



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
melissa@siskiyoucoltc.org

1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

Regular Meeting of the Siskiyou County Local Transportation Commission

Date: Tuesday, January 9, 2024

Time: 10:00 A.M. PST – Please note the new start time.

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: 857 4347 9096

All agendas are available at: https://www.co.siskiyou.ca.us/recent_meetings

Siskiyou County Local Transportation Commission Members

Representatives of the Siskiyou County Board of Supervisors

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

Representatives of the League of Local Agencies

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



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The agenda items are as follows:

1) Roll Call

2) Pledge of Allegiance

3) Presentation from the Public

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

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.

a) Fiscal Reporting – Informational Only

Reports of Expenditures and Revenues from December 1, 2023, to December 31, 2023, for:

- i. Local Transportation Commission (Fund: 2505)
- ii. Regional Transportation Planning (Fund: 2506)
- iii. Local Transportation Funds (Fund: 2536)
- iv. Regional Surface Transportation Block Grant Program (Fund: 2537)
- v. State Transit Assistance (Fund: 2538)

b) Transportation Staff Report - Monthly report from General Services on transportation activities and ridership.

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

d) Approval of Minutes of the Regular Meeting held on December 11, 2023



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- e) Audited Financial Statements – FY 2022/2023 - Presentation and acceptance of audited financial statements for FY 2022/2023 for Commission funds.
- f) SB 125 Initial Allocation Package - As authorized by the SCLTC the SB 125 Initial Allocation Package was submitted on December 31, 2023. A copy of the proposed project and associated activities is included for the Commission's review.

5) Public Requests

- a) Pacific Power - Presentation and discussion on Public Safety Power Shutoffs and wildfire related outages.

6) New Business

- a) Unmet Needs Request – Mt Shasta Ski Park - Presentation, discussion, and possible action regarding a determination on the unmet transit needs request for transit services to the Mt Shasta Ski Park.
- b) State of STAGE – Presentation and discussion by General Services on STAGE operations.
- c) Discussion and Direction – STAGE Operations - Direction to Executive Director on what items, related to operations of STAGE, the Commission wants to review prior to any action being taken by the Board of Supervisors.

7) Other Business

- a) Other Business – Items from Commission or Staff that do not require an agenda item or requests for future agenda items.
- b) Next Regular Meeting – Tuesday, February 13, 2024, at 10:00 a.m. PST

8) Adjournment



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Topic: Siskiyou County Local Transportation Commission Meeting

Time: January 9, 2024 – 10:00 a.m. Pacific Time (US and Canada)

Zoom Attendees:

Conference Call In Number: +1.669.444.9171 US

Meeting ID: 857 4347 9096

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

A printed agenda packet will be available for public review by 5:00 p.m. on the Friday preceding the meeting date at the Siskiyou County Transit Center and online at:
https://www.co.siskiyou.ca.us/recent_meetings

NOTE:

Public participation is encouraged. In compliance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and in compliance with the Ralph M. Brown Act, if you plan on attending the public meeting and need a special accommodation because of a sensory or mobility impairment or disability, or have a need for an interpreter, please contact Melissa Cummins at 530.709.5060, 48 hours in advance of the meeting to arrange for those accommodations. (Government Code 53953)

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.



Siskiyou County Local Transportation Commission
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Melissa Cummins, Executive Director

1312 Fairlane Road, Suite 2
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To: Siskiyou County Local Transportation Commission

Agenda Item: 4(a)

Date: January 9, 2024

Subject: Report of Expenses and Revenues through December 31, 2023

Past Action

As requested by the Commission staff includes a summary of expenses and revenues for all budgets under the Commission's jurisdiction.

Background

The attached reports provide the Commission with an opportunity to review, and if necessary, seek clarification on any expenditures authorized by the Executive Director during the course of business.

Included for the Commission's information are reports for the following budgets:

- Fund 2505 – Local Transportation Administration
- Fund 2506 – Regional Planning Assistance (Overall Work Program)
- Fund 2536 – Local Transportation Funds
- Fund 2537 – Regional Surface Transportation Block Grant Program
- Fund 2538 – State Transit Assistance

Discussion

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

Recommended Action

None. This is an information item only.

Attachments (5)

4a(i) – Report of revenues and expenses for Local Transportation Administration (Fund 2505)

4a(ii) – Report of revenues and expenses for Regional Planning Assistance (Fund 2506)

4a(iii) – Report of revenues and expenses for Local Transportation Funds (Fund 2536)

4a(iv) – Report of revenues and expenses for Regional Surface Transportation Block Grant (Fund 2537)

4a(v) – Report of revenues and expenses for State Transit Assistance (Fund 2538)

Siskiyou County Local Transportation Commission
 Report of Revenues Expenditures

Fiscal Year 24

December 1, 2023 to December 31, 2023

Fund: 2505

Org: 303020

Local Transportation Administration

<u>Transaction Date</u>	<u>Document #</u>	<u>Document Description</u>	<u>Transaction Amount</u>	
<u>Revenues Received:</u>				
12/8/2023	J2406274	WRK PRFMED M CUMMINS (October 2023)	\$	15,348.57
12/27/2023	J2406896	STATE OCT 2023 ALLOC 1/4% LTF	\$	32,500.00
			\$	<u>47,848.57</u>
 <u>Payroll and Expenditures:</u>				
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	200.00
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	341.42
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	1,528.84
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	31.97
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	31.97
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	9.50
12/1/2023	F2400037	HR Payroll 2023 BW 24 0	\$	4,263.04
12/14/2023	UP240356	23/24 COST PLAN-DECEMBER 2023	\$	194.42
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	200.00
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	343.40
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	1,528.84
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	31.97
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	31.97
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	92.94
12/15/2023	F2400040	HR Payroll 2023 BW 25 0	\$	4,263.04
12/21/2023	10585934	PILLON, CHARLES W.	\$	10,456.25
12/21/2023	10585934	PILLON, CHARLES W.	\$	141.50
12/21/2023	10585952	VERIZON WIRELESS	\$	52.51
12/21/2023	10585903	AMAZON CAPITAL SERVICES, INC	\$	10.79
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	200.00
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	341.42
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	1,528.84
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	31.97
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	31.97
12/29/2023	F2400043	HR Payroll 2023 BW 26 0	\$	4,263.04
			\$	<u>30,151.61</u>

Siskiyou County Local Transportation Commission
Report of Revenues Expenditures

Fiscal Year 24 December 1, 2023 to December 31, 2023

Fund: 2506 Org: 303020 Regional Planning Assistance

Transaction Date	Document #	Document Description	Transaction Amount
<u>Revenues Received:</u>			
12/5/2023	J2406009	DEP #001 ST OF CA OWP Q1 FY 23/24	\$ 49,513.42
12/14/2023	J2406444	DEP #002 CALACT FALL CONF REIMB	\$ 1,500.00
12/27/2023	J2406838	DEP#003 STATE OF CA ATP INV#1	\$ 205.16
			<u>\$ 51,218.58</u>

Payroll and Expenditures:

12/8/2023	J2406274	WRK PRFMED M CUMMINS FY 23/24	\$ 15,011.14
12/8/2023	J2406274	WRK PRFMED M CUMMINS ATP GRANT	\$ 337.43
12/21/2023	10585924	KENNY & NORINE, A LAW CORPORATION	\$ 273.00
			<u>\$ 15,621.57</u>

Siskiyou County Local Transportation Commission
Report of Revenues Expenditures

Fiscal Year 24 December 1, 2023 to December 31, 2023

Fund: 2536 Org: 303021 Local Transportation Funds

<u>Transaction Date</u>	<u>Document #</u>	<u>Document Description</u>	<u>Transaction Amount</u>
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Revenues Received:

Activity pending due to new fund.

	\$ -
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Expenditures:

Activity pending due to new fund.

	\$ -
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Siskiyou County Local Transportation Commission
 Report of Revenues Expenditures

Fiscal Year 24 December 1, 2023 to December 31, 2023

Fund: 2537 Org: 303022 Regional Surface Transportation Block Grant

Transaction Date	Document #	Document Description	Transaction Amount
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Revenues Received:

None

\$	-
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Expenditures:

Pending	I2411994	City of Etna - Cleveland Street
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\$	5,887.75
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\$	5,887.75
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Siskiyou County Local Transportation Commission
 Report of Revenues Expenditures

Fiscal Year 24

December 1, 2023 to December 31, 2023

Fund: 2538

Org: 303023

State Transit Assistance

Transaction Date	Document #	Document Description	Transaction Amount
<u>Revenues Received:</u>			
12/8/2023	J2406240	TRANS 1ST QTR INTEREST 772003>2538	\$ 81.93
12/7/2023	J2406214	TRANS STA 7/1-9/30 FUNDS >2538	\$ 118,110.00
12/7/2023	J2406214	TRANS STA 7/1-9/30 FUNDS >2538	\$ 5,031.00
			<u>\$ 123,222.93</u>

Expenditures:

None this period.

\$ -



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To: Siskiyou County Local Transportation Commission

Agenda Item: 4(b)

Date: January 9, 2024

Subject: Staff Report from General Services on STAGE and Airports

Past Action

This is a monthly report from Transportation Staff on transit and airport related items.

Background

Staff from Siskiyou County General Services – Transportation Division provide a monthly update on ongoing projects related to STAGE and Airports.

Report for January 9, 2024:

- Siskiyou Transit and General Express (STAGE) will be hiring a new employee on January 21, 2024, as Bus Driver. Living locally, she and husband will be retiring as long hauler drivers.
- Vacant positions: Heavy Equipment Mechanic, 1 full time Bus driver, and 1 part time Bus driver.
- Inoperable buses: GILLIG 3032, Engine Rebuild at Redding Freightliner. Ford Cutaway 3039, front crank seal replacement & power steering bracket. Yreka Motors Dealership will provide cost estimate for repairs.
- LCTOP grant project is for the Happy Camp Service. This is on the Board of Supervisor's January 16, 2024 agenda to approve the project and receive the funds from the Local Transportation Commission.
- Happy Camp Service – The project was approved by the State of California on October 27, 2023. There has been some interest from the Happy Camp community. We will continue working with Misty Rickwalt, who is the Karuk Tribe Transportation Director in Happy Camp to post the Happy Camp Driver Position. The start date of the service will depend on the driver hire date.

Discussion

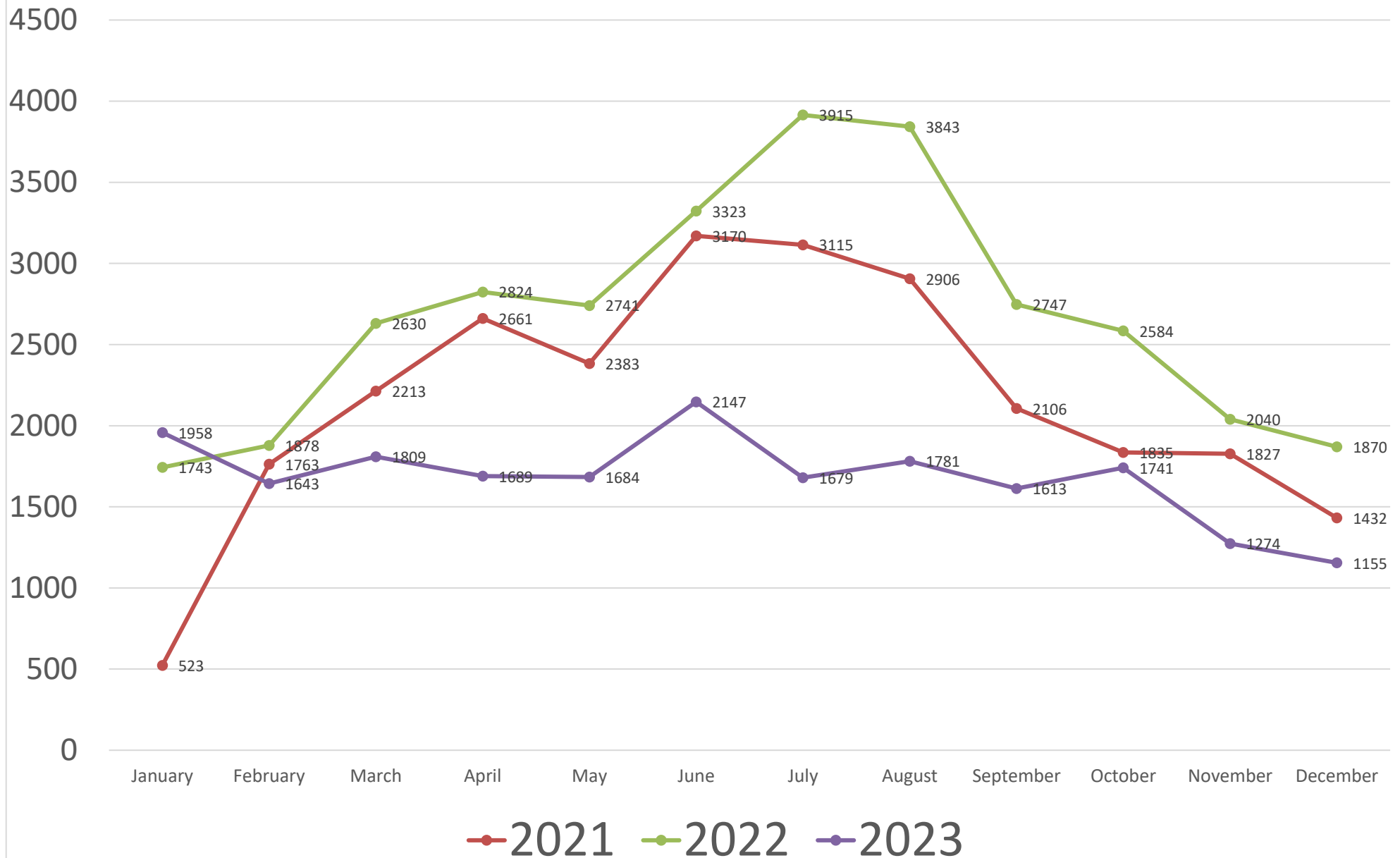
If necessary, review any items the Commission wishes to seek clarification on.

