

**SIERRA COUNTY TRANSPORTATION COMMISSION
P. O. Box 98 – DOWNIEVILLE, CALIFORNIA 95936**

COMMISSIONERS

APPOINTED BY SIERRA COUNTY

*PAUL ROEN – CHAIR
SHARON DRYDEN
LILA HEUER
TERRY LEBLANC -ALTERNATE*

APPOINTED BY THE COMMISSION

PAUL CUETO

APPOINTED BY CITY OF LOYALTON

*SUE MCILRAVY - VICE CHAIR
NANCY ROGERS
JERRY GEROW
BILL MERTTON - ALTERNATE*

**WEDNESDAY
JANUARY 15, 2025
10:00 A.M.**

**305 SOUTH LINCOLN
SIERRAVILLE, CA**

This meeting will be open to in-person attendance and available to the public via teleconference. The public may observe and provide public comments by using the Teams options below:

By Phone: 1-323-892-2486
Access Code: 754942201#
Meeting ID: 284 142 577 88
Passcode: ZddH37

By PC: <https://tinyurl.com/SCTC-meeting>

In compliance with Section 202 of the Americans with Disabilities Act of 1990, and in compliance with the Ralph M. Brown Act, anyone requiring reasonable accommodation to participate in the meeting, including auxiliary aids or services, should contact the SCTC office at (530) 289-3201 at least 72 hours in advance of the meeting.

AGENDA

Matters under the jurisdiction of the Commission, and whether or not on the posted agenda, may be addressed by the general public during the Public Comment Opportunity time. No action may be taken, or substantive discussion pursued on matters not on the posted agenda.

- 1. Call to Order and Roll Call and Introductions - 10:00 A.M.**
- 2. Pledge of Allegiance**
- 3. Approval of Agenda**
- 4. Approval of Minutes of September 25, 2024**
- 5. Election of 2025 Chair**
- 6. Election of 2025 Vice Chair**
- 7. Announcements**
- 8. Public Comment Opportunity**
- 9. Transit**

- A. Discussion and report on status of Transit Fund and Transit Services including the mid-year fund estimate and authorization to advise LTF claimants of anticipated area apportionments within Sierra County.

10. Master Fund Transfer Agreement

- A. Report on the status of the Caltrans 2025-2034 Master Fund Transfer Agreement.

11. Overall Work Program

- A. Report on the status of the Overall Work Program budget and activities for the current fiscal year.
- B. Resolution approving an amendment to the FY 24-25 Overall work Program authorizing the Chair or Executive Director to execute Overall Work Program Agreement 2025-01.

12. Regional Transportation Plan

- A. Report on the status of the 2025 Regional Transportation Plan update.

13. Sustainable Transportation Planning Grant Program

- A. Approval of letter of support for the Rural County Representatives of California (RCRC) application to Caltrans FY 2025-26 Sustainable Transportation Planning Grant Program - Sustainable Communities Competitive Grant to develop a county and regional Zero Emission Vehicle Infrastructure Readiness Plan.

14. Audits

- A. Financial Statements & Audit Report for FY 23-24 for the Golden Rays Senior Citizens of Sierra County, Inc. prepared by Pehling's PnPCPA in accordance with generally accepted accounting principles.
- B. Financial Statements together with Independent Auditor's Report for FY 23-24 for the Sierra County Transit Fund prepared by Smith & Newell, CPSs in accordance with Government Auditing Standards.
- C. Resolution accepting FY 23-24 audit for the Sierra County Transit Fund and concur with the management response.
- D. Financial Statements together with Independent Auditor's Report for FY 23-24 for the Sierra County Transportation Commission prepared by Smith & Newell, CPSs in accordance with Government Auditing Standards.
- E. Resolution accepting FY 23-24 audit for the Sierra County Transportation Commission and concur with the management response.

15. Correspondence

- A. Letter from North State Super Region to the California Energy Commission pertaining to the Clean Transportation Program Investment Plan.
- B. Email correspondence from the City of Loyalton regarding newly appointed Transportation Commissioners.

16. CALTRANS Report

[North Region Projects Viewer \(arcgis.com\)](#)

17. Project Updates

18. Other Transportation Issues

- A. Informational speed zone justification report from the Department of Transportation, District 3 pertaining to Sierra City speed zones.

19. Schedule Next Meeting

20. Adjourn

SIERRA COUNTY TRANSPORTATION COMMISSION
P. O. Box 98 – DOWNIEVILLE, CALIFORNIA 95936

COMMISSIONERS

APPOINTED BY SIERRA COUNTY

PAUL ROEN – CHAIR
SHARON DRYDEN
LILA HEUER
TERRY LEBLANC -ALTERNATE

APPOINTED BY THE COMMISSION

PAUL CUETO

APPOINTED BY CITY OF LOYALTON

SUE MCILRAVY - VICE CHAIR
JOY MARKUM
NANCY ROGERS
BILL MERTTON - ATERNATE

WEDNESDAY
SEPTEMBER 25, 2024
10:00 A.M.

305 SOUTH LINCOLN
SIERRAVILLE, CA

MINUTES

1. Call to Order:

This meeting was called to order at 10:00 a.m. by Chair Roen

Roll Call:

Commissioner Present: Heuer, Rogers, Markum, McIlravy, Dryden, Roen

Commissioner Absent: Cueto

A Quorum was established.

Staff Present: Bryan Davey, Executive Director; Kaylon Hall, Transportation Planner and Suzanne Smith, Executive Secretary

Also in attendance: Sandra Loving, President, Golden Rays Senior Citizens of Sierra County, Inc.; Joyce White, Vice President, Golden Rays Seniors Citizens of Sierra County, Inc.; Kathy Williams, Transportation Coordinator, Golden Rays Seniors Citizens of Sierra County, Inc.; Magdalene DeBerg, Executive Director, Incorporated Senior Citizens of Sierra County and one member from the public

2. Pledge of Allegiance: Led by Commissioner Dryden

3. Approval of Agenda:

Commission Action: Commissioner Markum moved to approve the agenda; seconded by Commissioner Rogers; motion carried by consensus.

4. Approval of Minutes:

Commission Action: Commissioner McIlravy moved to approve the minutes of July 17, 2024; seconded by Commissioner Markum; motion carried by consensus.

5. Announcements: Magdalene DeBerg announced that Incorporated Senior Citizens of Sierra County Transportation Coordinator, Gloria Shelton has decided to retire effective November 2024. An advertisement for the vacate position will be published in the next issue of the Sierra Booster. Mr. Davey expressed appreciation for the great job Ms. Shelton did and stated it was a pleasure to work with her acknowledging the huge loss it will be to the organization.

Commissioner Dryden announced that the Sierra Brooks evacuation due to the Bear Fire went smoothly.

Mr. Davey announced that \$189K version request for the 2020 Loyalton Fire was approved today. Mr. Davey explained that a version request is made when more money is needed to pay for all the damages than originally requested.

6. Public Comment Opportunity: No public comment was given.

7. Transit

Status of SB 125 – Formula-Based Transit and Intercity Rail Capital Program and Zero Emission Transit Capital Program.

Miss Hall reported that as of August 7, 2024 the SB 125 funds have been approved in an amount of \$578,077 for operating assistance, \$63,000 for reduced fare and \$260,000 for new bus procurement concluding that the SB 125 funding is a significant amount of money for the next couple of years. Miss Hall continued that she expects an update in the next couple of weeks as to when the SB 125 funds will be received. Mr. Davey added that the transfer information for the funds has been sent assuring the Transportation Commission that although the funds have not actually been received it is imminent the funds are coming. The previous concern of not receiving the SB 125 is no longer an issue.

Resolution amending the FY 2024-25 Transit Operation Budget.

Miss Hall reported that both transit operation budgets were set at \$75,000 each. With the SB 125 funds those budgets are being amended to increase the Golden Rays Senior Citizens of Sierra County, Inc, budget to \$107,225.10 and the Incorporated Senior Citizens of Sierra County budget to \$142,518.60. Mr. Davey explained that these amended budgets are the budgets that were previously approved by the Transportation Commission and then put on hold pending the confirmation of the SB 125 funding. These amended amounts are the awards to each of the transit providers. Mr. Davey further stated there is an additional 10% in the transit providers budget that needs to be collected from the Farebox revenue for the total budget.

Commissioner Markum raised a concern pertaining to Farebox amounts stating that what is being collected might not be enough to cover the cost of fuel. Commissioner Roen clarified that the Farebox only has to recoup 10% of the actual cost. Mr. Davey commented that both transit providers have successfully contributed the 10% Farebox requirements noting that the 10% Farebox does not have to come 100% from the actual fares that have been collected stating it is acceptable to make other contributions from other resources. Mr. Davey mentioned that with the SB 125 there are provisions to build a reduced fare program, however in previous discussions such a program didn't seem feasible. Mr. Davey further stated that the goal is to provide the best possible services to the community with the resources that are available. Mr. Davey commended both transit organizations for doing a phenomenal job. Commissioner Markum clarified that she is not complaining or saying the transit providers are not doing a good job. She is concerned about the financial side of things and wants to make sure sufficient fares are being charged and expressed her appreciation for the transit providers stating, "We are very lucky to have them". Commissioner Roen stated that the budget is the transit providers budget and it is up to them to decide what to do with the funding and clarified that the Transportation Commission is not here to tell the transit provider how to run their businesses.

Commissioner Dryden spoke about the misunderstanding of public perception that transit services in Sierra County are for senior citizens only suggesting that both transit providers consider rebranding or adding the term "Sierra County Public Transit" to communicate to the communities that the transit services are not just for seniors. Mr. Davey explained that in the early 1970's, the transit program began under the Transportation Development Act with a quarter percent sales tax. Mr. Davey continued explaining that suddenly there was money coming in for a transportation program and a responsibility to figure out how to provide transit services for Sierra County. Mr. Davey further explained there is a program called 5310, which is specialized transit services for senior and disabled

citizens only. This 5310 grant funding is what started the Sierra County transit program. Vans were purchased under this program with the stipulation of providing priority services for senior and disabled citizens. There is also a program called 5311 which is public transportation. The 5310 funding allowed for the purchase of the vans with specialized operations and the 5311 funding allowed for general transit operations. After many years of operating under the 5310 (specialized) and the 5311 (operations) grant programs Caltrans decided that the two programs could not be used together as one program. At which time the decision was made by the Transportation Commission to stick with the 5311 program. With that decision made, it is no longer possible to say that Sierra County transit services were specialized for senior and disabled citizens only. The 5311 program is public transportation available to serve the general public. Mr. Davey further explained that the two transit providers for Sierra County cannot handle the demand of a largely expanded program. However, with the services provided by both Golden Rays Senior Citizens of Sierra County, Inc. and Incorporated Senior Citizens of Sierra County transit services are being provided to meet the needs of the citizens of Sierra County. A short discussion ensued pertaining to the challenges each transit provider faces. Ms. DeBerg responded to Commissioner Dryden's suggestion to rebrand the name on the transit vehicles by considering changing the name to make it clear that the transit services being provided are for the general public. Commissioner Dryden stated that she now understands the labeling on the transit vehicles to identify and meet the need of senior citizens for transit services in Sierra County as well as the general public. Ms. Loving stated that the task of being a transit provider in Sierra County is a lot of work and very challenging from all aspects. Commissioner Roen expressed appreciation for all the effort that is put in by the transit providers stating it is a huge benefit to the citizens of Sierra County. Ms. Loving further stated that the transit services being provided by Golden Ray Senior Citizens of Sierra County, Inc. are for everyone of all ages.

