management team at Caltrans District 2 on the Interstate 5 projects during the summer of 2024.

A draft letter is enclosed for consideration by the Commission.

**Discussion**

If necessary, as requested by the Commission.

**Recommended Action**

Authorize the Chair to execute the letter, with any recommended changes, for submission to appropriate Caltrans staff.

**Attachments (1)**

- Draft letter commending Caltrans Project Management staff.





**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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Melissa Cummins, Executive Director  
melissa@siskiyoucoltc.org

190 Greenhorn Road  
Yreka, California 96097  
Phone: 530.709.5060

December 17, 2024

Caltrans District 2  
Attn: Kristen Kingsley  
1657 Riverside Drive  
Redding, CA 96001

Ms. Kinglsey,

We write to extend our appreciation for the exceptional work your team has accomplished along Interstate 5 in southern Siskiyou County. The improvements along Interstate 5 will benefit the region for years to come.

We would like to specifically acknowledge the work of Kerry Molz and Nikki Mallory from the District 2 Project Management team. During the 2024 construction season they were both very responsive to inquiries from the Commission and managed the project in a way that resulted in very few complaints. We would like to commend them for their hard work and continued efforts to improve the roads for motorists throughout the region.

The recent improvements have not only enhanced the safety and efficiency of this critical transportation corridor but have also provided an improved overall driving experience for all motorists as they travel through our region.

Sincerely,

Bruce Deutsch  
Chair

2024 Commissioners

Nancy Ogren  
Sue Tavalero

Bruce Deutsch  
Paul McCoy

Michael Kobseff  
Brandon Criss

Ed Valenzuela  
Julia Mason





**Siskiyou County Local Transportation Commission**  
REGIONAL TRANSPORTATION PLANNING AGENCY

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Melissa Cummins, Executive Director  
melissa@siskiyoucoltc.org

190 Fairlane Road  
Yreka, California 96097  
D: 530.842.8238/C: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 8 (A/B/C)

Date: December 17, 2024

Subject: Other Business

**Discussion**

- A. Executive Director – Other updates for the Commission.
- B. Other topics from the Commission that do not require a formal agenda item.
- C. Next regular meeting – Tuesday, January 14, 2024, at 10:30 a.m.

**Recommendation Action**

Recess as the Siskiyou County Local Transportation Commission