Recommendation

None. This is an information item only.

Attachments (1)

Historical Ridership Comparison 2021,2022,2023





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To: Siskiyou County Local Transportation Commission

Agenda Item: 4(c)

Date: January 9, 2024

Subject: Report of Activities by Commission Staff through January 2, 2024

Past Action

As requested by the Commission staff is providing the following summary of activities since the last meeting.

I. Commission Activities:

- Submitted FY 2022/2023 Audited Financial Statements to Caltrans and the State Controller's Office on December 11, 2023.
- Selected a firm to design and build the Commission's new website.
- Coordinated meeting with Ms. Mia Lewis (UCLA Student) and STAGE for January 11th.

II. Regional Surface Transportation Program

- Processed invoice from City of Etna for Cleveland Street project.

III. Overall Work Program

- SB125 Initial Allocation Package Submission
- Worked on unmet needs data and analysis.

IV. Coordination Activities:

- Met with representative from Pacific Power on future agenda item related to power shutoffs.

V. Active Transportation Plan Grant:

- Received first reimbursement from ATP Grant.
- Started scheduling visits to local City Council meetings to promote the Regional Active Transportation Plan project.
- Attended Project Management meeting with Alta on December 13, 2023.

VI. Regional Transportation Improvement Program

- Attended an emergency call with Caltrans and California Transportation Commission staff on Weed's Lake Street project.
- Submitted 2024 RTIP to Caltrans and California Transportation Commission.

VII. Upcoming Items

- Grant applications for the Sustainable Transportation Planning Grant program – Due January 18th
- Draft Overall Work Program (OWP) for FY 2024-2025 - Due March 1st

Discussion

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



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Recommended Action

None. This is an information item only.



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To: Siskiyou County Local Transportation Commission

Agenda Item: 4(d)

Date: January 9, 2024

Subject: Approval of Minutes for Previous SCLTC Meetings

Past Action

Not applicable.

Background

Staff is submitting the enclosed minutes for the December 11, 2023, meeting for review and approval by the Commission.

Discussion

If necessary, as requested by the Commission.

Recommended Action

Approval of minutes with amendments if necessary.



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Minutes of the Siskiyou County Local Transportation Commission

Date: December 11, 2023

The Siskiyou County Local Transportation Commission meeting of December 11, 2023, was called to order by Chair Ogren at 2:01 p.m. at the Siskiyou County Transit Center conference room located at 190 Greenhorn Road, Yreka, California.

Commissioners in attendance included:

Chair Nancy Ogren
Paul McCoy
Michael Kobseff

Vice Chair Bruce Deutsch
Ed Valenzuela

Commissioners absent from the meeting:

Susan Tavalero
Julia Mason (Alternate)
Brandon Criss (Alternate)

Also Present In-Person:

Melissa Cummins, Executive Director
Joy Hall, Director of General Services
Angie Stumbaugh, Transportation Services Manager
Andy Gilman, Transportation Services Coordinator
Kelly Zolotoff, Caltrans District 2

The agenda items included:

- 1) Roll Call – Chair Ogren called the meeting to order at 2:01 p.m.

Commissioners present included Deutsch, Kobseff, McCoy, Ogren and Valenzuela.

- 2) Presentation from the Public

None.

- 3) Consent Agenda

The consent agenda included:

- a) Report of Expenses and Revenues Fiscal Year-to-Date – Informational Only



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Local Transportation Commission (Fund: 2505)
Regional Transportation Planning (Fund: 2506)

- b) Transportation Staff Report – Informational Only
- c) Commission Staff Report – Informational Only
- d) Minute Approval – November 14, 2023
- e) Audit Planning Communication Letter from Charles Pillon
- f) Regional Transportation Plan Amendment Request – City of Yreka

A motion was made by Commissioner Kobseff and seconded by Commissioner Deutsch to approve items a through f of the consent agenda as presented.

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

Motion passed unanimously.

4) New Business

- a) 2024 Regional Transportation Improvement Program

Executive Director Cummins provided an overview of the process that led to the proposed 2024 Regional Transportation Improvement Program (RTIP) as presented in the Commission's agenda packet. This included a summary of available program shares, total project requests, proposed programming, and the next steps in the process.

A motion was made by Commissioner Valenzuela and seconded by Commissioner Kobseff to adopt the resolution approving the 2024 Regional Transportation Improvement Program, authorize the Executive Director to submit all required documentation to Caltrans and the California Transportation Commission (CTC), and authorize the Executive Director to make any non-substantial changes as requested by CTC.

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

Motion passed unanimously.

- b) Contract with NCE for Pavement Management System Update



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Executive Director Cummins provided an overview of the request for proposals process completed and subsequent contract negotiations with NCE that led to the contract presented to the Commission.

The project will be funded by Overall Work Program funds carried forward from the previous fiscal year and State Transportation Improvement Program funds in future years.

A motion was made by Commissioner Kobseff and seconded by Commission Deutsch to authorize the Chair to execute the contract between NCE and the Commission.

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

Motion passed unanimously.

c) State Transit Assistance Budget – FY 2023/2024

Executive Director Cummins provided an overview of the request including the history of audit findings related to GASB 84 and steps taken to correct the underlying issues. Additionally, additional funds were identified during the recent audit preparation process that need to be released. The amended budget addresses the GASB 84 audit finding and adjusts the budget to account for the increased allocations during FY 2023/2024.

A motion was made by Commissioner Kobseff and seconded by Commission Valenzuela to adopt the resolution, with two non-substantial corrections, approving the amended budget with new fund for State Transit Assistance for FY 2023/2024 and authorize the Auditor-Controller to make amendments to allocations.

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

Motion passed unanimously.

d) Regional Surface Transportation Program Budget – FY 2023/2024

Executive Director Cummins provided an overview of the request including the history of audit findings related to GASB 84 and steps taken to correct the underlying issues.



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A motion was made by Commissioner Valenzuela and seconded by Commission Kobseff to adopt the resolution approving the amended budget with new fund for Regional Surface Transportation Block Grant for FY 2023/2024 and authorize the Auditor-Controller to make amendments to allocations.

Ayes: Deutsch, Kobseff, McCoy, Ogren, Valenzuela

Noes: None

Absent: Criss, Mason, Tavalero

Motion passed unanimously.

e) Local Transportation Funds Budget – FY 2023/2024

Executive Director Cummins provided an overview of the request including the history of audit findings related to GASB 84 and steps taken to correct the underlying issues.

A motion was made by Commissioner Deutsch and seconded by Commission Kobseff to adopt the resolution approving the amended budget with new fund for Local Transportation Funds for FY 2023/2024 and authorize the Auditor-Controller to make amendments to allocations.

Ayes: Deutsch, Kobseff, McCoy, Ogren, Valenzuela

Noes: None

Absent: Criss, Mason, Tavalero

Motion passed unanimously.

f) SB 125 Initial Allocation Package

Executive Director Cummins provided an overview of the SB 125 program including available funds and program requirements. Staff are seeking input on proposed uses of the funding. Discussion followed between the Commissioners and staff on concerns related to the implementation of Zero Emission Transit Vehicles in our region.

A meeting was scheduled with General Services on Tuesday, December 12, 2023, to discuss project ideas. The allocation package would be prepared based on discussion from that meeting.

Staff will bring the proposed project lists back to the Commission at a future meeting.

A motion was made by Commissioner McCoy and seconded by Commission Deutsch to authorize the Executive Director to submit an initial allocation package to CalSTA.

Ayes: Deutsch, McCoy, Ogren, Valenzuela



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Noes: Kobseff
Absent: Criss, Mason, Tavalero

Motion passes.

5) Other Business

a) Meeting Schedule – Calendar Year 2024

Discussion regarding meeting dates and times for calendar year 2024. After the discussion a recommendation was made to keep the Commission meetings on the second Tuesday of each month, except for the months of July, August, November, and December. For the months of July, August, November, and December the Commission meeting will be held on the third Tuesday of those months. A recommendation was made to move the meeting start time to 10 a.m.

A motion was made by Commissioner Kobseff and seconded by Commission Ogren to approve the 2024 meeting dates and new start time effective January 9, 2024.

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

Motion passes.

b) Election of Chair and Vice Chair for 2024

The Commission requested to postpone this item until after the City Selection Committee meets in early 2024 and makes appointments to the Commission.

c) Other Items from Commission or Staff

The Montague CAPM survey is out for public input and closes on January 7, 2024.

The City of Dunsmuir did volunteer to host a Commission meeting in 2024. Ms. Cummins will reach out to agency representatives to see if we can get some other alternate locations.

Commissioner Kobseff inquired about a circular bus within the cities with a north/south bus connection. Angie Stumbaugh, Transportation Services Manager, advised that these are still in the works. They had to pull back and combine due to driver shortage. Andy Gilman, Transportation Services Coordinator, stated they are currently operating that type of service in Yreka.



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Commissioner Kobseff provided some recommendations on the Commission letterhead.

Commissioner Deutsch would like to schedule himself as a presenter with the Board of Discover Siskiyou to promote the potential new service to the ski park.

Commissioner Valenzuela requested an agenda item to discuss the Ski Park's request.

d) Next Regular Meeting

The next regular meeting is January 9, 2024, at 10:00 a.m.

6) Closed Session

Closed session on Employee Evaluation (Gov. Code 54957(b)) - One position: Executive Director, commenced at 3:09 p.m. and concluded at 3:26 p.m.

7) Report on Closed Session

The Chair announced that the closed session concluded at 3:26 p.m., with no reportable action taken.

8) Adjourn - Chair Ogren adjourned the meeting at 3:26 p.m.



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To: Siskiyou County Local Transportation Commission

Agenda Item: 4(e)

Date: January 9, 2024

Subject: Presentation of Audited Financial Statements for FY 2022/2023

Past Action

The Commission received and accepted the audited financial statements for FY 2021/2022 on May 9, 2023.

Background

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

Fiscal audits are conducted annually to ensure program compliance. 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., is also included.

Staff has reviewed the findings and responded to them prior to the final report being issued. The findings can be found on pages 27 and page 28 of the financial statements.

The reports were submitted to the State Controller's Office and Caltrans on December 11, 2023.

Discussion

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

Recommendation

Accept the audit reports for the Siskiyou County Local Transportation Commission for FY 2022/2023.

Charles W. Pillon, C.P.A.

CERTIFIED PUBLIC ACCOUNTANT

4685 Pleasant Hills Dr.

Anderson, CA 96007

Telephone (530) 949-4177

Email: charlie@charlespilloncpa.com

December 11, 2023

To the Siskiyou County Local Transportation Commissioners
and Melissa Cummins, Executive Director

I have audited the financial statements of the governmental activities and each major fund of the Siskiyou County Local Transportation Commission for the year ended June 30, 2023. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated May 1, 2023, including the FY22-23 update in my planning communication letter dated November 13, 2023. Professional standards also require that I communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

Disagreements with Management

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

Management Representations

I have requested certain representations from management that are included in the management representation letter dated December 11, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

In my separate report dated December 11, 2023, on my consideration of the Commission's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, I noted material weaknesses in internal control, **Finding 2023-001**, which reports on the Commission's lack of effective financial statement close and reporting due to internal control deficiencies over financial close and reporting and not converting fiduciary funds to special revenue funds according to GASB 84 *Fiduciary Activities*, resulting in material audit adjustments. This finding, including management's response and corrective action plan, are reported on the Schedule of Findings and Questioned Costs.

In my separate report dated December 11, 2023, on my consideration of the Transportation Planning Agency's internal control over compliance with the requirements of the Transportation Development Act, I noted one significant deficiency in internal control over compliance, **Finding 2023-002**, which reports on the TDA claims for allocation of local transportation funds to the designated jurisdictions within the County of Siskiyou not being approved and processed in a timely manner pursuant to the TDA, as well as the 22-23 claims not being paid according to the approved allocation instructions. The finding, including management's response and corrective action plan, are reported on the Schedule of Findings and Questioned Costs.

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

Other Matters

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

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

to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "Charles W. Pilon, CPA". The signature is stylized and includes a large initial "C" and "P".