Commission Action: Commissioner Dryden moved to adopt Resolution 2024-15 amending the FY 2024-25 Transit Operation Budget; seconded by Commissioner Heuer; motion carried unanimously by roll call vote.

Discussion and report on status of Transit Fund and Transit Services within Sierra County.

A fund estimate spreadsheet was distributed showing the ongoing tabulations of the Local Transportation Fund (LTF), State Transit Assistance (STA) and State of Good Repair (SGR). Miss Hall reported that so far this year the LTF (1/4 % Local Sales and Use Tax) which is used for operations and administrative expenses is \$9,410.44, with a year to date balance of \$15,265.60, the STG balance is \$5,527.00 and the STA balance is \$38,711.00. Miss Hall continued to report that she recently submitted a request for reimbursement of \$27,731.38 for the remaining Covid 2 funding which leaves a balance of \$50K from the America Rescue Plan Act (ARPA). Miss Hall continued to report that the SB 125 funding of \$578,077.00 has been approved and is reflected in the fund estimate spreadsheet.

Resolution approving the surplus of one (1) transit vehicle for transfer, sale or disposal.

Miss Hall explained that the resolution in the agenda packet has a typographical error listing the wrong vehicle information noting that a corrected resolution is before the Commissioners for approval. A short discussion ensued as to whether the vehicle should be donated or disposed.

Direction was given to staff to determine whether there is a local agency to donate to and to bring the findings back to the Transportation Commission at the next meeting.

Commission Action: Commissioner Dryden moved to adopt Resolution 2024-16 approving the surplus of one (1) transit vehicle for transfer, sale or disposal; seconded by Commissioner Markum; motion carried unanimously by roll call vote.

8. Overall Work Program

Report on status of the Overall Work Program budget for the current fiscal year.

Miss Hall reported that she is working with Green DOT Transportation Solutions updating the 2025 Sierra County Regional Transportation Plan (RTP) stating there will be a second community outreach event at the Loyaltan Senior Center lunch, Tuesday October 22, 2024 at 12 p.m. noting that the first community outreach event in Downieville went very well due to the number of people who provided feedback and filled out the 2025 RTP surveys.

9. Audits

Financial Statements, Independent Auditors' Reports and Supplementary Information for FY 2022-23 for Incorporated Senior Citizens of Sierra County prepared by The PUN Group, LLP in accordance with Government Auditing Standards. No action needs to be taken.

10. Planning, Programming and Monitoring

Resolution approving agreement for STIP Planning, Programming & Monitoring Program Fund Transfer. Project Number: PPM25-6150(041); Agreement Number: PPM25-6150(041). Miss Hall explained that the STIP, Planning, Programming & Monitoring Program Fund Transfer agreement is in the amount of \$28,000.00. Mr. Davey explained that this PPM agreement is the annual allocation for STIP funding to assist in the planning of projects that is used for administrative purposes along with engineering, planning, programming and monitoring.

Commission Action: Commissioner McIlravy moved to adopt Resolution 2024-17 Resolution approving agreement for STIP Planning, Programming & Monitoring Program Fund Transfer. Project Number: PPM25-6150(041); Agreement Number: PPM25-6150(041); seconded by Commissioner Heuer; motion carried unanimously by roll call vote.

11. Transportation Planning – Master Fund Transfer Agreement

Resolution approving the 2025 Master Fund Transfer Agreement and authorizing the Executive Director and Sierra County Counsel to execute said agreement.

Miss Hall explained that the Master Fund Transfer Agreement (MFTA) confirms the mutual fiscal responsibilities between the Transportation Commission and Caltrans stating this is a ten (10) year agreement noting that the last MFTA was executed in 2014. Mr. Davey added that the MFTA is an overall arching agreement that allows the Transportation Commission to receive funds from the FHWA and Caltrans. The MFTA must be in place to execute individual project agreement. Mr. Davey also explained that there is a separate MFTA for the County of Sierra that is completely separate from the Transportation Commission MFTA and also on a different ten (10) year time frame.

Commission Action: Commissioner Dryden moved to adopt Resolution 2024-18 approving the 2025 Master Fund Transfer Agreement and authorizing the Executive Director and Sierra County Counsel to execute said agreement; seconded by Commissioner Heuer; motion carried unanimously by roll call vote.

12. Correspondence

California Department of Transportation (Caltrans) District 3 letter respectfully requesting the SCTC's attendance at the annual information sharing and coordination forum on Tuesday May 13, 2025 from 10:00 a.m. to 11:30 a.m. in person at the Board of Supervisors Chambers, 100 Courthouse Square, Downieville, CA 95936.

Miss Hall stated that Caltrans is asking that the meeting be a virtual meeting. Miss Hall explained that the meeting is to discuss current and proposed projects, planning and maintenance efforts and opportunities to partner and develop projects mutually beneficial to our agencies and the traveling public. Mr. Davey reminded the Transportation Commission that usually there is one participant from the City of Loyalton and one participant from Sierra County. The two participants will be Commissioner McIlravy and Commissioner Roen and an alternate participant will be Commissioner Heuer. Mr. Davey stated that everyone is welcomed to attend if there is a desire as there is no action being taken. Commissioner Heuer expressed that the meeting is very interesting to attend.

13. CALTRANS Report

[North Region Projects Viewer \(arcgis.com\)](http://arcgis.com)

Mr. Davey explained that Caltrans provided a link to a GIS site where anyone can login and view Caltrans projects. A discussion ensued regarding the painting of the City of Loyalton crosswalks. Commissioner McIlravy confirmed that the crosswalks have been painted. Commissioner McIlravy asked to clarify who is responsible for the crosswalks at the corner of Fourth and Church Streets to give access to student going to the school. Commissioner Roen and Mr. Davey confirmed that it is the responsibility of the City of Loyalton. Mr. Davey explained that the City of Loyalton owns the roads noting that the County has provided the City with road maintenance and can continue however, the City would have to pay for the services provided noting that the County cannot expend Sierra County Road funds on a City of Loyalton project. Mr. Davey also stated that the County has given the City a proposal to paint crosswalks. Commissioner McIlravy will follow up with the proposal from the County.

14. Project Updates

Smithneck Road Rehabilitation project Mr. Davey reported that the historical and archeological studies are more in-depth than previously anticipated as there were resources found that will require additional work with NEPA. Mr. Davey stated that the findings should not extend the timeframe of the project. It is extra work and extra cost however; the work is within the Scope of Work of the project as well as the budget. Mr. Davey continued that the project is currently moving into the PS&E (Plans, Specification & Estimate) phase which is the final design stage. All the documentation has been submitted to get this project programmed by December with an anticipation of going into the construction phase by 2026-27. Commissioner Dryden expressed the community concerns of the current condition of the road stating that the road is in bad shape requesting that temporary repairs be made. Mr. Davey will continue to work with Commissioner Dryden regarding temporary repairs. Ms. Loving asked how the recent Bear Fire effected the roads. Mr. Davey explained that the fire jumped Smithneck Road however, there is no significant damage from the most recent fire.

Salmon Lake Road Bridge Replacement over Church Creek Mr. Davey reported the project received the final voucher today bringing the project 100% complete and closed out.

Packer Lake Road Bridge Replacement over Salmon Creek Mr. Davey reported the project is working on the final punch list and a Notice of Completion to begin close out of the project.

Nevada Street Bridge Rehabilitation is in the phase of Professional Engineering Services and moving forward.

Plumbago Road over Kanaka Creek Bridge Replacement Mr. Davey reported the PS&E phase is complete and it is anticipated that the project will be going out for construction bid very soon.

15. Other Transportation Issues

There are no other transportation issues.

16. Schedule Next Meeting

The next meeting is scheduled for November 20, 2024 at the Sierraville School.

17. Adjourn

Chair Roen adjourned the meeting at 11:07 a.m.

**, Chair
Sierra County Transportation Commission**

ATTEST:

Suzanne Smith, Executive Secretary

Draft

Sierra County Transportation Commission

Meeting: January 15, 2025

Agenda Item 9 – Transit

- A. Discussion and report on status of Transit Fund and Transit Services including the mid-year fund estimate and authorization to advise LTF claimants of anticipated area apportionments within Sierra.

Background: Estimate of Fund by County Auditor 21 CA ADC § 6620 - Prior to February 1 of each year, each county auditor shall furnish to the transportation-planning agency an estimate of moneys to be available for apportionment and allocation during the ensuing fiscal year. The estimate shall include those moneys anticipated to be deposited in the fund during the ensuing fiscal year and the unrestricted balance anticipated to be available in the fund at the end of the current fiscal year. The unrestricted balance is the balance that is neither allocated, reserved, nor retained in the fund as an unallocated apportionment pursuant to Section 6655.1. The county auditor shall make his estimate from such data as he may have including those, which may be furnished by the State Board of Equalization. The county auditor shall furnish a revised or updated estimate of funds available whenever requested to do so by the transportation-planning agency.

Recommended Motion: Authorize staff to advise LTF claimants (Transit Providers) of anticipated area apportionments with Sierra County for the next fiscal year.

Sierra County Transportation Commission
Meeting: January 15, 2025
Agenda Item 10 – Master Fund Transfer Agreement

A. Report on status of the Caltrans 2025-2034 Master Fund Transfer Agreement.

No action required.

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION
DIVISION OF TRANSPORTATION PLANNING
MASTER FUND TRANSFER AGREEMENT

Recipient: **Sierra County Transportation Commission**
a Regional Transportation Planning Agency (RTPA)

Effective Date of this Agreement: January 1, 2025

Termination Date of this Agreement: December 31, 2034

FUND SOURCES COVERED BY THIS AGREEMENT MAY INCLUDE ALL OR SOME OF THE FOLLOWING FUND SOURCES AS IDENTIFIED IN EACH ANNUAL OVERALL WORK PROGRAM AGREEMENT

- ◆ State Rural Planning Assistance (RPA)
 - ◆ State Highway Account (SHA)
 - ◆ Road Maintenance and Rehabilitation Account (RMRA)
 - ◆ Federal Highway Administration (FHWA) State Planning and Research (SPR) - Partnership Planning
 - ◆ Federal Transit Administration (FTA)- State Planning and Research - Section 5304
 - ◆ Any other Federal or State funds administered by and through the California Department of Transportation, Office of Regional and Community Planning
-

This Master Fund Transfer Agreement (MFTA), effective as of the date set forth above, is by and between the signatory public entity identified above, hereinafter referred to as RTPA, established under Government Code Section 29532.1 or 29535 and Title 2 Code of Federal Regulations Part 200 (2 CFR Part 200) and the State of California, acting by and through its Department of Transportation, hereinafter referred to as STATE. This MFTA supersedes all previous Master Fund Transfer Agreements issued to RTPA by STATE for all these types of funds.

RECITALS

- A. These funds may include, without limitation, State RPA, the discretionary grant components of the Federal Consolidated Planning Grant, and any other Federal or State funds administered by and through the Department of Transportation, Office of

Regional and Community Planning.

Consolidated Planning Grants consist of four federal funding types and sources: (i) FHWA Metropolitan Planning (PL); (ii) FTA Metropolitan Planning (Section 5303), both of which are annually allocated to MPOs; (iii) FHWA State Planning and Research-Partnership Planning (SPR); and (iv) FTA State Planning and Research (Section 5304), the last two of which are discretionary grants awarded through a grant application solicitation process.

The State funds administered by the Office of Regional and Community Planning include but are not limited to: (i) State RPA, (ii) State Highway Account (SHA); and (iii) Road Maintenance and Rehabilitation Account (RMRA) funds.

- B. Upon appropriation of funds and pursuant to Public Utilities Code (PUC) sections 99311 and 99311.1, STATE is required to pass-through Federal and State funds made available for transportation planning purposes to entities qualified to act as recipients of these funds in accordance with the intent of law and policy.
- C. STATE is also required to encumber Federal and State funds made available for planning purposes to entities qualified to act as recipients of these Federal and State funds in accordance with the intent of law and policy.
- D. STATE agrees to notify RTPA annually in writing of the anticipated level of State and Federal Planning funds that may be available to RTPA for each subsequent year's approved Overall Work Program, hereinafter referred to as OWP.
- E. STATE has prepared this MFTA, which hereby, together with the annual OWP and annual Overall Work Program Agreement, hereinafter referred to as the annual OWPA, found in APPENDIX A, set forth the entire terms and conditions under which these funds are to be expended by RTPA for the fiscal year period of that annual OWP and annual OWPA.
- F. The provisions set forth in this MFTA shall only apply to funds administered in whole or in part through this agreement. No provisions of the MFTA shall extend to or govern the use of funds that are not allocated or transferred under this agreement.

ARTICLE 1-PROGRAM ADMINISTRATION

Section 1. Overall Work Program and Overall Work Program Agreement

- A. RTPA agrees to develop and submit an annual draft OWP, in compliance with 23 CFR 420, 23 CFR 450, and FTA Circular 8100.1D, for approval by STATE. This submittal, due no later than each March 1, shall describe RTPA's next fiscal year transportation planning program (fiscal year refers to the State fiscal year of July 1 to June 30).
- B. Each annual OWP and OWPA will expressly adopt and incorporate the terms and

conditions of this MFTA by reference.

- C. RTPA shall be responsible for the complete performance of the work contained in each OWP. All work shall be accomplished in accordance with applicable provisions of State and Federal law.
- D. RTPA will annually include a signed "Transportation Planning Process Self-Certification" form, and a signed "California Department of Transportation Debarment and Suspension" in each annual OWP as provided in APPENDIX E. If RTPA is awarded FHWA or FTA planning funds, RTPA will also provide a signed FTA "Certifications and Assurances for FTA Assistance" form (refer to Article IV, Section 1), and a signed "Disclosure of Lobbying Activities" form, provided in APPENDIX E.
- E. The annual OWPA is the approved OWP encumbrance document. Disbursement of funds by STATE will occur only after the execution of this MFTA; approval of the annual OWP by STATE; and execution of the annual OWPA. Funds will not be encumbered or reimbursed by STATE to RTPA until the annual OWPA has been executed and the State Budget for that fiscal year has been passed.
- F. No funds of any nature are allocated or encumbered in this MFTA unless included in an adopted and approved OWP by means of an approved and fully executed annual OWPA or OWPA amendment. Costs incurred prior to OWP approval or conditional approval are incurred at RTPA's risk and will not be reimbursed until State approval.
- G. RTPA shall request and obtain from the STATE the final annual allocation amount for RPA funds. RTPA is encouraged to program the full annual allocation amount by means of an approved and fully executed OWP/A amendment, no later than May 1 of each fiscal year. Funds not programmed by RTPA for that fiscal year may lose Obligation Authority (OA) and be subject to State rescission. RTPA will not be able to use the unprogrammed OA prior to submitting a justification to STATE and obtaining approval from STATE.
- H. RTPA agrees to satisfactorily complete all work element tasks, projects, and products as described in each approved annual OWP financed with State or Federal funds and encumbered by STATE via the annual OWPA.
- I. RTPA will identify in sufficient detail to indicate who (e.g., State, RTPA, public transit operator, local government, or consultant) who will complete the activities and products in the OWP work elements, including all work that is to be completed through a third-party contract and funded, in whole or in part, under the terms and conditions of this Agreement.
- J. STATE agrees to pass-through available funds and to reimburse allowable costs incurred in executing the tasks, projects, and products specified in the annually approved OWP funded from State and Federal sources and will be encumbered by STATE.

- K. Only work performed during the term of, and consistent with, the work elements in the OWP may be reimbursed. Reimbursements are based upon the fiscal year, July 1 to June 30. All work performed after the end of each fiscal year (June 30) is subject to the approved OWP and annual OWPA for that corresponding fiscal year and reimbursed from the corresponding fiscal year budgeted funds.
- L. RTPA may incur costs against its approved annual OWP and may submit Requests for Reimbursement with the understanding that STATE is unable to approve any payments for reimbursement until such time as funds are included in that fiscal year's annual State Budget which is passed by the Legislature and signed by the Governor.
- M. RTPA shall use non-federal funds to finance the local share of eligible costs to ensure compliance with all applicable matching requirements for federal funds described in this MFTA and encumbered against the annual OWPA. Credit for local match will be allowed only for work performed during the approved term of each annual OWPA. Third-party "in-kind" contributions are allowed as local match, in accordance with the provisions of 23 CFR 420.119 and 2 CFR 200.306.
- N. RTPA further agrees to ensure that amendments to a previously approved OWP and annual OWPA are adopted by the RTPA Board of Directors and subsequently approved by STATE, prior to initiating any work identified in those amendments; however RTPA is not required to pause work that was previously authorized. Changes requiring amendments generally include adding, deleting, or revising a work element; adding funds to or deleting funds from a work element; incorporating carryover funds; or altering the scope of work. Administrative amendments are not required to be adopted by the RTPA Board of Directors. If a work element or project cannot be completed as originally approved, RTPA will report this in its Quarterly Progress and Expenditure Report and must amend the OWP/annual OWPA accordingly. Amendments to the OWP and annual OWPA must be submitted to STATE and be fully executed no later than May 1 each year. Through administrative amendment, RTPA will notify STATE via mail or electronic mail of administrative OWP changes that do not affect overall funding, scope of work, or project schedule.
- O. RTPA acknowledges and agrees that RTPA is the sole controller and manager of the work proposed in the OWP and is solely responsible for complying with the funding and use restrictions established by State and Federal law and this MFTA.
- P. RTPA shall be free to copyright the material developed under work items identified in the OWP provided that STATE and FHWA/FTA, as applicable, reserve a royalty-free, nonexclusive and irrevocable license to reproduce, publish or otherwise use, and authorize others to use, that work for government purposes.

Section 2. Quarterly Progress and Expenditure Reports

- A. RTPA agrees to submit to STATE, no later than thirty (30) calendar days after the close of each of the first three quarters, Quarterly Progress and Expenditure Reports that include all work elements for transportation planning tasks, projects, and products funded wholly or in part by any of the fund sources listed in the "Recitals" section of this MFTA. RTPA agrees to submit to STATE the Quarterly Progress and Expenditure Report for each fourth quarter no later than sixty (60) calendar days after the close of the quarter. STATE may withhold payment of the final Request for Reimbursement submitted pending the submission of the fourth quarter Quarterly Progress and Expenditure Report.

In accordance with the latest adopted Regional Planning Handbook, Quarterly Progress and Expenditure Reports submitted to STATE will identify all projects by work element number and title and shall contain, at a minimum the following:

- A brief narrative describing work progress, progress in adhering to schedules, and schedule changes;
 - A list of tasks and products completed during the quarter;
 - Percent comparison of actual performance with work element-level goals and deliverables;
 - Status of expenditures by work element, funding source, and type, in a format compatible with the work program, including a comparison of budgeted (approved) amounts and actual costs incurred;
 - Other pertinent supporting information, such as major products, challenges, etc.
- B. STATE reserves the right to deem incomplete any Quarterly Progress and Expenditure Report that does not sufficiently document the above-required information and may withhold payment of Requests for Reimbursement submitted pending the submission of required documentation.

ARTICLE II - ALLOWABLE COSTS AND REIMBURSEMENT

Section 1. Requests for Reimbursement

- A. Requests for Reimbursement must conform to either subpart 1 or subpart 2 hereinbelow for the entire State fiscal year:
1. RTPA shall prepare and electronically submit to STATE, not more frequently than once a month, but at least quarterly, one signed Request for Reimbursement of actual allowable costs incurred and paid (expended) by RTPA consistent with work elements described in the OWP (conforming to the format provided in APPENDIX B) and including the information required in part B of this section. The amount billed per each work element is not to exceed the total amount

authorized for that work element in the OWP. Each expenditure by work element must meet the minimum required or contracted local match, if applicable, on every Request for Reimbursement. Reimbursements under this MFTA will be allowed if based upon actual costs expended and supported by RTPA's accounting system. RTPA must not only have incurred the allowable project cost on or after the effective date of the annual OWPA and on or before its termination date but must also have paid those expenses.