Charles W. Pilon, CPA

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Audit Adjustments
06/30/2023

Ac co u n t	De s c r i p t i o n	Workpaper Reference	Debit	Credit	Net Income Effect
		<u><u>ZZ</u></u>			
1					
	Correct beginning FB				
2506.471000	Fund balance - unassigned		4,949.00	0.00	
2506.723000	Professional services		0.00	4,949.00	
2532.540800	State other		11,463.00	0.00	
2532.461000	Fund Balance - Restricted		0.00	11,463.00	
Total			<u><u>16,412.00</u></u>	<u><u>16,412.00</u></u>	<u><u>-6,514.00</u></u>
		<u><u>12</u></u>			
2					
	Record SGR 22-23 accrual				
2534.131000	Due from other governments		12,029.00	0.00	
2534.540800	State other		0.00	12,029.00	
Total			<u><u>12,029.00</u></u>	<u><u>12,029.00</u></u>	<u><u>12,029.00</u></u>
		<u><u>10</u></u>			
3					
	Record RTP accrual				
2506.131000	Due from other governments		23,271.00	0.00	
2506.540800	State other		0.00	23,271.00	
Total			<u><u>23,271.00</u></u>	<u><u>23,271.00</u></u>	<u><u>23,271.00</u></u>
		<u><u>15</u></u>			
4					
	Adjust deferred revenue at 6.30.23				
2531.220000	Unearned revenue		43,523.00	0.00	
2531.540800	State other		0.00	43,523.00	
2533.540800	State other		112,162.00	0.00	
2533.220000	Unearned revenue		0.00	112,162.00	
Total			<u><u>155,685.00</u></u>	<u><u>155,685.00</u></u>	<u><u>-68,639.00</u></u>
GRAND TOTAL			<u><u>207,397.00</u></u>	<u><u>207,397.00</u></u>	<u><u>-39,853.00</u></u>

**SISKIYOU COUNTY LOCAL
TRANSPORTATION COMMISSION**

Basic Financial Statements

June 30, 2023

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

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

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities and each major fund of the Siskiyou County Local Transportation Commission, a component unit of the County of Siskiyou, California, as of and for the year ended June 30, 2023, 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 December 11, 2023, on my consideration of the Siskiyou County Local Transportation Commission's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Siskiyou County Local Transportation Commission's internal control over financial reporting and compliance.

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

Charles W Pilon, CPA
Anderson, California
December 11, 2023

BASIC FINANCIAL STATEMENTS

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Statement of Net Position
June 30, 2023

ASSETS

Cash and investments	\$ 911,219
Interest receivable	8,520
Intergovernmental receivables	683,890
Capital assets, non-depreciable	4,784
Capital assets, depreciable, net of accumulated depreciation	21,250
Total Assets	1,629,663

LIABILITIES

Accounts payable	1,052
Due to other county funds	4,788
Due to other governments, claimants	313,850
Total Liabilities	319,690

DEFERRED INFLOWS OF RESOURCES

Deferred revenue - unearned	112,162
-----------------------------	---------

NET POSITION

Net investment in capital assets	26,034
Restricted	966,278
Unrestricted	205,499
Total Net Position	\$ 1,197,811

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Statement of Activities
For the Year Ended June 30, 2023

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Governmental Activities					
Transportation planning and administration	\$ 122,752	\$ -	\$ 93,031	\$ -	\$ (29,721)
Local transportation assistance:					
Public transit	1,790,706	-	1,719,352	-	(71,354)
Streets and roads	1,215,401	-	1,224,836	-	9,435
Total Governmental Activities	\$3,128,859	\$ -	\$ 3,037,219	\$ -	(91,640)
General Revenues					
Use of money and property					42,573
Increase in fair value of investments					6,338
Change in Net Position					(42,729)
Net Position					
Beginning of Year, as originally stated					1,101,204
Prior period adjustment					139,336
Beginning of Year, as Restated					1,240,540
End of year					\$ 1,197,811

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, 2023

	Planning and Administration (General Fund)	Special Revenue Funds					Total
		State of Good Repair SB1	Transit LCTOP Grants	Local Transportation Fund	Local Transportation Exchange Fund	State Transit Assistance	
ASSETS							
Cash and investments	\$ 195,046	\$ 70,904	\$ 113,627	\$ 138,351	\$ 393,291	\$ -	\$ 911,219
Interest receivable	1,110	403	748	3,140	2,573	546	8,520
Intergovernmental receivables	23,271	12,029	-	384,960	107,730	155,900	683,890
Total Assets	\$ 219,427	\$ 83,336	\$ 114,375	\$ 526,451	\$ 503,594	\$ 156,446	\$ 1,603,629
LIABILITIES							
Accounts payable	\$ 1,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,052
Due to other county funds	4,409	-	379	-	-	-	4,788
Due to other governments, claimants	-	-	-	157,555	-	156,295	313,850
Total Liabilities	5,461	-	379	157,555	-	156,295	319,690
DEFERRED INFLOWS OF RESOURCES							
Deferred revenue - unearned	-	-	112,162	-	-	-	112,162
Total Deferred Inflows of Resources	-	-	112,162	-	-	-	112,162
FUND BALANCES							
Restricted	8,467	83,336	1,834	368,896	503,594	151	966,278
Unassigned	205,499	-	-	-	-	-	205,499
Total Fund Balances	213,966	83,336	1,834	368,896	503,594	151	1,171,777
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 219,427	\$ 83,336	\$ 114,375	\$ 526,451	\$ 503,594	\$ 156,446	\$ 1,603,629
Total Governmental Fund Balance, as above							\$ 1,171,777
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental funds are not financial resources and therefore, are not reported in the funds							26,034
Deferred inflows of resources unavailable revenues are not current financial resources and therefore, are not reported in the funds							-
Net Position of Governmental Activities							\$ 1,197,811

See accompanying notes to
the basic 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, 2023

	Planning and Administration (General Fund)	Special Revenue Funds					Total
		State of Good Repair SB1	Transit LCTOP Grants	Local Transportation Fund	Local Transportation Exchange Fund	State Transit Assistance	
REVENUES							
Sales tax	\$ -	\$ -	\$ -	2,121,767	\$ 204,165	\$ 600,450	\$ 2,926,382
Intergovernmental:							
State rural planning assistance	132,843	-	-	-	-	-	132,843
Administration	55,134	-	-	-	-	-	55,134
Other	-	70,339	43,902	-	-	-	114,241
Use of money and property	3,062	1,534	1,834	25,030	8,172	2,941	42,573
Increase in fair value of investments	6,338	-	-	-	-	-	6,338
Total Revenues	197,377	71,873	45,736	2,146,797	212,337	603,391	3,277,511
EXPENDITURES							
Current:							
Administration	34,956	-	-	-	-	-	34,956
Planning	87,296	-	-	-	-	-	87,296
Siskiyou Transit and General Express	-	68,413	43,902	-	-	-	112,315
Claims paid or payable to claimants:							
Siskiyou Transit and General Express	-	-	-	1,075,000	-	603,391	1,678,391
Streets and roads, claimants	-	-	-	1,215,401	-	-	1,215,401
Siskiyou County Local Transportation Commission	-	-	-	55,134	-	-	55,134
Total Expenditures	122,252	68,413	43,902	2,345,535	-	603,391	3,183,493
Change in Fund Balances	75,125	3,460	1,834	(198,738)	212,337	-	94,018
FUND BALANCES							
Beginning of Year, as originally stated	138,841	79,876	-	567,634	151,921	151	938,423
Prior period adjustment	-	-	-	-	139,336	-	139,336
Beginning of Year, as Restated	138,841	79,876	-	567,634	291,257	151	1,077,759
End of Year	\$ 213,966	\$ 83,336	\$ 1,834	\$ 368,896	\$ 503,594	\$ 151	\$ 1,171,777
Change in Fund Balances, Governmental Funds, as above							\$ 94,018
Deferred revenue - unavailable:							
Revenues in the statement of activities not reported in the governmental funds in the current year							-
Revenues in the governmental funds not reported in the statement of activities in the current year							(136,247)
Depreciation of capital assets used in governmental funds are not a use of current financial resources and therefore, are not reported in the funds							(500)
Change in Net Position of Governmental Activities							\$ (42,729)

See accompanying notes to
the basic financial statements

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2023

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, 2023

NOTE 1 – DESCRIPTION OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

D. Basis of Accounting

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

Governmental funds in the fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Commission considers all revenues reported in the governmental funds to be available if the revenues are collected within 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, 2023

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, 2023.

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, 2023.
- 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, 2023, for transit infrastructure repair and service improvements in the amount of \$957,660, for active transportation planning in the amount of \$8,467 and for state transit assistance in the amount of \$151.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2023

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 no committed resources as of June 30, 2023.
- **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, 2023.
- **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, 2023 consisted of the following:

Cash and investments with County Treasurer	\$	911,219
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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, 2023, 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, 2023 is as follows:

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2023

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

	Balance 6/30/2022	Additions/ Awarded	Deletions/ Paid	Balance 6/30/2023
City of Etna	\$ -	\$ 110,000	\$ -	\$ 110,000
City of Montague	-	84,000	-	84,000
City of Tulelake	41,336	157,954	-	199,290
Not yet awarded	249,921	-	139,617	110,304
Total Restricted Fund Balance	\$ 291,257	\$ 351,954	\$ 139,617	\$ 503,594

Beginning balance has been restated

NOTE 4 – CAPITAL ASSETS

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

	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Capital assets not being depreciated:				
Intangibles	\$ 4,784	\$ -	\$ -	\$ 4,784
Capital assets being depreciated:				
Building	25,000	-	-	25,000
Less: accumulated depreciation	(3,250)	(500)	-	(3,750)
Net depreciable capital assets	21,750	(500)	-	21,250
Capital assets, net	\$ 26,534	\$ (500)	\$ -	\$ 26,034

NOTE 5 – ENCUMBRANCES/COMMITMENTS

The Commission has significant encumbrance activity during the fiscal year, but had no commitments outstanding at June 30, 2023. The encumbrance activity for the year ended June 30, 2023 was as follows:

	Balance 6/30/2022	Additions	Deletions	Balance 6/30/2023
Executive Director Consulting	\$ 29,013	\$ 183,510	\$ 212,523	\$ -
Total Committed Fund Balance	\$ 29,013	\$ 183,510	\$ 212,523	\$ -

NOTE 6 – SUBSEQUENT EVENTS

As of December 11, 2023, the date in which the financial statements were available to be issued and the issuance date, the Commission's governing board and management have reviewed the financial statements and they are not aware of any events that have occurred subsequent to the balance sheet date and through the date of the independent auditor's report that would require adjustments to or disclosure in the financial statements.

Siskiyou County Local Transportation Commission
Notes to the Basic Financial Statements
June 30, 2023

NOTE 7 – PRIOR PERIOD ADJUSTMENT

During the year, the Commission noted changes to the amounts due to the City's for awards of RSTP funds. These amounts are added back to the beginning restricted fund balance of the Local Transportation Exchange Fund. The effects on beginning fund balance and net position are shown in the following table:

		Local Transportation Exchange Fund
Beginning Fund Balance	\$	151,921
1. Rescinded prior year RSTP awards		139,336
Beginning Fund Balance, as Restated	\$	291,257
Governmental Activities		
Change in Net Position, as reported		(369,869)
1. Rescinded prior year RSTP awards		139,336
Change in Net Position, as restated		(230,533)
Beginning Net Position	\$	1,471,073
Beginning Net Position, as Restated	\$	1,240,540

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, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Intergovernmental:				
State rural planning assistance	\$ 625,000	\$ 625,000	\$ 132,843	\$ (492,157)
Administration	40,776	55,134	55,134	-
Use of money and property	610	610	3,062	2,452
Decrease in fair value of investments	-	-	6,338	6,338
Total Revenues	666,386	680,744	197,377	(483,367)
EXPENDITURES				
Current:				
Administration	33,834	36,586	34,956	1,630
Planning	527,785	527,785	87,296	440,489
Total Expenditures	561,619	564,371	122,252	442,119
Excess (Deficiency) of Revenues Over Expenditures	104,767	116,373	75,125	(41,248)
OTHER FINANCING SOURCES AND (USES)				
Operating transfers in (out)	-	-	-	-
Change in Fund Balance	\$ 104,767	\$ 116,373	75,125	\$ (41,248)
FUND BALANCES				
Beginning of Year			138,841	
End of Year			\$ 213,966	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - State of Good Repair SB1 Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Intergovernmental	\$ -	\$ 70,560	\$ 70,339	\$ (221)
Use of money and property	350	350	1,534	1,184
Total Revenues	350	70,910	71,873	963
EXPENDITURES				
Current:				
Siskiyou Transit and General Express	68,413	68,413	68,413	-
Total Expenditures	68,413	68,413	68,413	-
Change in Fund Balance	\$ (68,063)	\$ 2,497	3,460	\$ 963
FUND BALANCES				
Beginning of Year			79,876	
End of Year			\$ 83,336	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Transit LCTOP Grants Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Intergovernmental	\$ -	\$ 112,541	\$ 43,902	\$ (68,639)
Use of money and property	100	100	1,834	1,734
Total Revenues	100	112,641	45,736	(66,905)
EXPENDITURES				
Current:				
Stage Transit Fares	43,523	43,523	43,902	(379)
Other	-	38,441	-	38,441
Capital outlay	-	74,100	-	74,100
Total Expenditures	43,523	156,064	43,902	112,162
Change in Fund Balance	\$ (43,423)	\$ (43,423)	1,834	\$ 45,257
FUND BALANCES				
Beginning of Year			-	
End of Year			\$ 1,834	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Local Transportation Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Sales tax	\$ 2,097,059	\$ 2,097,059	\$ 2,121,767	\$ 24,708
Use of money and property	4,500	4,500	25,030	20,530
Total Revenues	2,101,559	2,101,559	2,146,797	45,238
EXPENDITURES				
Claims paid or payable to claimants:				
Siskiyou Transit and General Express	1,075,000	1,075,000	1,075,000	-
Streets and roads, claimants	1,215,404	1,215,404	1,215,401	3
Siskiyou County Local Transportation Commission	55,134	55,134	55,134	-
Total Expenditures	2,345,538	2,345,538	2,345,535	3
Change in Fund Balance	\$ (243,979)	\$ (243,979)	(198,738)	\$ 45,241
FUND BALANCES				
Beginning of Year			567,634	
End of Year			\$ 368,896	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - Local Transportation Exchange Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Sales tax	\$ 96,435	\$ 96,435	\$ 204,165	\$ 107,730
Use of money and property	5,000	5,000	8,172	3,172
Total Revenues	101,435	101,435	212,337	110,902
EXPENDITURES				
Claims paid or payable to claimants:				
Streets and roads, claimants	90,000	90,000	-	90,000
Total Expenditures	90,000	90,000	-	90,000
Change in Fund Balance	\$ 11,435	\$ 11,435	212,337	\$ 200,902
FUND BALANCES				
Beginning of Year, as Restated			291,257	
End of Year			\$ 503,594	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule - State Transit Assistance Fund
For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance with Final Budget
REVENUES				
Sales tax	\$ 559,048	\$ 600,450	\$ 600,450	\$ -
Use of money and property	1,411	2,862	2,941	79
Total Revenues	560,459	603,312	603,391	79
EXPENDITURES				
Claims paid or payable to claimants:				
Siskiyou Transit and General Express	559,048	603,312	603,391	(79)
Total Expenditures	559,048	603,312	603,391	(79)
Change in Fund Balance	\$ 1,411	\$ -	-	\$ -
FUND BALANCES				
Beginning of Year			151	
End of Year			\$ 151	

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Required Supplementary Information (Unaudited)
Notes to the Budgetary Comparison Schedule
For the Year Ended June 30, 2023

Budgetary and Budgetary Accounting

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

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

State Rural Planning Assistance is lower than budget due to planning expenditures being lower than budget because of project delays in the Active Planning Transportation Grant.

Local Transportation Exchange Funds revenue is more than budget because the current year exchange funds were not budgeted. The claims paid to claimants for streets and roads is below budget since this expense was accrued in the prior year.

SUPPLEMENTARY INFORMATION

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Schedule of Allocations and Disbursements
Local Transportation Fund
For the Year Ended June 30, 2023

	Allocated Balance June 30, 2022	Current Year			Allocated Balance June 30, 2023
		Allocated	Disbursed	Rescinded	
City of Dorris					
99400 (a)	\$ -	\$ 44,512	\$ 44,512	\$ -	\$ -
Total	-	44,512	44,512	-	-
City of Dunsmuir					
99400(a)	-	44,888	44,888	-	-
99260(a)	-	42,926	42,926	-	-
Total	-	87,814	87,814	-	-
City of Etna					
99400(a)	-	18,138	18,138	-	-
99260(a)	-	17,211	17,211	-	-
Total	-	35,349	35,349	-	-
Town of Fort Jones					
99400(a)	-	18,278	18,278	-	-
99260(a)	-	17,467	17,467	-	-
Total	-	35,745	35,745	-	-
City of Montague					
99400(a)	-	32,722	32,722	-	-
99260(a)	-	31,027	31,027	-	-
Total	-	63,749	63,749	-	-
City of Mt. Shasta					
99400(a)	-	85,949	85,949	-	-
99260(a)	-	81,818	81,818	-	-
Total	-	167,767	167,767	-	-
City of Tulelake					
99400(a)	-	46,359	46,359	-	-
Total	-	46,359	46,359	-	-
City of Weed					
99400(a)	-	75,336	75,336	-	-
99260(a)	-	72,217	72,217	-	-
Total	-	147,553	147,553	-	-
City of Yreka					
99400(a)	-	207,465	207,465	-	-
99260(a)	-	198,468	198,468	-	-
Total	-	405,933	405,933	-	-
County of Siskiyou					
99400(a)	-	641,754	641,754	-	-
99260(a)	-	613,866	613,866	-	-
Total	-	1,255,620	1,255,620	-	-
Siskiyou County Local Transportation Commission 99233.1	-	55,134	55,134	-	-
Grand Total	\$ -	\$ 2,345,535	\$ 2,345,535	\$ -	\$ -

SISKIYOU COUNTY LOCAL TRANSPORTATION COMMISSION
Schedule of Allocations and Disbursements
State Transit Assistance Fund
For the Year Ended June 30, 2023

	Allocated Balance June 30, 2021	Current Year			Allocated Balance June 30, 2022
		Allocated	Disbursed	Rescinded	
County of Siskiyou 6730(b)	\$ -	\$ 603,391	\$ 603,391	\$ -	\$ -
Total	\$ -	\$ 603,391	\$ 603,391	\$ -	\$ -

**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, 2023, 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 December 11, 2023.

Report on Internal Control Over Financial Reporting

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

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 2023-001 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 Pilon, CPA".

Charles W Pilon, CPA
Anderson, California

December 11, 2023

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

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

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

Opinions

I have audited the Siskiyou County Local Transportation Commission's ("the Commission") compliance with the compliance requirements described in Sections 6662 and 6663 of the California Code of Regulation, Title 21, Division 3, Chapter 3, Article 5.5 applicable to the Commission's compliance as Transportation Planning Agency ("TPA") for the year ended June 30, 2023.

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, 2023.

Basis for Opinions

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

Management's Responsibility

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

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

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

Report on Internal Control over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing my audit, I considered the Commission's internal control over compliance to determine the auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Commission's internal control over compliance.

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

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. I did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item **2023-002**, to be a significant deficiency.

Purpose of this Report

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



Charles W Pillon, CPA
Anderson, California

December 11, 2023

CURRENT YEAR MATTERS

FINDING 2023-001 Material Weakness

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

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

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

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

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

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

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

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

Corrective Action Plan: The 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 process of implementing the requirements of GASB 84 was begun in November 2023 and will be fully implemented before the June 30, 2024 year-end. The Commission will ensure a review is performed and financial statements are in accordance with generally accepted accounting principles.

2023-002 Significant Deficiency – Compliance

Allocation of Local Transportation Funds

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.

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

Siskiyou County Local Transportation Commission
Schedule of Findings and Questioned Costs
June 30, 2023

2023-002 Significant Deficiency – Compliance (continued)

Cause: Management does not have appropriate procedures established to ensure claims get timely processed. In addition, allocations paid to claimants did not adhere to the allocation instructions due to a breakdown in internal controls over the process of paying claims.

Effect: A lack of compliance with the administrative tasks of the Commission to timely process and pay the allocations of local transportation funds to the jurisdictions so that maintenance and improvement projects for streets and roads could be done in a timely manner to immediately benefit the citizens of Siskiyou County. Also, over or under paying claimants could result in streets and roads projects not being funded accurately.

Context: The process over the timely manner by which claims are approved and processed is a repeat of finding 2022-002 for the audit of the year ended June 30, 2022. The finding related to the claimants not paid according to the approved allocation instructions is new this year.

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.

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

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

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

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

PRIOR YEAR MATTERS AND STATUS

2022-001 and 2022-002

These findings have not been implemented and are repeated in findings 2023-001 and 2023-002.

2022-003 Significant Deficiency – Budgetary and Budgetary Accounting

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

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

Status: The recommendations have been successfully implemented.



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director

1312 Fairlane Road, Suite 2
Yreka, California 96097

To: Siskiyou County Local Transportation Commission

Agenda Item: 4(f)

Date: January 9, 2024

Subject: Senate Bill 125 – Initial Allocation Package

Past Action

On December 11, 2023, the Commission authorized the Executive Director to submit an Initial Allocation Package for SB 125 funding to CalSTA.

Background

AB 102 (Chapter 38, Statutes of 2023) and SB 125 (Chapter 54, Statutes of 2023) amended the State’s Budget Act of 2023 to appropriate a total of \$5.1 billion to the Transit and Intercity Rail Capital Program (TIRCP) and the new Zero-Emission Transit Capital Program (ZETCP) over a four-year period. The TIRCP program is typically a statewide competitive program, however, this appropriation, along with the ZETCP appropriation will be distributed by formulas based on both population and transit operator revenues to regional transportation planning agencies for programming and administration. The funds can be used for transit capital projects and operating expenses that prevent service cuts and/or increase ridership, subject to compliance with the program guidelines developed by the California State Transportation Agency (CalSTA).

SCLTC will be receiving a total of \$5,676,994 over the four-year period, with the bulk of the funds in the first two years. This funding includes \$56,770 for SCLTC for administration of the program. Funding amounts for each year are shown below.

	Year 1 FY 23/24	Year 2 FY 24/25	Year 3 FY 25/26	Year 4 FY 26/27
TIRCP	\$ 2,515,009	\$ 2,520,601		
ZETCP	\$ 239,061	\$ 134,108	\$ 134,108	\$ 134,108
RTPA Admin Maximum	\$ 56,770			

RTPAs must develop and submit an initial allocation plan by December 31, 2023, to receive an allocation in FY 23/24. The plan must identify how funding is distributed among operators and projects. The required details of the plan are identified in SB 125 guidelines and dependent on the types of projects being proposed.

The program requires RTPAs to:

- Submit annual report to CalSTA documenting the activities and progress made toward implementation of the projects and operating expenditures.
- Post a link to the ridership reports and data in a manner easily accessible by the public. (Recommended)
- Develop and submit a long-term financial plan by June 30, 2026.



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director

1312 Fairlane Road, Suite 2
Yreka, California 96097

Discussion

The Executive Director, in consultation with Siskiyou County General Services, submitted the project and associated activities outlined in the attached documents.

If necessary, as requested by the Commission.

Recommendation

Discussion and possible action regarding proposed projects.

Attachments (1)

SB 125 Initial Allocation Package submitted on December 31, 2023



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
melissa@siskiyoulctc.org

1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

December 28, 2023

Chad Edison, Chief Deputy Secretary
CalSTA
400 Capital Mall, Suite 2340
Sacramento, CA 95814

Subject: SB125 Allocation

Mr. Edison,

The Siskiyou County Local Transportation Commission (SCLTC) has reviewed the eligible projects under the SB125 program guidelines. On December 11, 2023, the Commission authorized staff, after consulting with our region's transit operator, to submit the initial allocation package.

The initial allocation request includes projects that were identified, after an extension review with the transit operator, as projects that would enhance the rider experience to encourage increased ridership. Additionally, our proposed projects include activities to work towards the zero emissions goal.

Please contact me if you have any questions. I can be reached at 530.709.5060, or melissa@siskiyoulctc.org.

Sincerely,

Executive Director

2023 Commissioners

Nancy Ogren
Sue Tavalero

Bruce Deutsch
Paul McCoy

Michael Kobseff
Brandon Criss

Ed Valenzuela
Julia Mason

SB 125 Formula-Based Transit and Intercity Rail Capital Program & Zero Emission Transit
Capital Program

Allocation Package – December 2023

A. Introduction

The Siskiyou County Local Transportation Commission (SCLTC) is the Regional Transportation Planning Agency for the Siskiyou County region. The region currently has one public transit operator, Siskiyou Transit and General Express (STAGE) operated by the County of Siskiyou, who is eligible to receive State Transit Assistance funds.

SCLTC and STAGE met to discuss project prioritization for these funds prior to submitting the initial allocation package.

B. Narrative Explanation

1. Explanation of funding and service actions being taken within the region that utilize resources other than SB125 funding.

Siskiyou Transit and General Express (STAGE), operated by the County of Siskiyou, is the only STA eligible operator in the region. Currently, projections for FY 25/26 and FY 26/27 do not demonstrate operational deficits. Their ordinary sources of revenue (federal, state, and local funding) are sufficient to maintain current service levels.

2. Description and justification of the RTPA strategy to use SB 125 funding to construct capital projects and fund operating expenses that lead to improved outcomes in its jurisdiction.

STAGE, the one eligible operator in the region, does not anticipate funding related operating deficits or service cuts at this time. Therefore, SCLTC's strategy is to focus on supporting improvements that boost ridership. Our projects focus on goals to increase ridership by improving the overall rider experience of public transit, providing easier access to route information, identify and implement alternative fare collection methods, identify operational efficiencies that would increase mode connectivity, identifying the safest zero emissions option for our region, and the replacement of older vehicles with zero emissions vehicles.

The focus areas are included in one project: STAGE Operational Improvements and Vehicle Fleet Improvements

The activities included in this project are:

- a. Activity # 1 – Development of a transit agency focused website.
This activity includes the development of a transit agency website that includes route maps and alerts for riders. STAGE's information is currently



buried in the County's website. The route schedules are a PDF that includes ten pages. Transit information is not easily found by residents or visitors. In the 2021 Siskiyou County Short Range Transit Plan stakeholder feedback showed route schedules were hard to understand and information from the website was presented in a way that is difficult to read.

- b. Activity # 2 – Operational Improvements to increase ridership and improve reliability.

This activity includes hiring a consultant to evaluate the operational structure of the existing transit system to identify different models for route restructuring that would reduce expenditures, increase reliability, reduce wait times, and ultimately increase ridership.

- c. Activity # 3 – Evaluation and implementation of alternative payment methods.