2. RTPA shall prepare and electronically submit to STATE, not more frequently than once a month, but at least quarterly, one signed Request for Reimbursement of actual allowable costs incurred by RTPA. This submission must be consistent with work elements described in the OWP (conforming to the format provided in APPENDIX B) and include the information required in part B of this section. The amount billed per each work element is not to exceed the total amount authorized for that work element in the OWP. Each expenditure by work element must meet the minimum required or contracted local match, if applicable, on every Request for Reimbursement. Reimbursements under this MFTA will be allowed if based upon actual costs incurred and supported by the RTPA accounting system. The RTPA accounting system must adhere to Generally Accepted Accounting Principles. This adherence enables the determination of allowable incurred costs by accruing due to the costs billed to the RTPA and recognized by the RTPA as valid, undisputed, due, and payable.
3. By submitting accrued but unpaid costs for reimbursement, RTPA agrees that within ten (10) working days of receipt of STATE's reimbursement, the full amount of all cost items submitted as reimbursable accrued costs shall be paid to each billing entity. Any reimbursed accrued cost not paid within this ten (10) working day grace period shall accrue interest payable to STATE at the then present interest rate established by the State Treasurer's Pooled Money Investment Account. Interest incurred must be timely remitted to STATE. Reimbursed incurred costs not paid to the billing entities by RTPA within forty-five (45) days of RTPA's receipt of STATE's reimbursement will thereafter be deemed unallowable. All unallowable costs must be immediately remitted to STATE. RTPA agrees to submit a revised Disadvantage Business Enterprises Utilization Report (ADM 3069) as soon as reimbursement occurs.

If RTPA is found, through audit or other means, not to have paid a billing entity its invoiced sums then owed within the ten (10) working day grace period, RTPA must immediately revert to the reimbursement process described in subpart 1 above.

- B. In order to receive reimbursements, RTPA agrees to furnish with each billing, at a minimum, the information provided for in APPENDIX B3, a detailed financial management system report from the RTPA accounting system which denotes those

reimbursable costs, as well as those used for local match, were either expended or incurred, as applicable.

- C. STATE agrees to make reimbursements to RTPA, in conformance with State and Federal regulations, as promptly as STATE fiscal procedures will permit upon the receipt of a signed and electronically submitted Request for Reimbursement (conforming to the format provided in APPENDIX B) that includes all required information, as applicable, (conforming to the format in section B) of actual allowable costs incurred for the period of time covered by that Request for Reimbursement. Incomplete or inaccurate requests for reimbursement shall be returned to RTPA unapproved for correction as soon as errors are discovered.
- D. No State and/or Federal funds administered under this MFTA will be dispersed on the advance basis defined in 2 CFR 200.305.

Section 2. Travel and Per Diem Reimbursement

- A. Payments to RTPA for travel and subsistence (per diem) expenses of RTPA staff and its contractors and subcontractors claimed for reimbursement using funds administered through this Agreement or as local match credit shall not exceed rates authorized to be paid non-state employees under current State Department of Human Resources (CalHR) rules unless written verification is supplied that government hotel rates are not commercially available to RTPA, or its contractors, its subcontractors, and/or its subrecipients, at the time and location required as specified in the California Department of Transportation's Travel Guide Exception Process. The requirements of this section shall only apply to direct project costs and do not extend to indirect costs allocated through a federally approved Indirect Cost Rate Proposal.

Section 3. Final Request for Reimbursement and OWP Closeout Documentation

- A. RTPA shall electronically submit an OWP/annual OWPA closeout documentation package and OWP final products to STATE no later than August 31st of each fiscal year. The closeout package shall conform to the format provided in APPENDIX C.
- B. The closeout package must be attached to a transmittal letter, typed on RTPA letterhead. Failure to submit these documents by August 31st of each fiscal year may result in STATE withholding future apportionments and/or allocations to RTPA. STATE election not to withhold future apportionments and/or allocations immediately after the end of one fiscal year shall not limit STATE ability to initiate subsequent withholdings.
- C. Upon receipt of the required closeout documentation and OWP final products, STATE will issue a reconciliation letter to RTPA stating the amount of funds available to be carried over to the subsequent year's OWP. RTPA may carry over an amount no greater than 25% of the prior year's RPA allocation. RTPA may amend some or all of these funds

into the OWPA only upon signature of the reconciliation letter by the RTPA executive director or his or her appointee, and submittal of the signed letter to STATE. Any funds that are identified in the reconciliation letter, but not programmed by May 1 each year in which the letter is issued, will be forfeited.

Section 4. Funding Contingencies

- A. All obligations of STATE under the terms of the MFTA and each annual OWPA are subject to the availability of Federal and State funds, appropriation of resources by the Legislature, and the annual passage of the State Budget. The authorization and obligation of these funds by outside entities may be terminated, limited or otherwise adversely affected by factors which may include, but are not limited to, changes in State or Federal law regarding the encumbrance and reimbursement of the funds provided by each annual OWPA and this MFTA.

ARTICLE III - AUDITS AND REPORTS

Section 1. Cost Principles

- A. RTPA agrees to comply with Title 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200), as applicable.
- B. RTPA agrees, and will require that its contractors, subcontractors, and subrecipients be obligated to agree, that (a) the Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual project cost items (subrecipients shall refer to, 2 CFR Part 200); and (b) all parties shall comply with Federal administrative procedures in accordance with 2 CFR Part 200. Every sub-recipient receiving project funds as a contractor, subcontractor, or sub-grantee under this MFTA shall comply with Federal administrative procedures in accordance with 2 CFR Part 200.
- C. RTPA agrees and shall require that all of its agreements with contractors, subcontractors, and subrecipients funded in whole or in part with funds administered through this MFTA contain provisions requiring adherence to this section in its entirety, as applicable.

Section 2. Indirect Cost Agreement and Cost Allocation Plan (ICAP)

- A. Prior to RTPA seeking reimbursement of indirect costs, RTPA must prepare and submit annually to STATE for review and acceptance an indirect cost rate proposal and a central service cost allocation plan (if any) in accordance with 2 CFR, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or applicable cost principles and Local Program Procedures Manual (Chapter 5).

- B. Prior to RTPA seeking reimbursement of subrecipient indirect costs, and when subrecipient cognizant federal agency, as defined in 2 CFR part 200, is USDOT and/or STATE, RTPA agrees and will require subrecipient to comply with section 2A.
- C. Prior to RTPA seeking reimbursement of subrecipient indirect costs, and when subrecipient ICAP is approved by a cognizant federal agency other than USDOT, RTPA agrees and will require subrecipient to submit to STATE a copy of the cognizant agency approval, the approved proposal, plan, subsidiary worksheets, and other relevant data on an annual basis as evidence of the approval.
- D. If a submitted ICAP does not meet the requirements of 2 CFR Part 200, and is determined to be insufficient, STATE will advise RTPA of additional documentation or changes needed to meet Federal and State requirements. RTPA agrees to provide requested documentation or required changes, and if RTPA is non-compliant the submissions may be returned to RTPA if requested documentation is not provided or required changes are not made.
- E. Material audit adjustments will require reimbursement to STATE or adjustment to subsequent years ICAPs if proposals are later found to have included costs that are unallowable as specified by law or regulation, or the terms and conditions of this MFTA.
- F. RTPA agrees and shall require that all its agreements with subrecipients funded in whole or in part with funds administered through this MFTA contain provisions requiring adherence to this section in its entirety, as applicable.

Section 3. Record Retention/Audits

- A. RTPA, its contractors, subcontractors and sub-recipients, agree to comply with Title 2, Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. RTPA shall maintain, and shall require its subrecipients, contractors and its subcontractors to maintain all source documents, books, records and supporting documents connected with their performance of OWP work initiated under this MFTA and each applicable annual OWPA for a minimum of five (5) years from the date of final payment to RTPA or, if an audit is initiated within that timeframe, until audit resolution is achieved for each annual OWPA, whichever is later, and shall make all such supporting information available for inspection, copying, and audit by representatives of STATE, the California State Auditor, or the Federal Government upon request. Copies will be made and furnished by RTPA upon request at no cost to STATE or its agents. Scanned original documents in electronic form are suitable to meet this requirement.
- B. RTPA shall establish and maintain, and shall require that its subrecipients, contractors and subcontractors shall establish and maintain, an accounting system conforming to

Generally Accepted Accounting Principles (GAAP) to support Requests for Reimbursement which segregate and accumulate the costs of work elements by line item (i.e. direct labor, other direct costs, subrecipients/subcontractor, etc.) and enable the determination of expenditures at interim points of completion, and provide support for reimbursement payment vouchers or invoices.

- C. For the purpose of determining compliance with Government Code 8546.7, in connection with the performance of RTPA contracts and/or agreements with third parties, RTPA, RTPA sub-recipients, contractors, and subcontractors which are funded in whole or in part with funds administered through this MFTA, shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts and/or agreements, including, but not limited to, the costs of administering those various contracts and/or agreements. All the above referenced parties shall make such contracts and/or agreements available at their respective offices at all reasonable times during the entire period of each annual OWPA and for five (5) years from the date of final payment to RTPA or, if an audit is initiated within that timeframe, until audit resolution is achieved for each annual OWPA, whichever is later. STATE, the California State Auditor, or any duly authorized representative of STATE or the United States Department of Transportation, shall each have access to any books, records, and documents that are pertinent to the fulfillment of the contracts/ and/or agreements for audits, examinations, excerpts, and transactions, and RTPA shall furnish copies thereof if requested.
- D. Where applicable, RTPA agrees to comply with audit requirements for third party contractors, subcontractor and subrecipients in accordance with STATE Local Assistance Procedure Manual, Chapter 10 or any successor thereto.
- E. RTPA agrees to include all costs associated with this MFTA, OWP and annual OWPA, and any amendments thereto; to be examined in the annual audit and in the schedule of activities to be examined under RTPA single audit prepared in compliance with 2 CFR Part 200, subpart F. RTPA is responsible for assuring that the Single Auditor has reviewed the requirements of this MFTA, the OWP and the annual OWPA. Copies of said audits shall be submitted to STATE.
- F. When conducting an audit of the costs and match credits claimed under the provisions of each annual OWPA and this MFTA, STATE will rely to the maximum extent possible on any prior audit of RTPA pursuant to the provisions of State and Federal law. In the absence of such an audit, work of other auditors will be relied upon to the extent that work is acceptable to STATE when planning and conducting additional audits.
- G. RTPA agrees to furnish documentation to STATE supporting this requirement that all its agreements with contractors, subcontractors, and subrecipients funded in whole or in part with funds administered through this MFTA do contain provisions requiring adherence to this section in its entirety, as applicable.

H. Neither the pendency of a dispute nor its consideration by STATE will excuse RTPA from full and timely performance in accordance with the terms of this MFTA, the OWP, and the annual OWPA.