STAGE converted to the GFI fareboxes in 2011. Since then, additional units have been purchased, but many of the existing units have been in use for over a decade. This activity will evaluate alternate payment methods with the goal of replacing the existing fare collection methods and moving towards a contactless payment method that can eventually be integrated with other north state transit agencies. This activity also promotes improved rider experience as it will eliminate the need for riders to have cash or have a pre-purchased ticket.

- d. Activity # 4 – Zero Emissions Strategy Plan

STAGE has done some preliminary research on the best zero emissions option for their operations. This activity would include hiring a consultant to evaluate the various zero emission options and identify what infrastructure will be needed, and the associated costs, to meet the zero emissions goal by 2040.

- e. Activity # 5 – Reduced Fare Days

This activity will fund free or reduced fare days to increase ridership to promote public transit services within the region.

- 3. Detailed breakdown and justification for how the funding is proposed to be distributed between transit operators and amount projects.

The Siskiyou County region has one public transit operator, STAGE, so this section focuses on proposed projects instead of distribution among operators. In addition to administrative costs, all funding for the first year will be allocated to one project implemented by SCLTC: STAGE Operational Improvements and Vehicle Fleet Improvements. This project will include operational improvements, ridership



experience improvements, identification of the most feasible option to achieve the zero emissions goal, and efficiency improvements for the transit operation.

The proposed project will combine funding sources and funds both capital and operations upon completion of all activities.

The region does not have any existing TIRCP funded projects.

a. Activity # 1 – Development of a transit agency focused website.

A new website, where potential riders can easily find route information, is critical to increasing ridership. By providing improved access to route information, in conjunction with other passenger experience opportunities, this will result in increased ridership resulting in reduced use of single occupancy vehicles and greenhouse gas emissions.

b. Activity # 2 – Operational Improvements to increase ridership and improve reliability.

The transit operation is operated and staffed by County staff. Reduced ridership and increased costs have triggered a discussion about different models for the operation of the transit services. This activity will evaluate the current model against other operations and provide recommendations to the Commission and County on ways to restructure to reduce expenditures and increase ridership.

The 2021 Short Range Transit Plan shows that STAGE had the highest operating cost per hour and per mile when compared to other nearby rural transit agencies who contract with a private transportation operator for service. It was recommended that the County conduct an RFP for operation of the transit systems. It was also recommended that an analysis of the pros and cons be conducted after the RFP process to determine the best strategy for the future of transit in the region.

c. Activity # 3 – Evaluation and implementation of alternative payment methods.

STAGE's aging fare collection system has become antiquated. This activity will identify other payment options, to potentially include contactless systems, that would also integrate with other transit agencies in the north state.

This activity would include the purchase of software or hardware required to implement a new system.

d. Activity # 4 – Zero Emissions Strategy Plan and Implementation



STAGE completed their Zero Emissions Bus Rollout Plan. Due to limited staff this activity proposes to hire a technical consultant to work with STAGE and SCLTC staff to identify the best zero emissions option for our region given our long distances on routes, mountainous terrain, hot and cold conditions, and safety concerns.

The project would identify the various pros and cons for each option, what infrastructure would be required to accomplish implementation, and the associated costs.

Once identified the additional funds will be utilized to take the next steps to begin infrastructure work and acquisition of replacement vehicles.

e. Activity # 5 – Reduced Fare Days

The purpose of this activity will be to offer incentives on low ridership days to encourage passengers to ride public transit. STAGE and SCLTC will work to identify days that typically have lower ridership and develop a free or reduced fare program. This would encourage former riders to resume utilizing public transit and encourage new riders to try the services.

Appendices:

Appendix 1: SB125 Funding Allocation Worksheets

Appendix 2: Transit Operator Worksheets

Appendix 3: Fact Sheets

RTPA Funding Allocation Package

Overview of Transit Operators

OVERVIEW	NTD ID	Caltrans District	County	PROJECTED OPERATIONAL DEFICIT				FY22 Fleet Size (NTD)	FY22 Ridership (NTD)	% Regional Ridership	
				FY24	FY25	FY26	FY26				
County of Siskiyou - STAGE	91048	2	Siskiyou	\$ (829,929)	\$ (491,973)	\$ (775,001)		10	27970	100%	
Add additional transit operators above this line											
				TIRCP OPERATING FUNDING REQUESTED							
				FY24	FY25	FY26	FY27	Total			
County of Siskiyou		Activity #1 (TIRCP Ops)		\$ 52,500.00	\$ 25,000.00	\$ 27,000.00	\$ 30,000.00	\$	134,500		
County of Siskiyou		Activity #2 (TIRCP Ops)		\$ 80,000.00	\$ 75,000.00			\$	155,000		
County of Siskiyou		Activity #3 (TIRCP Ops)		\$ 30,000.00	\$ 75,000.00	\$ 50,000.00		\$	155,000		
Add additional transit operators above this line											
				ZETCP OPERATING FUNDING REQUESTED							
				FY24	FY25	FY26	FY26				
County of Siskiyou		Activity #4 (ZETCP Ops)		\$ 35,000.00	\$ 100,000.00	\$ 75,000.00		\$	210,000		
County of Siskiyou		Activity #5 (ZETCP Ops)		\$ 350,000.00	\$ 50,000.00			\$	400,000		
Add additional transit operators above this line											
Project name Implementing agency or agencies				TIRCP CAPITAL FUNDING REQUESTED							
				FY24	FY25	FY26	FY26				
SB125 Administration		Administration Siskiyou County Local Transportation Commission		\$ 56,500.00							
Add additional transit operators above this line											
Project name Implementing agency or agencies				ZETCP CAPITAL FUNDING REQUESTED							
				FY24	FY25	FY26	FY26				
None											
Add additional transit operators above this line											

RTPA Funding Allocation Package

Existing TIRCP projects

Official Project Title	TIRCP cycle of award	Funds used for full project or component?	Reason for additional funds, if applicable (i.e., cost escalation, additional scope requirements, additional funds needed)
None			

New TIRCP-eligible projects

Official Project Title	Implementing Agency	Completed the fact sheet & additional information?	Total Project Costs in USD\$	Amount of funding used for project management (inclusive of RTPA project management) in USD\$	For constructions projects, submitted a copy of the CARB Quantification Methodologies and Calculator Tools?
None					
Add additional existing projects above this line					

RTPA Funding Allocation Package

ZETCP Capital Projects

Official Project Title	Implementing agency or agencies	Completed the fact sheet & additional information?	Total project costs in USD\$	Amount of funding used for project management (inclusive of RTPA project management) in USD\$	Does the entire project or only certain components address AB 1550 benefits?	Portion of budget related to AB 1550 benefits	Submitted the CARB job co-benefit modeling tool?
<i>None</i>							
Add additional existing projects above this line							

RTPA Funding Allocation Package

Usage of SB125 Operations Funding

	# of revenue service hours paid for by additional funding	# of revenue service hours <u>retained</u> through additional funding	# of revenue service hours <u>restored</u> through additional funding	# of revenue service hours <u>increased</u> through additional funding	Is a different STA-eligible operator being utilized to implement?	Operating expenses invested in increased safety and security measures	Operating expenses intended to increase ridership, including coordination of routes & schedules	Describe the benefits to transit dependent riders
ACTIVITIES FUNDED BY TIRCP REQUEST								
Activity #1 (FY24) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 52,500.00	Improved and easier access to route information, stops and alerts. Improved services, increased efficiencies, and reduction of operating costs. Improve ability to pay fares for regular riders and new riders.
Activity #1 (FY25) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 25,000.00	
Activity #1 (FY26) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 27,000.00	
Activity #1 (FY27) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 30,000.00	
Activity #2 (FY24) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ 80,000.00	
Activity #2 (FY25) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	
Activity #2 (FY26) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ -	
Activity #3 (FY24) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 35,000.00	
Activity #3 (FY25) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	
Activity #3 (FY26) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 50,000.00	
Insert additional activities above this line (each new activity should have three new rows added - for FY24, FY25 and FY26)								

	# of revenue service hours paid for by additional funding	# of revenue service hours <u>retained</u> through additional funding	# of revenue service hours <u>restored</u> through additional funding	# of revenue service hours <u>increased</u> through additional funding	Is a different STA-eligible operator being utilized to implement?	Operating expenses invested in increased safety and security measures	Operating expenses intended to increase ridership, including coordination of routes & schedules	Describe the benefits to transit dependent riders
ACTIVITIES FUNDED BY ZETCP REQUEST								
Activity #4 (FY24) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 35,000.00	The project will not have a direct benefit to riders. The project will evaluate all aspects of the requirement to go to zero emissions. Reduced fares will provide incentives for transit dependent riders to take more trips instead of potentially do all their business in one trip.
Activity #4 (FY25) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 100,000.00	
Activity #4 (FY26) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	
Activity #5 (FY24) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ 35,000.00	
Activity #5 (FY25) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ 50,000.00	
Activity #5 (FY26) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ -	
Insert additional activities above this line (each new activity should have three new rows added - for FY24, FY25 and FY26)								

RTPA Funding Allocation Package

Available Funds

	Year 1	Year 2	Year 3	Year 4
TIRCP	\$ 2,515,009	\$ 2,520,601		
ZETCP	\$ 239,061	\$ 134,108	\$ 134,108	\$ 134,108
RTPA Administration	\$ 56,770			
	<u>\$ 2,810,840</u>	<u>\$ 2,654,709</u>	<u>\$ 134,108</u>	<u>\$ 134,108</u>

	TIRCP	ZETCP	Admin
Activity #1 (TIRCP Ops)	\$ 52,500	\$ 25,000	\$ 27,000
Activity #2 (TIRCP Ops)	\$ 80,000	\$ 75,000	\$ 30,000
Activity #3 (TIRCP Ops)	\$ 30,000	\$ 75,000	\$ 50,000
Activity #4 (ZETCP Ops)	\$ 35,000	\$ 100,000	\$ 75,000
Activity #5 (ZETCP Ops)	\$ 35,000	\$ 50,000	
RTPA Administration	\$ 56,770		
	<u>\$ 134,500</u>		\$ 2,500.00
	\$ 155,000		\$ 5,000.00
	\$ 155,000		
		\$ 210,000	\$ 10,000.00
		\$ 85,000	\$ 5,000.00
	<u>\$ 56,770</u>		
	<u>\$ 501,270</u>	<u>\$ 295,000</u>	

N/A

Total Local Capital Monies Received

\$ - \$ - \$ -

\$ - \$ - \$ -

Notes:

FY 23-24 amounts are based off Adopted Budget.

Potential Service and Capital Project Cuts

Each transit operator should complete this worksheet (or RTPA should complete on operator's behalf) identifying potential cuts to service or elimination of capital projects if operational deficits are not addressed.

TRANSIT SERVICE CUTS	Annual hours of revenue service cut	Estimated annual cost required to maintain service (\$USD)	Notes
None			
Add additional identified potential service cuts above this line			

CAPITAL PROJECT CUTS	Outstanding capital funds required (\$USD)	Current status of project (phase of project development)	Notes
None			
Add additional identified potential service cuts above this line			

Existing TIRCP projects

Official Project Title	TIRCP cycle of award	Funds used for full project or component?	Reason for additional funds, if applicable (i.e., cost escalation, additional scope requirements, additional funds needed)
None			

New TIRCP-eligible projects

Official Project Title	Implementing agency or agencies	Completed the fact sheet & additional information?	Total Project Costs in USD\$	Amount of funding used for project management (inclusive of RTPA project management) in USD\$	For constructions projects, submitted a copy of the CARB Quantification Methodologies and Calculator Tools?
None					

ZETCP Capital Projects

Official Project Title	Implementing agency or agencies	Completed the fact sheet & additional information?	Total project costs in USD\$	Amount of funding used for project management (inclusive of RTPA project management) in USD\$	Does the entire project or only certain components address AB 1550 benefits?	Portion of budget related to AB 1550 benefits	Submitted the CARB job co-benefit modeling tool?
None							

Usage of SB125 Operations Funding

	# of revenue service hours paid for by additional funding	# of revenue service hours retained through additional funding	# of revenue service hours restored through additional funding	# of revenue service hours increased through additional funding	Is a different STA-eligible operator being utilized to implement?	Operating expenses invested in increased safety and security measures	Operating expenses intended to increase ridership, including coordination of routes & schedules	Estimated # of transit dependent riders that will benefit
ACTIVITIES FUNDED BY TIRCP REQUEST								
Activity #1 (FY24) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 52,500.00	100.0%
Activity #1 (FY25) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 25,000.00	100.0%
Activity #1 (FY26) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 27,000.00	100.0%
Activity #1 (FY27) - Transit Agency Website	N/A	N/A	N/A	N/A	No	\$ -	\$ 30,000.00	100.0%
Activity #2 (FY24) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ 80,000.00	6,061
Activity #2 (FY25) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	6,061
Activity #2 (FY26) - Operational Improvements	N/A	N/A	N/A	N/A	No	\$ -	\$ -	6,061
Activity #3 (FY24) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 30,000.00	6,061
Activity #3 (FY25) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	6,061
Activity #3 (FY26) - Fare Collections System Upgrades	N/A	N/A	N/A	N/A	No	\$ -	\$ 50,000.00	6,061
RTPA Administration	N/A	N/A	N/A	N/A	No	\$ -	\$ 56,770.00	6,061
ACTIVITIES FUNDED BY ZETCP REQUEST								
Activity #4 (FY24) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 35,000.00	4,237
Activity #4 (FY25) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 100,000.00	4,237
Activity #4 (FY26) - Zero Emissions Strategy Plan	N/A	N/A	N/A	N/A	No	\$ -	\$ 75,000.00	4,237
Activity #5 (FY24) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ 35,000.00	100.0%
Activity #5 (FY25) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ 50,000.00	100.0%
Activity #5 (FY26) - Free or Reduced Fare Days	N/A	N/A	N/A	N/A	No	\$ -	\$ -	100.0%

Revenue Collection

	(FY 2022/2023)	
Fare payment instrument	Revenue collected (USD\$) in most recent fiscal year	Cost of collection (USD\$) in most recent fiscal year
<i>Cash</i>	\$ 37,374.19	\$ -
<i>Intergovernmental Purchases</i>	\$ 1,182.50	\$ -
Total revenue / cost (USD\$) in most recent fiscal year	\$ 38,556.69	\$ -

ZEB Transition

CURRENT FLEET

Gillig 2013 - # 3031
 Gillig 2013 - # 3032
 Gillig 2013 - # 3033
 Gillig 2013 - # 3034
 Gillig 2013 - # 3035
 # 3036
 # 3037
 # 3038
 # 3039
 # 3040

of Existing Vehicles

CNG	Diesel	BEB	FCEB	Other
	1			
	1			
	1			
	1			
	1			
				Gas (1)
				Gas (1)
				Gas (1)
	1			
				Gas (1)

Notes - Mileage

441,541
 459,196
 462,295
 465,549
 479,652
 153,717
 183,407
 158,857
 28,217
 116,960

*Mileage included are from 2023 BlackCat inventory.

FLEET TRANSITION

Freightliner/Glaval 32 ft
 To be determined
 To be determined
 To be determined
 To be determined
 To be determined

Fiscal Year

2024
 2030
 2031
 2032
 2035
 2036

of Vehicles Procured/Planned

CNG	Diesel	BEB	FCEB	Other
	2			
				3
				2
				2
				3
				2

of Vehicle Disposals/Retirements

CNG	Diesel	BEB	FCEB	Other
	3			
	2			
				2
	1			2
	2			

Notes

Ordered in 2023/Delivery expected Spring 2024

CURRENT INFRASTRUCTURE

None

BEB Charging Ports

Hydrogen Refueling Pumps

Notes

ZEB INFRASTRUCTURE TRANSITION

To be determined

Fiscal Year

2024

BEB Charging Ports Planned

Hydrogen Refueling Pumps Planned

Notes

Part of our proposed project plan is to hire a consultant to evaluate the best option for our rural agency and what it would take to achieve implementation.

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Activity #1 - Development of Transit Agency Website

IMPLEMENTING AGENCY OR AGENCIES:

County of Siskiyou
 Siskiyou County Local Transportation Commission

PHASE	START DATE	END DATE
Develop RFP	07/01/2024	09/01/2024
Selection of Consultant	11/01/2024	11/15/2024
Award Contract	12/15/2024	01/15/2025
Project Completion	01/16/2025	09/01/2025

ANTICIPATED DATE OF CONSTRUCTION, IF APPLICABLE – N/A

SUMMARY OF PROJECT SCOPE – Design and implementation of transit agency website.

TOTAL PROJECT COSTS (USD\$) - \$ 134,500

TOTAL PROJECT DEVELOPMENT COSTS (USD\$), IF APPLICABLE – N/A

AMOUNT OF FUNDING USED FOR PROJECT MANAGEMENT, INCLUDING RTPA PROJECT MANAGEMENT (USD\$) - \$ 2,500

FUNDING SOURCE	FUNDING TYPE	FUNDING AMOUNT (USD\$)
SB 125	TIRCP Operations	\$ 134,500

ADDITIONAL PROJECT DETAILS (REQ) – NOT TO EXCEED 2 PAGES

EXPLANATION OF GREENHOUSE GAS REDUCING FEATURES OF THE PROJECT

Passengers will be able to easily find and access public transit information for the region. This will improve the rider experience and increase ridership resulting in reduced greenhouse gas emissions.

EXPLANATION OF EXPECTED RIDERSHIP BENEFITS, INCLUDING INTEGRATION WITH REGIONAL MODES & PROVIDERS

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Every other transit agency in northern California has a separate website for their operations. The new website will provide easier access to public transit information and links to other transit providers for connections outside of our region.

IF APPLICABLE, EXPLANATION OF THE BENEFITS TO DISADVANTAGED & LOW-INCOME COMMUNITIES AND/OR HOUSEHOLDS (PER SB 535 AND AB 1550)

Most of Siskiyou County is designated as low-income per the California Energy Commission.

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Activity #2 – Operational Improvements to Increase Ridership and Improve Reliability

IMPLEMENTING AGENCY OR AGENCIES:

County of Siskiyou
 Siskiyou County Local Transportation Commission

PHASE	START DATE	END DATE
Develop RFP	06/01/2024	08/01/2024
Selection of Consultant	9/15/2024	10/15/2024
Award Contract	11/15/2024	12/15/2024
Project Completion	12/16/2024	10/01/2025

ANTICIPATED DATE OF CONSTRUCTION, IF APPLICABLE – N/A

SUMMARY OF PROJECT SCOPE – Evaluate models of operation for transit services for potential restructuring to reduce expenses and increase revenues.

TOTAL PROJECT COSTS (USD\$) - \$ 155,000

TOTAL PROJECT DEVELOPMENT COSTS (USD\$), IF APPLICABLE – N/A

AMOUNT OF FUNDING USED FOR PROJECT MANAGEMENT, INCLUDING RTPA PROJECT MANAGEMENT (USD\$) - \$ 5,000

FUNDING SOURCE	FUNDING TYPE	FUNDING AMOUNT (USD\$)
SB 125	Operations	\$ 155,000

ADDITIONAL PROJECT DETAILS (REQ) – NOT TO EXCEED 2 PAGES

EXPLANATION OF GREENHOUSE GAS REDUCING FEATURES OF THE PROJECT

Passengers will be able to easily find and access public transit information for the region. This will improve the rider experience and increase ridership resulting in reduced greenhouse gas emissions.

EXPLANATION OF EXPECTED RIDERSHIP BENEFITS, INCLUDING INTEGRATION WITH REGIONAL MODES & PROVIDERS

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

All other transit agencies in northern California has a separate website for their route and schedule information. The new website will provide easier access to public transit information and links to other transit providers for connections outside of our region.

IF APPLICABLE, EXPLANATION OF THE BENEFITS TO DISADVANTAGED & LOW-INCOME COMMUNITIES AND/OR HOUSEHOLDS (PER SB 535 AND AB 1550)

Most of Siskiyou County is designated as low-income per the California Energy Commission.

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Activity #3 – Evaluation and implementation of alternate payment methods.

IMPLEMENTING AGENCY OR AGENCIES:

County of Siskiyou
 Siskiyou County Local Transportation Commission

PHASE	START DATE	END DATE
Develop RFP	09/01/2024	12/01/2024
Selection of Consultant	12/01/2024	01/31/2025
Award Contract	03/01/2025	04/01/2025
Project Completion	04/02/2025	12/31/2026

ANTICIPATED DATE OF CONSTRUCTION, IF APPLICABLE – N/A

SUMMARY OF PROJECT SCOPE – Conduct an RFP process to identify alternate fare collection systems. After completion of the RFP process a firm will be selected and a new system implemented.

TOTAL PROJECT COSTS (USD\$) - \$ 155,000

TOTAL PROJECT DEVELOPMENT COSTS (USD\$), IF APPLICABLE – N/A

AMOUNT OF FUNDING USED FOR PROJECT MANAGEMENT, INCLUDING RTPA PROJECT MANAGEMENT (USD\$) - \$ 5,000

FUNDING SOURCE	FUNDING TYPE	FUNDING AMOUNT (USD\$)
SB 125 – TIRCP	Operations	\$ 155,000

ADDITIONAL PROJECT DETAILS (REQ) – NOT TO EXCEED 2 PAGES

EXPLANATION OF GREENHOUSE GAS REDUCING FEATURES OF THE PROJECT

Increased ridership due to ease of paying for fares.

EXPLANATION OF EXPECTED RIDERSHIP BENEFITS, INCLUDING INTEGRATION WITH REGIONAL MODES & PROVIDERS

Passengers will be able to easily pay fares using methods other than cash. This will make riding the system more efficient since they will not have to obtain cash or purchase a ticket. The costs

TIRCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

for the transit agency to collect and count cash will also be reduced. Additionally, many of our north state transit partners are working on a system that allows passengers to ride between systems with ease using the same payment method.

IF APPLICABLE, EXPLANATION OF THE BENEFITS TO DISADVANTAGED & LOW-INCOME COMMUNITIES AND/OR HOUSEHOLDS (PER SB 535 AND AB 1550)

Most of Siskiyou County is designated as low-income per the California Energy Commission.

ZETCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Activity #4 – Zero Emissions Strategy Plan

IMPLEMENTING AGENCY OR AGENCIES

County of Siskiyou
 Siskiyou County Local Transportation Commission

PHASE	START DATE	END DATE
Develop RFP	10/01/2024	01/01/2025
Selection of Consultant	01/01/2025	03/31/2025
Award Contract	04/01/2025	06/01/2025
Project Completion	06/01/2025	05/31/2026

ANTICIPATED DATE OF CONSTRUCTION, IF APPLICABLE – N/A

SUMMARY OF PROJECT SCOPE: Conduct an RFP process to evaluate the various zero emissions options and identify what infrastructure would be needed, and associated costs, to meet the zero emissions goal.

TOTAL PROJECT COSTS (USD\$) - \$ 210,000

AMOUNT OF FUNDING USED FOR PROJECT MANAGEMENT, INCLUDING RTPA PROJECT MANAGEMENT (USD\$) - \$ 10,000

FUNDING SOURCE	FUNDING TYPE	FUNDING AMOUNT (USD\$)
SB 125 ZETCP	Operations	\$ 210,000

ADDITIONAL PROJECT DETAILS (REQ) – NOT TO EXCEED 2 PAGES

EXPLANATION OF GREENHOUSE GAS REDUCING FEATURES OF THE PROJECT

This project is the first step in the transition to zero emissions. The County requires technical assistance to identify the best zero emissions option that will meet the needs of the region while considering the safety of our riders and employees while considering the long distances of the agency’s routes, mountainous terrain, implementation costs and inclement weather conditions.

EXPLANATION OF THE BENEFITS TO DISADVANTAGED & LOW-INCOME COMMUNITIES AND/OR HOUSEHOLDS (PER SB 535 AND AB 1550).

Most of Siskiyou County is designated as disadvantaged or low-income. Additional information will be submitted to support this request by January 31, 2024.

ZETCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

If applicable, PLAN TO CONSULT WITH DISADVANTAGED OR LOW-INCOME STAKEHOLDERS AS PART OF PROJECT DEVELOPMENT

PROPOSED ACTIVITIES	SUB TASKS	BUDGET

EXPLANATION OF EXPECTED RIDERSHIP BENEFITS, INCLUDING INTEGRATION WITH REGIONAL MODES & PROVIDERS

This project does not have a direct benefit to riders nor integrate with other regional partners.

ZETCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

Activity #5 – Free or Reduced Fare Program

IMPLEMENTING AGENCY OR AGENCIES
 County of Siskiyou

PHASE	START DATE	END DATE
Develop Program	07/01/2024	09/01/2024
Advertising of Program	09/01/2024	11/01/2024
Operate Program	11/01/2024	07/01/2025
Project Completion	07/01/2025	09/01/2025

ANTICIPATED DATE OF CONSTRUCTION, IF APPLICABLE – N/A

SUMMARY OF PROJECT SCOPE: The scope of this project is to develop an incentive program that would offer free or reduced fares on days with historically lower ridership.

TOTAL PROJECT COSTS (USD\$) - \$ 85,000

AMOUNT OF FUNDING USED FOR PROJECT MANAGEMENT, INCLUDING RTPA PROJECT MANAGEMENT (USD\$) - \$ 5,000

FUNDING SOURCE	FUNDING TYPE	FUNDING AMOUNT (USD\$)
SB 125 ZETCP	Operations	\$ 85,000

ADDITIONAL PROJECT DETAILS (REQ) – NOT TO EXCEED 2 PAGES

EXPLANATION OF GREENHOUSE GAS REDUCING FEATURES OF THE PROJECT

This project will reduce GHG by encouraging the use of public transit instead of a single occupancy vehicle.

EXPLANATION OF THE BENEFITS TO DISADVANTAGED & LOW-INCOME COMMUNITIES AND/OR HOUSEHOLDS (PER SB 535 AND AB 1550).

This program will provide free or reduced fares to all riders, which includes many of our residents within the various disadvantaged and low-income communities throughout Siskiyou County. Additional information to support this will be provided by January 31, 2024.

ZETCP PROJECT FACT SHEET
Siskiyou County Local Transportation Commission

If applicable, PLAN TO CONSULT WITH DISADVANTAGED OR LOW-INCOME STAKEHOLDERS AS PART OF PROJECT DEVELOPMENT

PROPOSED ACTIVITIES	SUB TASKS	BUDGET

EXPLANATION OF EXPECTED RIDERSHIP BENEFITS, INCLUDING INTEGRATION WITH REGIONAL MODES & PROVIDERS

The program will incentivize riding public transportation on a more frequent basis. The program may include reduced fares on lower ridership days as well as other incentives for a certain number of rides taken on public transit.