ARTICLE IV - MISCELLANEOUS PROVISIONS

Section 1. Federal Certifications and Assurances

- A. If RTPA receives RPA funds or RPA and CPG funds, RTPA shall comply with the "Transportation Planning Process Self-Certification" requirements in accordance with 23 CFR 450.334 and the Infrastructure Investment and Jobs Act (IIJA) Public Law 117-58) and the successors thereto. This certification is provided annually by FHWA and FTA. It may include, but is not limited to:
- I. 23 U.S.C. 134, 49 U.S.C. 5303, and subpart C of 23 part 450;
 - II. In nonattainment and maintenance areas, sections 174 and 176 (c) and (d) of the Clean Air Act, as amended (42 U.S.C. 7504, 7506 (c) and (d)) and 40 CFR part 93;
 - III. Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000d-1 and 49 CFR Part 21);
 - IV. 49 U.S.C. 5332, prohibiting discrimination on the basis of race, color, creed, national origin, sex, or age in employment or business opportunity;
 - V. Section 1101 (b) of the FAST Act (Pub. L. 114-94) and 49 CFR part 26 regarding the involvement of disadvantaged business enterprises in USDOT funded projects;
 - VI. 23 CFR Part 230, regarding the implementation of an equal employment opportunity program on Federal and Federal-aid highway construction contracts;
 - VII. The provisions of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.) and 49 CFR parts 27, 37, and 38;
 - VIII. The Older Americans Act, as amended (42 U.S.C. 6101, prohibiting discrimination on the basis of age in programs or activities receiving Federal financial assistance;
 - IX. Section 324 of title 23 U.S.C. regarding the prohibition of discrimination

based on gender; and

X. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and 49 CFR part 27 regarding discrimination against individuals with disabilities.

B. If awarded FTA planning funds, RTPA shall comply with the annual FTA "Certifications and Assurances for FTA Assistance," including "Certifications and Assurances Required of Each Applicant" and the "Lobbying Certification" in compliance with 49 U.S.C. Chapter 53; published annually in the *Federal Register*, and found online at <https://www.transit.dot.gov>

The Federal Certification may include, but is not limited to the following areas under "Assurances Required of Each Applicant:"

1. Standard Assurances
2. Standard Assurances: Additional Assurance for Construction Projects
3. Procurement
4. Suspension and Debarment
5. Coronavirus Response and Relief Supplemental Appropriations Act, 2021, and CARES Act Funding
6. American Rescue Plan Act Funding

C. RTPA shall comply with the "California Department of Transportation Debarment and Suspension Certification" as required by U.S. DOT regulations on governmentwide Debarment and Suspension (non-procurement), 49 CFR 29.100.

D. Copies of these annual Certifications and Assurances shall be included by RTPA in each final OWP.

E. RTPA shall comply, and shall require its contractors, subcontractors, and subrecipients receiving funds or entering into agreements funded in whole or in part with funds administered through this MFTA to comply, with these Certifications.

F. RTPA agrees to furnish documentation to STATE to support this requirement that all its agreements with contractors, subrecipients and subcontractors funded in whole or in part with funds administered through this MFTA, do contain provisions requiring adherence to this section in its entirety, as applicable.

Section 2. Disadvantaged Business Enterprise (DBE) Requirements

- A. As mandated by 49 CFR Part 26, RTPA shall require that its contractors, subcontractors, and subrecipients do not discriminate on the basis of race, color, national origin, or sex in the award, administration, and performance of any FHWA/FTA fund-assisted contract or in the administration of RTPA DBE program.
- B. RTPA DBE program, as required by 49 CFR Part 26 and as approved by STATE, is incorporated by reference into this MFTA. Implementation of this program is a legal obligation and any failure by RTPA to adhere to its terms shall be treated as a violation of this MFTA. Upon notification to the recipient of its failure to carry out its approved program, the US DOT may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. 3801 et seq. and 49 CFR Part 26.13(a).
- C. As required by 49 CFR part 26, the contract language in APPENDIX D relating to DBE requirements must be incorporated into all contracts funded in whole or in part with federal funds authorized in this Agreement.

Section 3. Non-Discrimination Clause

- A. In the performance of work undertaken pursuant to this MFTA, the RTPA and its subcontractors shall not deny the contract's benefits to any person on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, nor shall the discriminate unlawfully against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, reproductive health decision making, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. . RTPA shall insure that the evaluation and treatment of employees and applicants for employment are free of such discrimination.
- B. RTPA shall comply with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.), the regulations promulgated thereunder (California Code of Regulations, Title 2, Section 11000 et seq.), the provisions of Article 9.5 Chapter 1, Part 1, Division 3, Title 2 of the Government Code (Government Code, Section 11135-11139.8), and the regulations or standards adopted by the awarding state agency to implement such article. The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this MFTA by reference and made a part hereof as if set forth in full.

- C. RTPA shall permit access by representatives of the Civil Rights Department and STATE upon reasonable notice at any time during the normal business hours, but in no case less than 24 hours' notice, to such of its books, records, accounts, and all other sources of information and its facilities as said Department or STATE shall require to ascertain compliance with this clause.
- D. RTPA and RTPA's contractors, subcontractors, and/or subrecipients shall give written notice of their obligations under this clause to labor organizations with which they have collective bargaining or other labor agreements.
- E. RTPA shall include the non-discrimination and compliance provisions hereof in all agreements with its sub-recipients, contractors, and subcontractors, and shall include a requirement in all agreements with all of same that each of them in turn include a nondiscrimination and compliance provisions of this clause in all contracts and subcontracts the enter into to perform work under this MFTA.
- F. RTPA shall comply with the nondiscrimination program requirements of Title VI of the Civil Rights Act of 1964. Accordingly, 49 CFR Part 21, and 23 CFR Part 200 are made applicable to this MFTA by this reference. Wherever the term "Contractor" appears therein, it shall mean RTPA.

Section 4. Federal Lobbying Activities Certification

- A. RTPA certifies, to the best of its knowledge and belief, that no State or Federal funds have been paid or will be paid, by or on behalf of RTPA, to any person for influencing or attempting to influence an officer or employee of any State or Federal agency, a Member of the State Legislature or United States Congress, an officer or employee of the Legislature or Congress, or any employee of a Member of the Legislature or Congress in connection with the awarding of any State or Federal contract, the making of any State or Federal grant, the making of any State or Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any State or Federal contract, grant, loan, or cooperative agreement.
- B. If any funds other than State or Federal funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a State or Federal contract, grant, loan, or cooperative agreement, RTPA shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities" in accordance with those form instructions.
- C. This certification is a material representation of fact upon which reliance was placed when this MFTA and each annual OWPA was entered into. Submission of this certification

is a prerequisite for making or entering into this transaction imposed by section 1352, Title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

- D. RTPA also agrees by signing this MFTA that RTPA shall require that the language of this certification be included in all contracts and subcontracts funded wholly or in part by any fund sources listed on Page 1 of this MFTA and which exceed \$100,000 and that all such subrecipients shall certify and disclose accordingly.

ARTICLE V - GENERAL PROVISIONS

Section 1. Contract Award

- A. RTPA, contractor, subcontractor and subrecipient contracts containing Federal and State planning funds are required to be bid and awarded in accordance with 2 CFR Part 200, and consistent with Local Assistance Procedure Manual, Chapter 10, or successors thereto as applicable. The requirements of this section apply to direct project costs and shall not apply to contracts included in RTPA's federally approved Indirect Cost Rate Proposals, if applicable.

Section 2. Contract Amendment

- A. No amendments to the terms of this MFTA, any OWP or any annual OWPA shall be valid unless made in writing and signed by the individuals legally authorized to contractually bind the parties hereto. Each party agrees that it has had or will have the opportunity to seek review by and approval from its legal counsel of the original documents and any proposed alteration or variation. No oral understanding or agreement not incorporated herein shall be binding on any of the parties thereto. For the purposes of this MFTA, the Chief of the Office of Regional and Community Planning, Division of Transportation Planning, shall be the Contract Administrator for STATE.

Section 3. Adjudication of Disputes by Way of Administrative Proceedings

- A. STATE hereby sets up an Administrative Procedure for adjudication of disputes that may arise when administering the program as defined by the terms and conditions of this Agreement.

RTPA agrees to exhaust the administrative remedy prior to resorting to legal remedies. In case of disputes with STATE, RTPA shall submit to the Chief of the Division of Transportation Planning, CALTRANS (DC PLANNING) or designee a written demand for a decision regarding the disposition of any dispute, arising under this Agreement. The DC PLANNING shall make a written decision regarding the dispute and will provide it to the RTPA. The RTPA shall have an opportunity to challenge the DC PLANNING determination but must

make that challenge in writing, within ten (10) working days to the STATE Contract Officer or his/her designee. If the challenge is not made by RTPA within the ten (10) day period, the DC PLANNING decision shall become the final decision of the STATE. If such a challenge is made, The DC PLANNING and RTPA shall submit written, factual information and data in support of their respective positions to STATE Contract Officer within a timeframe established by the RTPA at the time of challenge. The decision of the STATE Contract Officer or his/her designee shall be final, conclusive and binding regarding the dispute, unless RTPA commences an action in court of competent jurisdiction to contest the decision in accordance with Division 3.6 of the California Government Code.

Section 4. Intercept Clause

- A. Costs for which RTPA receives reimbursement payment or credit that are determined by a subsequent audit or other review by either STATE or Federal authorities to be unallowable under 2 CFR, part 200; or 48 CFR, Chapter 1, Part 31 are to be repaid to STATE by RTPA within thirty (30) days of RTPA receiving notice of audit findings. Should RTPA fail to reimburse moneys due STATE within thirty (30) days of discovery or demand, or within such other period as may be agreed in writing between the Parties hereto, STATE is authorized to intercept and withhold future payments due to RTPA from STATE or any third-party source, including, but not limited to, the State Treasurer, the State Controller or any other fund source.

Section 5. Parties of Agreement

- A. This MFTA, OWP, annual OWPA, and any related agreements are solely between the named parties thereto and no express or implied benefit to entities or individuals not a party thereto is intended or to be inferred. There are no third-party beneficiaries to or of this MFTA or any OWP, or annual OWPA or any other agreement pertaining hereto.

Section 6. Hold Harmless and Indemnification Clause

- A. Neither STATE nor any officer or employee thereof is responsible for any injury, damage or liability occurring or arising by reason of anything done or omitted to be done by RTPA, its officers, employees, agents, contractors, sub-recipients, or subcontractors under or in connection with any work, authority or jurisdiction conferred upon RTPA under this MFTA and/or each annual OWPA. It is understood and agreed that, pursuant to Government Code section 895.4, RTPA shall fully defend, indemnify and hold harmless STATE and its officers and employees from all claims, suits or actions of every name, kind and description brought forth under, including, but not limited to tortuous, contractual, inverse condemnation or other theories or assertions of liability occurring by reason of anything done or omitted to be done by RTPA, its officers, employees, agents contractors, subrecipients or subcontractors under this MFTA and each annual OWPA.