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
melissa@siskiyoucoltc.org

1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 5(a)

Date: January 9, 2024

Subject: Presentation by Pacific Power on Public Safety Power Shutoffs

Past Action

None

Background

None

Discussion



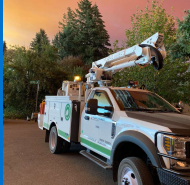

Pacific Power Emergency Management Program Manager will present the company's procedures for PSPS and wildfire related outages.

Recommendation


Presentation and discussion only.

PACIFICORP

Wildfire Preparedness

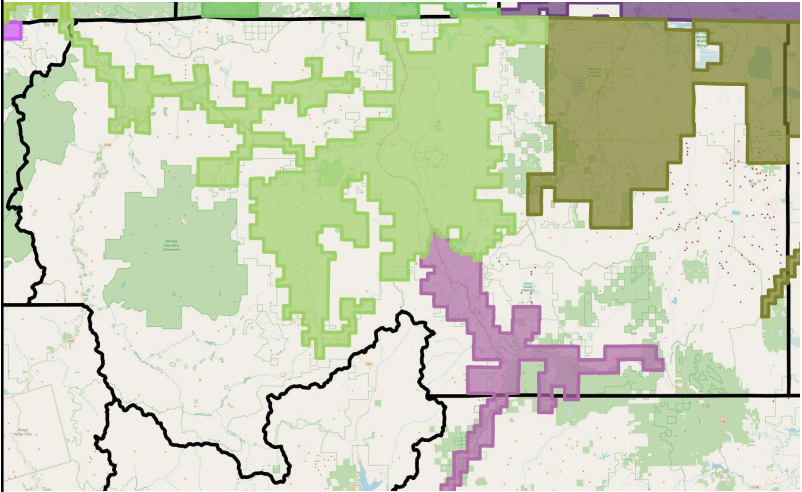





Tyler Averyt, Emergency Management Program Manager
Jill Drinkwater, Regional Business Manager




1

PacifiCorp in Siskiyou County



PacifiCorp District Name(s)	
Mt. Shasta	Tulelake
Yreka	
Primary Cities	
<ul style="list-style-type: none"> Dunsmuir Greenview Carrick Edgewood Etna Fort Jones Gazelle Grenada 	<ul style="list-style-type: none"> Happy Camp Hornbrook McCloud Montague Mt Shasta Weed Yreka
29,774	Customers
54	Circuits
1,817	Miles of OH Distribution Line
481	Miles of UG Distribution Line
418	Miles of Transmission Line



2

Wildfire Mitigation

Grid Hardening	Resource Allocation & System Settings	Customer Notifications	External Coordination	PSPS Decision Making & Activation	End Goal
<ul style="list-style-type: none"> ✓ Installation of Covered Conductor ✓ Installation of System Protection Equipment ✓ Installation of Non-Expulsion Fuses 	<ul style="list-style-type: none"> ✓ Deploy resources for assessment and immediate response ✓ Utilize more sensitive Elevated Fire Risk protection settings 	<ul style="list-style-type: none"> ✓ Incorporation of Customer Survey Results ✓ Customer Notifications ✓ Medical Baseline & AFN Customer Outreach ✓ Website Readiness 	<ul style="list-style-type: none"> ✓ Coordination with Critical Facilities ✓ Planning with Emergency Response Partners ✓ Coordination with Tribal Communities ✓ Tabletop Exercises 	<ul style="list-style-type: none"> ✓ Situational Awareness Capability ✓ Using refined data to evaluate PSPS potential during Extreme Risk Days ✓ Community Resource Center Capability 	<ul style="list-style-type: none"> ✓ Reduce the potential impacts from wildfire



3

Wildfire Mitigation Video

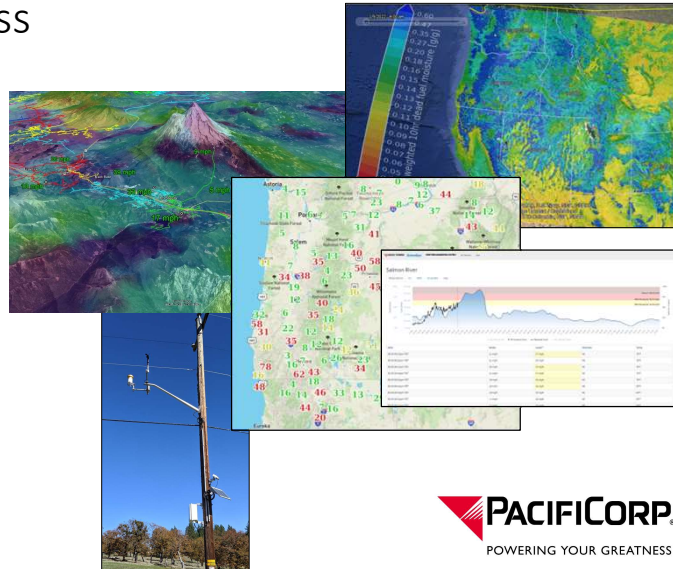


4

Advanced Weather Forecasting And Situational Awareness

Advanced Weather Forecasting

- Five full-time meteorologists provide 24/7/365 support
- Hi-res weather forecast models are combined with historical datasets to predict weather conditions and potential weather-related impacts at the circuit level
- In-house Weather Research & Forecast (WRF) model
 - 2km, 96-hour weather and fuels forecasts
 - Generates one terabyte of forecast data daily
- Operational Localized Risk Assessment Model (LRAM)
 - 48-hour impacts (outage) forecast



Real-Time Situational Awareness

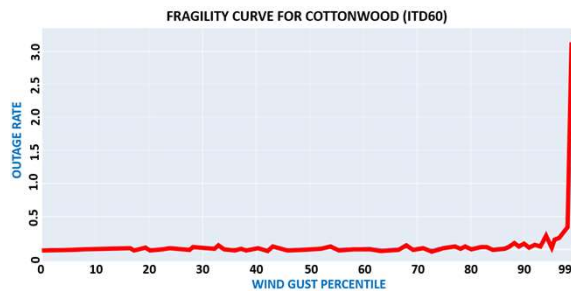
- 424 weather stations installed across service territory
- 10-minute observations to support real-time operations
- Real-time displays of weather station and forecast data at PacifiCorpWeather.com



5

Assessing the Risk of Wind-Related Power Outages

- Historical winds were compared with outage data
- Fragility curves were created that relate historical outages with wind gust percentiles (plot below)
- Wind-related outages become increasingly likely when wind gusts are unusually strong (in the top 1% or 99th percentile) for a given location

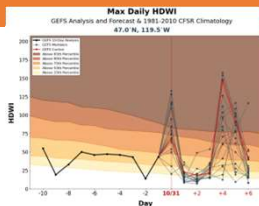


6

Assessing Wildfire Potential

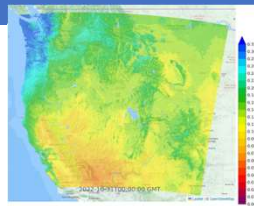
Fire Weather

- ✓ PacifiCorp runs an in-house high resolution weather prediction model covering the western U.S.
- ✓ Assess fire weather variables such as relative humidity, temperature, and winds
- ✓ National Weather Service Fire Weather Forecasts



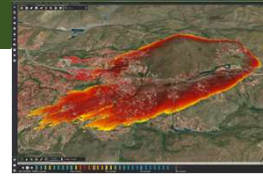
Environmental Conditions

- ✓ Live fuel moisture
- ✓ Dead fuel moisture
- ✓ Energy Release Component
- ✓ Burning Index
- ✓ Geographic Area Coordination Center Forecasts



Wildfire Simulations

- ✓ Using Technosylva's Wildfire Analyst and other risk assessment products
- ✓ Simulate millions of wildfires daily
- ✓ Wildfire modeling produces a high-resolution wildfire potential and consequence forecast



7

Daily Impacts-Based Forecast

- Meteorology issues a daily 5-day forecast that identifies the potential for outages from any weather hazard
- The forecast includes two components:
 - A matrix that shows the threatening hazards and the expected outages as well as assessed wildfire risk
 - A weather discussion

KEY TAKEAWAYS

- Gusty offshore (NE'erly) winds continue between Cave Junction and Crescent City through Friday morning, which will increase the fire risk in this area.
- High pressure strengthening off the coast of British Columbia is expected to generate strong downslope winds through the western slope of the Cascades and Coastal Mountains in Northern and Central Oregon Friday AM through Saturday PM.
 - ****Wind Gusts potentially exceeding 99th percentile are possible in North and South Santiam Canyons and potentially higher elevations east of Lincoln City and the upper North Umpqua east of Roseburg.****
 - Extreme heat returns to districts west of the Cascades Friday and Saturday. Wind-related outages are possible in Clatsop and Portland districts Friday evening through Saturday morning.

A significant downslope east wind event will begin Friday morning and continue through mid-afternoon Saturday for the west slopes of the Cascades and northern/central

	Thu, Sep 8		Fri, Sep 9		Sat, Sep 10		Sun, Sep 11		Mon, Sep 12	
	Wv	F	CST	Severe	Wv	F	Wv	F	Wv	F
NORTH WIRES										
Chiloqu										
Chiloqui										
Hamlet										
Head River										
Madras										
Portland										
Seaside										
Umpqua										
Walla Walla										
Yaluma										
CENTRAL WIRES										
Alsea										
Central Oregon										
Clatsop										
Clatsop Service										
Clifton										
Lincoln City										
Madras										
Medford										
Portland										
Seaside										

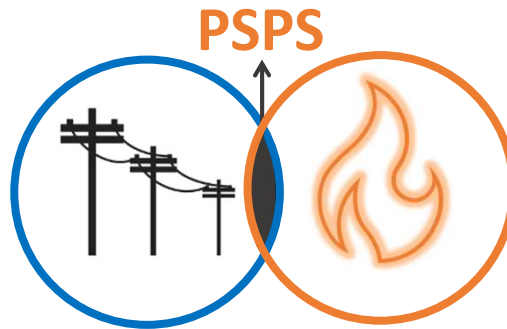


8

Public Safety Power Shutoff (PSPS)

A Public Safety Power Shutoff is a last resort mitigation practice that reduces or removes the potential of power infrastructure causing a fire during extreme environmental and weather conditions and is considered when:

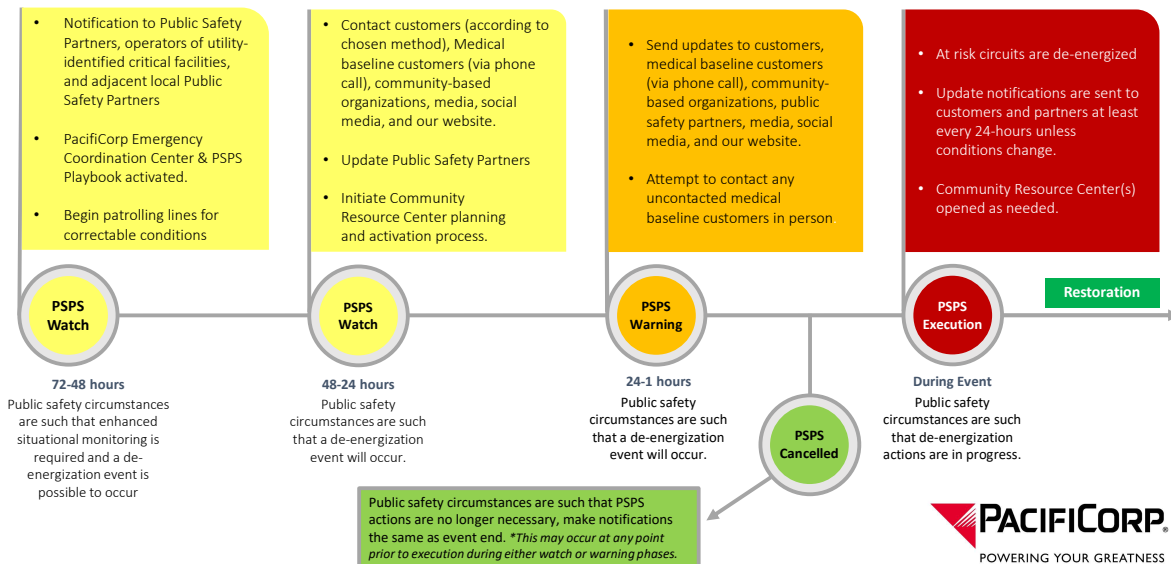
Outage risk is the likelihood that wind will cause outages (vegetation contact, flying debris, damage, etc.).



Wildfire risk is the likelihood that an ignition will grow to become a large or rapidly growing wildfire due to dry vegetation and weather conditions.