- B. Neither RTPA nor any officer or employee thereof is responsible for any injury, damage or liability occurring or arising by reason of anything done or omitted to be done by STATE, its officers, employees, agents, contractors, sub-recipients, or subcontractors under or in connection with any work, authority, or jurisdiction conferred upon to STATE under this MFTA. It is understood and agreed that pursuant to Government Code section 895.4, STATE shall fully defend, indemnify and hold harmless RTPA, its officers and employees from all claims, suits, or actions of every name, kind and description brought forth under, including, but not limited to tortuous, contractual, inverse condemnation or other theories or assertions of liability occurring by reason of anything done or omitted to be done by STATE, its officers, employees, agents contractors, subrecipients or subcontractors under this MFTA.

Section 7. Default

- A. In the event that RTPA (a) fails to comply with applicable Federal and State laws and regulations; (b) fails to timely proceed with OWP in accordance with the MFTA or OWPA; or (c) otherwise materially violates the terms and conditions of this MFTA and/or OWPA, STATE reserves the right to terminate all funding for that OWP, or a portion thereof. Any such termination shall be accomplished by delivery to RTPA of a Notice of Termination, which notice shall become effective not less than thirty (30) days after receipt specifying the reason for the termination, the extent to which funding of work under this MFTA is terminated and the date upon which such termination becomes effective. During the period before the termination date becomes effective, RTPA and STATE shall meet to try to resolve any dispute. No such termination shall become effective if: (a) during the process described in Article V, Section 3, the termination is stayed, (b) within the thirty (30) day period after receipt of the Notice of Termination, RTPA either cures the default, or (c) if that default is not reasonably susceptible to cure within said thirty (30) day period, STATE approves a RTPA plan and RTPA thereafter diligently completes the cure in a manner and timeline acceptable to STATE.
- B. If STATE terminates funding for OWP pursuant to the above paragraph A, STATE shall pay RTPA the sum due RTPA under the annual OWPA for eligible work performed prior to termination.

Section 8. Termination

- B. This MFTA shall remain in full force and effect until the termination date stated on Page 1 of this MFTA, unless superseded or terminated in conformance with Section 7 of this Article. All indemnification, document retention, audit, claims, and legal challenge articles will remain in effect until terminated or modified in writing by mutual agreement or expiry by statute of limitations.

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

By: *Robert Carothers*
Robert Carothers, Contract Officer

Date: 11/18/2024

Sierra County Transportation Commission

By: *Bryan Davey*
Bryan Davey, Executive Director

Date: 11/01/2024

By: *Rhetta Vander Ploeg*
Rhetta Vander Ploeg (Nov 4, 2024 15:29 PST)
Rhetta Vander Ploeg, Attorney

Date: 11/04/2024

APPENDICES

- A Overall Work Program Agreement
- B RPA Request for Reimbursement
- B2 Request for Reimbursement Support Documentation
- C Certification of Expenditure
- D DBE Contract Language (required)
- D2 DBE Semi-Annual Report
- D3 DBE Awards and Commitments
- D4 DBE Utilization Report
- D5 DBE Good Faith Efforts Documentation
- E Certifications and Assurances
- F Board Resolution

Appendix A

OVERALL WORK PROGRAM AGREEMENT (OWPA)

Agency Name

MFTA#: 74Axxxx
AGENCY DUNS#: xxxxxxxxxx
AGENCY UEI#: xxxxxxxxxxxx

FY: _____ **OWP Board Approval Date:** _____ **Amendment #:** _____

- The undersigned signatory hereby commits to complete this Fiscal Year (FY) the Annual Overall Work Program (OWP), which has been approved by the Department of Transportation (Caltrans), Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) and is attached as part of this OWPA.
- All of the obligations, duties, terms and conditions set forth in the Master Fund Transfer Agreements (MFTA) that was executed January 1, 2015 through December 31, 2024 with Caltrans are incorporated by reference as part of this OWPA for this FY.
- Match amounts, sources, and eligibility for Regional Transportation Planning Funds listed below, must be in compliance with Federal, State, or contractually agreed upon requirements.
- Subject to the availability of funds this FY OWPA funds encumbered by Caltrans include, but may not exceed, the following:

CFDA #	Funding Source	MIN Required Match %	CURRENT FY Allocated Programmed Amount	CARRYOVER Programmed Amount	Toll Credit Match	Local/In-Kind Match	TOTAL Estimated Expenditures
20.205	FHWA PL (Toll Credit)	11.47%					\$0.00
20.205	FHWA PL (Local/In-kind Match)	11.47%					\$0.00
20.205	FHWA PL-Complete Streets	0.00%					\$0.00
20.505	FTA 5303 (Toll Credit Match)	11.47%					\$0.00
20.505	FTA 5303 (Local/In-kind Match)	11.47%					\$0.00
20.505	FTA 5304	11.47%					\$0.00
20.205	FHWA SPR	20.00%					\$0.00
	RPA	0.00%					\$0.00
	RPA Grants	0.00%					\$0.00
	SHA Grants	11.47%					\$0.00
	SB1 Formula	11.47%					\$0.00
	SB1 Competitive	11.47%					\$0.00
	SHA-Climate Adaptation	11.47%					\$0.00
	Total Programmed Amount		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Agency Certification of Programmed Funds	
The Agency certifies that programmed amounts are representative of eligible and approved activities. Any expenses in excess of available and programmed funds will be borne solely by the agency.	
Authorized Signature _____	Date _____
Printed Name and Title _____	

District Approval of Programmed Funds	
The District has reviewed and approves the OWPA as submitted. Programmed amounts are representative of eligible and approved activities and is consistent with all obligations as approved in the OWP.	
Authorized Signature _____	Date _____
Printed Name and Title _____	

(HQ Department of Transportation Use Only)					
The total amount of FEDERAL funds encumbered by this document are: \$ _____					
Fund Title: _____	Item: _____	Chapter Statute: _____	Fiscal Year: _____		
The total amount of STATE funds encumbered by this document are: \$ _____					
Fund Title: _____	Item: _____	Chapter Statute: _____	Fiscal Year: _____		
Encumbrance Details:					
Fed/State	CT	Acct Line #	Project ID	Phase/Fund	Amount \$

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and expenditure purpose stated above.

Signature of Department of Transportation Resources/Accounting Officer _____ Date _____

Appendix B

RTPA Name
ADDRESS of RTPA
 City, State, Zip

DISTRICT Use Only
 Date Received:

AGENCY INVOICE / REQUEST for REIMBURSEMENT (RFR) - STATE

Agency Invoice #: _____ MFTA: _____ Fiscal Year: _____

Period of Reimbursement: Start Date: _____ End Date: _____

I certify that I am a duly authorized representative of the above referenced Regional Transportation Planning Agency (RTPA) and the request for reimbursement is consistent with the terms of the Master Fund Transfer Agreement (MFTA) expiring December 31, 2024, entered into between the RTPA and the State of California, Department of Transportation. The reimbursement request is for eligible work completed in accordance with the above mentioned FY's approved Overall Work Program (OWP). **By signing this RFR, the RTPA certifies that all State and Federal matching requirements have been met.**

LOCAL AGENCY Use Only

Current Fiscal Year Reimbursement Breakdown. This portion must be completed by local agency to receive reimbursement.

Funding Source	Minimum Required Match %	State OWP/A Approved Amount	State Reimbursable Amount	Match Amount	State Amount Previously Invoiced	State Balance
RPA	0.00%	_____	_____	_____	_____	\$ -
RPA Grant	0.00%	_____	_____	_____	_____	\$ -
SHA	11.47%	_____	_____	_____	_____	\$ -
SB1 Competitive	11.47%	_____	_____	_____	_____	\$ -
SHA-Climate Adaptation	11.47%	_____	_____	_____	_____	\$ -
Current Invoice Amount		\$ -	\$ -	\$ -	\$ -	\$ -

LOCAL AGENCY Name & Title (please print)

Signature

Date

Caltrans DISTRICT Use Only

I certify that I am duly authorized by the Department of Transportation to approve payment to the RTPA. The RTPA has an approved Overall Work Program and the request for reimbursement is consistent with the Master Fund Transfer Agreement between the State of California, Department of Transportation and the RTPA. This authorization to pay acknowledges receipt of services billed.

District Name & Title (please print)

Signature

Date

Caltrans HQs Use Only

Acct Line #	Amount:	Project ID#:	Encumbered Contract #:	R

Appendix B

RTPA Name
ADDRESS of RTPA
City, State, Zip

DISTRICT Use Only
Date Received:

AGENCY INVOICE / REQUEST for REIMBURSEMENT (RFR) - FEDERAL

Agency Invoice #: _____ **MFTA:** _____ **Fiscal Year:** _____

Period of Reimbursement: _____ **Start Date:** _____ **End Date:** _____

I certify that I am a duly authorized representative of the above referenced Regional Transportation Planning Agency (RTPA) and the request for reimbursement is consistent with the terms of the Master Fund Transfer Agreement (MFTA) expiring December 31, 2024, entered into between the RTPA and the State of California, Department of Transportation. The reimbursement request is for eligible work completed in accordance with the above mentioned FY's approved Overall Work Program (OWP). **By signing this RFR, the RTPA certifies that all State and Federal matching requirements have been met.**

LOCAL AGENCY Use Only

Current Fiscal Year Reimbursement Breakdown. This portion must be completed by local agency to receive reimbursement.

Funding Source	Minimum Required Match %	Federal OWP/A Approved Amount	Federal Reimbursable Amount	Match Amount	Federal Amount Previously Invoiced	Federal Balance
FTA 5304	11.47%	_____	_____	_____	_____	\$ -
FHWA SPR	20.00%	_____	_____	_____	_____	\$ -
Total Approved Amt per Amend #		\$ -	_____	_____	_____	_____
Current Invoice Amount		\$ -	\$ -	\$ -	\$ -	\$ -

LOCAL AGENCY Name & Title (please print)

Signature

Date

Caltrans DISTRICT Use Only

I certify that I am duly authorized by the Department of Transportation to approve payment to the RTPA. The RTPA has an approved Overall Work Program and the request for reimbursement is consistent with the Master Fund Transfer Agreement between the State of California, Department of Transportation and the RTPA. This authorization to pay acknowledges receipt of services billed.