Public Safety Power Shutoff (PSPS)



Community Resource Centers

- Community Resource Centers may be established to serve communities affected by PSPS
 - Will work with local EMs to identify locations/needs
- Preference for brick-and-mortar facilities but have ability to bring in large air-conditioned tents



Community Resource Centers

Temporary CRC's Setup to support the PSPS Event on September 10, 2022

Available Services

- ✓ Shelter from environment
- ✓ Air conditioning
- ✓ Potable water
- ✓ Seating and tables
- ✓ Restroom facilities
- ✓ Refrigeration for medicine and/or baby needs
- ✓ Interior and area lighting
- ✓ On-site security
- ✓ Communications capability such as Wi-fi access, Sat Phone, Radio, Cellular phone etc.
- ✓ Televisions
- ✓ On-site medical support (EMT-A at a minimum, Paramedic preferred)
- ✓ Charging stations
- ✓ Air Purifiers
- ✓ Air Quality Monitors
- ✓ Non-perishable snacks
- ✓ Small crates for pets
- ✓ Portable ADA ramp





Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
melissa@siskiyoulc.org

1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 6(a)

Date: January 9, 2024

Subject: Unmet Transit Needs – Mt Shasta Ski Park
Determination of reasonable to meet and direction regarding request for services.

Past Action

On July 11, 2023, the Commission adopted Resolution No. 23-26, which included two requests for service to the Mt Shasta Ski Park. The resolution included direction that staff was to conduct a comprehensive study to evaluate the operational/economic feasibility and cost effectiveness in relation to fare ratio and bring the data back to the Commission at a future meeting.

Background

On September 14, 2023, Executive Director Cummins met with Jim Mullins, General Manager of the Mt Shasta Ski Resort, to discuss the request for service received by STAGE.

On September 28, 2023, Executive Director Cummins met with General Services staff to discuss information gathered from the meeting with the General Manager. The product of this meeting was an unmet needs analysis that identified all components of the request for service and data required to conduct the analysis.

On October 11, 2023, a meeting was held at the Mt Shasta Ski Resort to hear from community members and their vision of the requested service.

On December 12, 2023, Executive Director Cummins met with General Services staff again to discuss the information needs and follow-up on any outstanding items that needed to be addressed.

Discussion

The enclosed material provides a summary of the data collected, and the analysis compiled, related to the unmet needs request. Staff will review the information with the Commission and answer questions as necessary.

Recommendation

Discussion, direction, and possible action regarding determination of reasonable to meet for the unmet transit needs request for service to and from the Mt Shasta Ski Park.

Attachments (1)

Unmet Transit Needs Request

SERVICE TO/FROM MT SHASTA SKI PARK

1

Reasonable to Meet Definition:

Resolution No. 23-24, adopted by the SCLTC on June 13, 2023, defines reasonable to meet as:

- 1) Can be proven operationally feasible.
- 2) Can demonstrate community acceptance.
- 3) Would serve a significant number of the population.
- 4) Can be proven to be economically feasible.
- 5) Can demonstrate cost effectiveness by having a ratio of fare revenue to operational cost of at least 25% (15% for the first year).

2

Criteria 1: Can be proven operationally feasible.

Items evaluated as part of this criteria included:

- 1) Staffing required to implement the requested service.
- 2) Equipment needs
- 3) Ticketing/Reservation System
- 4) General Operational Issues
 - ❖ Road Conditions/Bus Stop Requirements
 - ❖ Safety concerns regarding road and snow conditions
 - ❖ Proposed Dates of Operations
- 5) Various scenarios using different models of service.

3

Criteria 1: Can be proven operationally feasible.

Staffing

- STAGE driving staff currently includes
 - Six full-time drivers.
 - Current vacant positions includes one full-time and one part-time vacant driver position.
 - A recruitment has been active since mid-November (2023).
- Services offered on County holidays would not conflict with regular route services.

Current Operations:

- Five regular routes operate Monday through Friday.
- Drivers on route average 7.5 to 8.5 hours per day in-service driving.
- Total on-duty currently ranges between 8.0 and 9.0 hours per shift.

4

Criteria 1: Can be proven operationally feasible.

Federal Motor Carriers Safety Administration (FMCSA) – Hours-of-Service Regulations

Passenger-Carrying Drivers

- 10-Hour Driving Limit - May drive a maximum of 10 hours after 8 consecutive hours off duty.
- 15-Hour Limit - May not drive after having been on duty for 15 hours, following 8 consecutive hours off duty. Off-duty time is not included in the 15-hour period.
- 60/70-Hour Limit - May not drive after 60/70 hours on duty in 7/8 consecutive days.
- Adverse Driving Conditions - Drivers are allowed to extend the 10-hour maximum driving time and 15-hour on-duty limit by up to 2 hours when adverse driving conditions are encountered.

5

Criteria 1: Can be proven operationally feasible.

Vehicles

Current Fleet Includes:

- 5 – Gillig 2013 – 32 Passenger Diesels – Average Mileage: 461,647
- 4 – StarCraft Cutaways – Average Mileage: 153,235
- 1 – Ford E450 Cutaway – Current Mileage: 28,217

Current Annual Miles – 295, 360

New Service Miles - Between 8,324 and 21,767

Current Weekly Miles	Current Routes Annual Miles
1,450.00	75,400.00
1,015.00	52,780.00
1,060.00	55,120.00
1,310.00	68,120.00
845.00	43,940.00
	295,360.00

Other Equipment – Ski Racks

6

Criteria 1: Can be proven operationally feasible.

Ticketing/Reservation System

- ❖ Seats would be by reservation only.
 - ❖ Would require passenger contact information for notifying in the event of road closures.
- ❖ If a seat is not reserved then it would be first come, first serve.
- ❖ How to handle pre-paid reservations when roads are closed.

General Operational

- ❖ Limited stops within designated communities.
- ❖ Road conditions and safety concerns, including road closures due to inclement weather.
- ❖ Mt Shasta Ski Park offered a designated spot for a bus shelter and other infrastructure that would provide a permanent location for pickup and drop-offs.

7

Criteria 1: Can be proven operationally feasible.

- ❖ Can STAGE legally provide service to a for-profit location such as the Mt Shasta Ski Park?

Yes, it is legal for STAGE to provide service to a private business, but the service:

- ❖ Must be open to the public.
- ❖ Must be determined reasonable to meet by the Commission.

Federal funds (Section 5311) cannot be used to fund services to a private business.

8

Criteria 2: Can demonstrate community acceptance.

- ❖ Local businesses are supportive of the concept.
- ❖ Stakeholder Meeting in October
- ❖ Economic Benefits - Increased Transient Occupancy Tax (TOT) and tourism revenue.
- ❖ Reduced Traffic on Local Roads
- ❖ Provides Access to Employment

9

Criteria 3: Serves a significant number of the population.

- ❖ The Mt Shasta Ski Park employs 300 seasonal employees annually.
- ❖ During the 2022/2023 season there were:
 - 19,700 trips between Mt Shasta and the Ski Park
 - 9,300 trips between Dunsmuir and the Ski Park
 - 7,900 between Weed and the Ski Park

* Based on trip information obtained from Discover Siskiyou.

10

Criteria 4: Economically feasible.

Data acquired to complete the feasibility of providing service included:

- ❖ Cost per mile
- ❖ Cost per hour for drivers and other staff required to operate service
- ❖ Cost for new vehicles to provide the service
- ❖ Cost for advertising on the vehicle (such as a wrap or other promotional ads)
- ❖ Cost per mile to operate vehicle

Criteria 5: Cost Effectiveness
Fare Revenue to Operational Cost of 25% (15% Year One).

11

Other Options to Consider:

- ❖ Smaller vehicles requiring non-CDL drivers.
- ❖ Other transportation providers such as:
 - ❖ Shasta Mountain Shuttle & Tours LLC or Mount Shasta Taxi.

12

Scenario Analysis & Cost Effectiveness Analysis

**Mt Shasta Ski Park Unmet Needs Request
Summary of Scenarios Analysis of Cost Effectiveness**

January 9, 2024

	Total Seating Capacity		Annual Operating Costs	Fare Recovery Ratio Requirements	
	(8 Passenger)	(16 Passenger)		Year 1 - 15%	Year 2+ - 25%
Scenario 1: Circular Bus (1 Bus/2 Trips)	448	896	\$ 47,966.37	\$ 7,194.95	\$ 11,991.59
Scenario 2: 1 Bus - Mt Shasta to Ski Park & Return (2 Trips)	448	896	\$ 34,039.97	\$ 5,106.00	\$ 8,509.99
Scenario 3: 2 Buses - 1 McCloud/1 Mt Shasta (2 Trips)	896	1792	\$ 69,840.23	\$ 10,476.03	\$ 17,460.06
Scenario 4: 3 Buses - 1 McCloud, 1 Mt Shasta, 1 Dunsmuir (2 Trips)	1344	2688	\$ 110,332.96	\$ 16,549.94	\$ 27,583.24

*Assumes each passenger purchases a roundtrip ticket.

*Assumes 28 operational days during season. This includes Saturday, Sunday, and County holidays.

Fare Recovery Ratio - Minimum 15% - Year 1	Cost Per Roundtrip Passenger		Cost Per Roundtrip Passenger To Meet Fare Recovery Ratio - 15%		Cost Per Roundtrip Passenger Subsidy from SCLTC	
	(8 Passenger)	(16 Passenger)	(8 Passenger)	(16 Passenger)	(8 Passenger)	(16 Passenger)
	Scenario 1: Circular Bus (1 Bus/2 Trips)	\$ 107.07	\$ 53.53	\$ 16.06	\$ 8.03	\$ 91.01
Scenario 2: 1 Bus - Mt Shasta to Ski Park & Return (2 Trips)	\$ 75.98	\$ 37.99	\$ 11.40	\$ 5.70	\$ 64.58	\$ 32.29
Scenario 3: 2 Buses - 1 McCloud/1 Mt Shasta (2 Trips)	\$ 77.95	\$ 38.97	\$ 11.69	\$ 5.85	\$ 66.25	\$ 33.13
Scenario 4: 3 Buses - 1 McCloud, 1 Mt Shasta, 1 Dunsmuir (2 Trips)	\$ 82.09	\$ 41.05	\$ 12.31	\$ 6.16	\$ 69.78	\$ 34.89

Fare Recovery Ratio - Minimum 25% - Year 2 and Beyond	Cost Per Roundtrip Passenger		Cost Per Roundtrip Passenger To Meet Fare Recovery Ratio - 25%		Cost Per Roundtrip Passenger Subsidy from SCLTC	
	(8 Passenger)	(16 Passenger)	(8 Passenger)	(16 Passenger)	(8 Passenger)	(16 Passenger)
	Scenario 1: Circular Bus (1 Bus/2 Trips)	\$ 107.07	\$ 53.53	\$ 26.77	\$ 13.38	\$ 80.30
Scenario 2: 1 Bus - Mt Shasta to Ski Park & Return (2 Trips)	\$ 75.98	\$ 37.99	\$ 19.00	\$ 9.50	\$ 56.99	\$ 28.49
Scenario 3: 2 Buses - 1 McCloud/1 Mt Shasta (2 Trips)	\$ 77.95	\$ 38.97	\$ 19.49	\$ 9.74	\$ 58.46	\$ 29.23
Scenario 4: 3 Buses - 1 McCloud, 1 Mt Shasta, 1 Dunsmuir (2 Trips)	\$ 82.09	\$ 41.05	\$ 20.52	\$ 10.26	\$ 61.57	\$ 30.78

	# of Drivers Required/Day
Scenario 1: Circular Bus (1 Bus/2 Trips)	2
Scenario 2: 1 Bus - Mt Shasta to Ski Park & Return (2 Trips)	2
Scenario 3: 2 Buses - 1 McCloud/1 Mt Shasta (2 Trips)	4
Scenario 4: 3 Buses - 1 McCloud, 1 Mt Shasta, 1 Dunsmuir (2 Trips)	6

Additional Costs Not Included in Estimates

Advertising on Bus:

\$ 7,000.00 Full Wrap
\$ 1,200.00 Ads on Side of Bus

New Vehicle:

\$ 245,790.00 (1) - 32' Glaval
(22 seats)

Questions ?



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
melissa@siskiyoucoltc.org

1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 6(b)

Date: January 9, 2024

Subject: The "State" of STAGE – Update on STAGE

Past Action

N/A

Background

Steve Serdahl, Deputy Director of General Services, will attend the meeting and present to the Commission an update on the challenges, accomplishments and future events facing STAGE.

Discussion

Additional materials will be provided to the Commission at the meeting.

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

Recommendation

None. This is an information item.



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
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1312 Fairlane Road, Suite 2
Yreka, California 96097
Phone: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 6(c)

Date: January 9, 2024

Subject: Discussion and direction regarding STAGE operations.

Past Action

None

Background

Research is currently being conducted on the creation of a transit authority or agency. Until that process has been fully vetted, and roles defined, this item is being brought before the Commission to provide direction to the Executive Director on what operational items the Commission wants to review prior to any implementation or action being taken by the Siskiyou County General Services and/or the Siskiyou County Board of Supervisors.

Discussion

If necessary, as requested by the Commission.

Recommendation

Provide direction to the Executive Director on what items, related to transit operations, they wish to review prior to implementation by General Services or action being taken by the Board of Supervisors.

Attachments (0)



Siskiyou County Local Transportation Commission
REGIONAL TRANSPORTATION PLANNING AGENCY

Melissa Cummins, Executive Director
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1312 Fairlane Road, Suite 2
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Phone: 530.709.5060

To: Siskiyou County Local Transportation Commission

Agenda Item: 7(a/b)

Date: January 9, 2024

Subject: Other Business

Discussion

- a. Other topics from the Commission or staff that do not require a formal agenda item.
- b. Next regular meeting – Tuesday, February 13, 2023, at 10:00 a.m.

Recommendation Action

Adjourn meeting.