District Name & Title (please print)

Signature

Date

Caltrans HQs Use Only

Acct Line #	Amount:	Project ID#:	Encumbered Contract #:	RC#:

Appendix B2

RTPA NAME
 FY 20XX-XX
 Overall Work Plan (OWP) INVOICE DETAILS
State Highway Account (SHA) Planning Grants

Invoice #

OWP Work Element Info		SHA State Reimbursement Info (88.53% Max)					Local Match Info (11.47 % Min)				
<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>
Work Element #	WE Title/Grant Title	Total Project Cost	Grant Award Budget	Spent to Date	Current Amount Billed	Balance	Cash	Source	3rd Party In-kind	Source	Total Local Match
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00

Total SHA matched with local funds \$0.00

Instructions for Completing this Form - Refer to reimbursement percentage above

<u>1</u>	Enter the work element number from the approved OWP. All Adaptation grants must be identified in the OWP as separate Work Element(s).	<u>5</u>	Enter the total state grant award amount spent/invoiced to date. Do not include the current invoice amount or local match.	<u>9</u>	Name the non-federal cash match eligible source.
<u>2</u>	Enter the work element title/Grant title from the approved OWP.	<u>6</u>	Enter the current grant award amount being invoiced. This amount should equal the amount of eligible activities on the support documentation the agency is seeking reimbursement for.	<u>10</u>	Enter the amount of the 3rd party or In-kind match being used.
<u>3</u>	Enter the total project cost for Adaptation grants. This amount includes the state award amount plus the agency's local match amount.	<u>7</u>	Enter the state award balance, which is calculated by taking the grant award budget, minus the spent to date and the current amount billed (D-E-F=G). The balance cannot exceed the grant award budget amount.	<u>11</u>	Name the non-federal In-kind or 3rd party eligible source.
<u>4</u>	Enter the state award budget. This amount should equal the amount on the award letter/the amount on the approved OWP revenue budget summary.	<u>8</u>	Enter the amount of eligible local cash match incurred. A minimum of 11.47% match is required.	<u>12</u>	Enter the total local match amount. This field calculates automatically.

Appendix B2

RTPA NAME
 FY 20XX-XX
 Overall Work Plan (OWP) INVOICE DETAILS
SB1 Competitive Grants (SB1-C)

Invoice #

OWP Work Element Info		SB1 Competitive State Reimbursement Info (88.53% Max)					Local Match Info (11.47% Min)				
1	2	3	4	5	6	7	8	9	10	11	12
Work Element #	WE Title/Grant Title	Total Project Cost	Grant Award Budget	Spent to Date	Current Amount Billed	Grant Award Balance	Cash	Source	3rd Party In-kind	Source	Total Local Match
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00

Total SB1 Competitive matched with local funds \$0.00

Instructions for Completing this Form - Refer to reimbursement percentage above

1	Enter the work element number from the approved OWP. All SB-1 Sustainable Communities Formula/competitive Grants must be identified in the OWP as separate Work Element(s). Enter the work element title/Grant title from the approved OWP. Identify at the beginning of the grant title with the letter "F" the formula grants and with a "C" the competitive grants.	5	Enter the total state grant award amount spent/invoiced to date. Do not include the current invoice amount or local match.	9	Name the non-federal cash match eligible source.
2	Enter the total project cost for SB1 grants. This amount includes the state award amount plus the agency's local match amount.	6	Enter the current grant award amount being invoiced. This amount should equal the amount of eligible activities on the support documentation the agency is seeking reimbursement for.	10	Enter the amount of the 3rd party or In-kind match being used.
3	Enter the state award budget. This amount should equal the amount on the award letter/the amount on the approved OWP revenue budget summary.	7	Enter the state award balance, which is calculated by taking the grant award budget, minus the spent to date and the current amount billed (D-E-F=G). The balance cannot exceed the grant award budget amount.	11	Name the non-federal In-kind or 3rd party eligible source.
4		8	Enter the amount of eligible local cash match incurred. A minimum of 11.47% match is required.	12	Enter the total local match amount. This field calculates automatically.

Certification of Expenditure (COE) by Fund Source for

RTPA Name
 Address
 City State Zip

FY: 20XX/XX

MFTA #: 74Axxxx

I certify that I am a duly authorized representative of the Regional Transportation Planning Agencies (RTPAs) and the following statement of fund expenditures is consistent with the terms of the Master Fund Transfer Agreement entered into between the RTPA and the State.

I have attached a copy of the Statement of Expenditures by fund source and work element. Matching funds are identified. The expenditures shown are for work completed in accordance with the Fiscal Year approved Overall Work Program. I certify that all state and federal matching requirements have been met.

Identify the Grant Status as of June 30th as Active or Closed. Closed grants will NOT be reflected on the reconciliation letter and remaining balances will be forfeited.

Funding Source			Reconciled C/o	Annual Allocation	Federal/State Expenditures	Year End Balance	Reconciled TOTAL <small>(based on CLOSED activities)</small>	
Rural Planning Assistance (RPA) Funds			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Pursuant to the MFTA(sec 3.C) & Regional Planning Handbook(sec 4.08); an RTPA cannot carryover more than 25% of its annual RPA allocation</i>								
FTA 5304 Strategic Partnership Transit Grants							<small>Grant Status (Drop Down Box)</small>	
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
FHWA SPR Strategic Partnership Grants								
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
RMRA (SB1) Sustainable Communities Grants								
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
PTA Adaptation Planning Grants								
FY	WE #	Title	\$0.00		\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00		\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
RPA Discretionary Grants								
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
SHA Sustainable Communities Grants								
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
FY	WE #	Title	\$0.00	\$0.00	\$0.00	\$0.00	CLOSED	\$0
Total			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Total FY Eligible State & Federal Balances:			\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

I understand that this represents a final statement of expenditure for **FY 2023-24** and no future requests for reimbursement will be processed by the State for payment.

 Name (Please Print)

 Signature

 Title (Please Print)

 Date

Appendix D

CPG Subrecipient Responsibilities for DBE include:

- Participation in the race neutral DBE Program when contracting/awarding to subrecipients or planning consultants involving any fraction of federal CPG funds.
- Participation in the race neutral DBE Program even if subrecipients have not contracted out work to sub-recipients or consultants. They must also complete, sign and turn in the FTA DBE Uniform Report form, showing zero dollars. This information will provide necessary data for the federally mandated Caltrans DBE disparity study.
- Completion of the FTA DBE Uniform Report form (*See Appendix X*) twice a year: April 1st and October 1st. The DBE Uniform Report shows the federal dollar amount provided through contract/s as well as DBE participation in these contracts. This information will provide necessary data for the federally mandated Caltrans DBE disparity study and reporting to the FTA. The completed forms are sent to the appropriate HQ ORIP Liaison.
- Development and implementation of a DBE Program following the Caltrans DBE Program Plan, pursuant to the Master Fund Transfer Agreement, Article IV, Section 2. This Plan formally acknowledges the statutory and/or regulatory requirements with its race-neutral measures, and their commitment to comply with all the prescribed responsibilities explained herein.
- Development and maintenance of a Bidder's List, consisting of information about all DBE and non-DBE firms that bid or quote on CPG-assisted contracts. The Bidder's List includes the name, address, DBE/non-DBE status, age and annual gross receipts of firms.
- Inclusion of the following clause is required, verbatim, in each CPG-assisted contract:
 - The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of United States Department of Transportation-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as recipient deems appropriate.

Appendix D

- Inclusion of contractual language specifying prompt payment clauses are required in the foregoing provisions. These prompt payment clauses benefit all subcontractors equally.
 - **Prompt Progress Payment to Subcontractors**—A prime contractor or subcontractor shall pay to any subcontractor not later than 10-days of receipt of each progress payment, in accordance with the provision in Section 7108.5 of the California Business and Professions Code concerning prompt payment to subcontractors. The 10-day rule is applicable unless a longer period is agreed to in writing. Any delay or postponement of payment over 30-days may take place only for good cause and with the agency's prior written approval. Any violation of Section 7108.5 shall subject the violating contractor or subcontractor to the penalties, sanctions, and other remedies of that Section. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the contractor or subcontractor in the event of a dispute involving late payment or nonpayment by the contractor, deficient subcontractor performance, and/or noncompliance by a subcontractor. This clause applies to both DBE and non-DBE subcontractors.
 - **Prompt Payment of Withheld Funds to Subcontractors**—The MPO, RTPA or local government entity shall include either (1), (2), or (3) of the following provisions in their CPG-assisted contracts to ensure prompt and full payment of retainage (withheld funds) to subcontractors in compliance with 49 CFR 26.29.
 - 1) No retainage will be held by the agency from progress payments due to the prime contractor. Prime contractors and subcontractors are prohibited from holding retainage from subcontractors. Any delay or postponement of payment may take place only for good cause and with the agency's prior written approval. Any violation of these provisions shall subject the violating contractor or subcontractor to the penalties, sanctions, and other remedies specified in Section 7108.5 of the California Business and Professions Code. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the contractor or subcontractor in the event of a dispute involving late payment or nonpayment by the contractor, deficient subcontractor performance, and/or noncompliance by a subcontractor. This clause applies to both DBE and non-DBE subcontractors.

Appendix D

- 2) No retainage will be held by the agency from progress payments due the prime contractor. Any retainage kept by the prime contractor or by a subcontractor must be paid in full to the earning subcontractor in 30-days after the subcontractor's work is satisfactorily completed. Any delay or postponement of payment may take place only for good cause and with the agency's prior written approval. Any violation of these provisions shall subject the violating contractor or subcontractor to the penalties, sanctions, and remedies specified in Section 7108.5 of the California Business and Professions Code. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the contractor or subcontractor in the event of a dispute involving late payment or nonpayment by the contractor, deficient subcontractor performance, and/or noncompliance by a subcontractor. This clause applies to both DBE and non-DBE subcontractors.

- 3) The agency shall hold retainage from the prime contractor and shall make prompt and regular incremental acceptances of portions, as determined by the agency of the contract work and pay retainage to the prime contractor based on these acceptances. The prime contractor or subcontractor shall return all monies withheld in retention from all subcontractors within 30-days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work by the agency. Any delay or postponement of payment may take place only for good cause and with the agency's prior written approval. Any violation of these provisions shall subject the violating prime contractor to the penalties, sanctions, and other remedies specified in Section 7108.5 of the California Business and Professions Code. This requirement shall not be construed to limit or impair any contractual, administrative, or judicial remedies, otherwise available to the contractor or subcontractor in the event of: a dispute involving late payment or nonpayment by the contractor; deficient subcontractor performance; and/or noncompliance by a subcontractor. This clause applies to both DBE and non-DBE subcontractors.

Appendix D2

UNIFORM REPORT OF DBE COMMITMENTS/AWARDS AND PAYMENTS												
FTA Section												
Please refer to the instruction sheet for directions on filling out this form												
1	Submitted to (check only one)	<input type="checkbox"/> FHWA		<input type="checkbox"/> FAA		<input checked="" type="checkbox"/> FTA - Recipient ID Number 1622						
2	Grant Number(s) (FTA Recipients):											
3	Federal Fiscal year in which reporting period falls:					4. Date This Report Submitted:						
5	Reporting Period:	<input type="checkbox"/> Report due for period Oct 1-Mar 31			<input type="checkbox"/> Report due for period April 1-Sep 30			<input type="checkbox"/> FAA annual report due Dec 1				
6	Name and address of Recipient:											
7	Annual DBE Goal(s):	Race Conscious Projection:			Race Neutral Projection:			OVERALL Goal:				
Awards/Commitments this Reporting Period												
A	AWARDS/COMMITMENTS MADE DURING THIS REPORTING PERIOD <small>(Total contracts and subcontracts committed during this reporting period)</small>	A <small>Total Federal Share Dollars</small>	B <small>Total Number</small>	C <small>Total to DBEs (dollars)</small>	D <small>Total to DBEs (number)</small>	E <small>Total to DBEs/Race Conscious (dollars)</small>	F <small>Total to DBEs/Race Conscious (number)</small>	G <small>Total to DBEs/Race Neutral (dollars)</small>	H <small>Total to DBEs/Race Neutral (number)</small>	I <small>Percentage of total dollars to DBEs</small>		
	8	Prime contracts awarded this period (Standard Agreements)			\$ -	0		\$ -	0	#DIV/0!		
	9	Subcontracts awarded/committed this period (3rd Party Contracts)				0		\$ -		#DIV/0!		
	10	TOTAL			\$ -	0	\$ -	0	\$ -	0	#DIV/0!	
	B	BREAKDOWN BY ETHNICITY & GENDER	A B C			D E F						
				Total to DBE (dollar amount)			Total to DBE (number)					
				Women	Men	Total	Women	Men				Total
		11	Black American	\$ -	\$ -	\$ -	0	0				0
		12	Hispanic American	\$ -	\$ -	\$ -	0	0				0
		13	Native American	\$ -	\$ -	\$ -	0	0				0
14		Asian-Pacific American	\$ -	\$ -	\$ -	0	0	0				
15		Subcontinent Asian Americans	\$ -	\$ -	\$ -	0	0	0				
16	Non-Minority	\$ -	\$ -	\$ -	0	0	0					
17	TOTAL	\$ -	\$ -	\$ -	0	0	0					
Payments Made this Reporting Period												
C	PAYMENTS ON ONGOING CONTRACTS	A <small>Total Number of Contracts</small>	B <small>Total Dollars Paid (Non-DBE)</small>	C <small>Total Number of Contracts with DBEs</small>	D <small>Total Payments to DBE firms</small>		E <small>Total Number of DBE firms Paid</small>	F <small>Percent to DBEs</small>				
	18	Prime and subcontracts currently in progress	0	\$ -	0	\$ -		0	#DIV/0!			
D	TOTAL PAYMENTS ON CONTRACTS COMPLETED THIS REPORTING PERIOD	A		B		C		D	E			
			Number of Contracts Completed		Total Dollar Value of Contracts Completed		DBE Participation Needed to Meet Goal (Dollars)		Total DBE Participation (Dollars)	Percent to DBEs		
	19	0		\$ -		\$ -		\$ -	#DIV/0!			
	20	0		\$ -				\$ -	#DIV/0!			
	21	0		\$ -				\$ -	#DIV/0!			
22	Submitted by:			23. Signature:			24. Phone Number:					

Appendix D3

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

DISADVANTAGED BUSINESS ENTERPRISE (DBE) INFORMATION / UNDERUTILIZED (UDBE) PARTICIPATION

ADM-0227F (REV 10/2009) Page 1 of 2 (CONTRACTS FEDERALLY FUNDED IN WHOLE OR IN PART)

PART A - CONTRACTORS INFORMATION (Refer to Instructions in Page 2 of this form. Bidder/Proposer shall ensure all information provided is complete and accurate.)

(A1) CONTRACTOR'S BUSINESS NAME		(A2) AGREEMENT NUMBER	(A3) CONTRACT DOLLAR AMOUNT	(A4) DATE
(A1) CONTRACTOR'S BUSINESS ADDRESS		(A1) CITY	(A1) STATE	(A1) ZIP CODE
(A1) CONTACT PERSON	(A1) BUSINESS PHONE ()	(A1) FAX NUMBER ()	(A1) EMAIL ADDRESS	

PART B - DBE/UDBE INFORMATION AND DOCUMENTATION (Refer to Instructions in Page 2 of this form. Bidder/Proposer shall verify DBE certifications or UDBE firms are certified as DBEs.)

	(1) List Name(s) and addresses of all DBEs/UDBEs that will participate in this Agreement:	(2) Area Code & Phone Number	(3) Tier	(4) Description of Work, Service, or Materials Supplied	(5) DBE/UDBE or CUCP Certification Number	(6) Ownership Code	(7) DBE/UDBE \$ Amount Claimed	(8) % of \$ Value Claimed	(9) Caltrans Use Only %
1B	EXAMPLE Jane Prime Inc., 1234 Jane's Street, Jane's City, CA, 04321	(XXX) 000-1111	0	Project management	XXXXXXXX	7,5	48,000	48%	
2B	EXAMPLE Joe Subcontractor Inc., 4567 Joe's Street, Joe's City, CA, 07654	(XXX) 111-0000	1	Design, Surveys, environmental testing	000000000000	6	42,000	42%	
	EXAMPLE Supplier International LLC, 1100 X Street Supplier's City, CA, 45670	(111) XXX-0001	2	Surveys instruments, testing materials	111111111111	3	10,000	10%	

PART C - FOR CALTRANS USE ONLY (Verification Completed by Civil Rights, Office of Business and Economic Opportunity):

(C1) PRINT VERIFIER'S NAME AND TITLE	(C1) SIGNATURE	(C2) DATE	(C3) CIVIL RIGHTS STAMP OF APPROVAL
(C4) DBE Participation <input type="checkbox"/> YES (%) <input type="checkbox"/> NO	(C5) UDBE Participation <input type="checkbox"/> YES (%) <input type="checkbox"/> NO		

DISADVANTAGED BUSINESS ENTERPRISE (DBE) INFORMATION / UNDERUTILIZED (UDBE) PARTICIPATION

ADM-0227F (REV 10/2009) Page 2 of 2 (CONTRACTS FEDERALLY FUNDED IN WHOLE OR IN PART)

AUTHORITY:

Title 49, Code of Federal Regulations, Part 26 (49 CFR 26)

INSTRUCTIONS FOR COMPLETING FORM ADM-0227F (Please Type or Print Legibly):

PART A - CONTRACTOR INFORMATION

- (A1) Bidder's/Proposer's Business Name, Address, City, State, and Zip Code, Contact Person, Business Phone, Fax Number, and Email Address.
- (A2) Agreement Number, that is the same number as the Invitation for Bid (IFB) or Request for Proposal (RFP) number.
- (A3) Total dollar amount that Contractor proposes to accomplish the Agreement.
- (A4) Date this form is completed.

PART B - DBE/UDBE INFORMATION AND DOCUMENTS

- Row 1B Complete this row ONLY if Prime is a certified DBE/UDBE and refer also to column instructions below.
- Row 2B Complete these rows ONLY if the Subcontractor(s)/Supplier(s) are certified DBE/UDBE and refer to instructions below for Columns 1 through 7. If there are more than five (5) certified DBE/UDBE subcontractors/suppliers to be listed, please use additional copies of page 1 of this form and only complete A1, Contractor's Business Name, A2, Agreement Number, and 2B rows in Part B.
- Column 1 Enter the names and complete addresses of all certified DBE/UDBE Contractor/Subcontractor/Supplier(s) that will be used in the Agreement.
- Column 2 Enter the area code and phone number of the corresponding certified DBE/UDBE listed in Column 1.
- Column 3 Enter the Contracting Tier number for each DBE/UDBE corresponding listed in Column 1: **0** = Prime or Joint Consultant, **1** = Primary Subcontractor, **2** = Subcontractor/Supplier of level 1 Primary Subcontractor.
- Column 4 Enter a description that briefly captures the work to be performed or supplies to be provided by each corresponding DBE/UDBE firm listed in Column 1.
- Column 5 Enter the DBE/UDBE or CUCP Certification Number for the corresponding DBE/UDBE listed in Column 1. Self-certification is NOT acceptable. DBEs/UDBEs must be certified by the submittal date identified in the IFB or RFP. For more certification and verification information, refer to the IFB's or RFP's **Notice to Bidders/Proposers Disadvantaged Business Enterprise (DBE) Program and Underutilized DBE (UDBE) Participation Goal**.
- Column 6 Enter the correct Ownership Code number below for the corresponding DBE/UDBE listed in Column 1. Only UDBE participation counts toward contract goal.
 - 1 = Black American (UDBE) 4 = Asian-Pacific American (UDBE) 7 = Woman (UDBE)
 - 2 = Hispanic American (DBE) 5 = Subcontinent Asian American (DBE) 8 = Other (DBE)
 - 3 = Native American (UDBE) 6 = Caucasian (DBE) 9 = Not Applicable
- Column 7 Enter the percentage (%) of the dollar (\$) value claimed for each corresponding DBE/UDBE listed in Column 1.

ADDITIONAL INFORMATION:

- Form ADM-0312F should be submitted with the ADM-0227F to demonstrate good faith efforts (GFE) AND protect bidder's/proposer's eligibility for contract award in the event Caltrans determines the bidder/proposer failed to meet the UDBE goal.
- A DBE/UDBE joint venture partner shall submit the joint venture agreement with the form ADM-0227F.

Appendix D4

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

DISADVANTAGED BUSINESS ENTERPRISES UTILIZATION REPORT

ADM-3069 (NEW 06/2011)

ADA Notice
 For individuals with sensory disabilities, this document is available in alternate formats. For information call (916) 654-6410 or TDD (916) 654-3880 or write Records and Forms Management, 1120 N Street, MS-89, Sacramento, CA 95814.

CONTRACT NUMBER		INVOICE NUMBER	TASK ORDER NUMBER (if applicable)	ADMINISTERING AGENCY Department of Transportation Division of Procurement and Contracts		CONTRACT START DATE	CONTRACT COMPLETION DATE				
PRIME CONTRACTOR NAME (PRINT)				BUSINESS ADDRESS		TOTAL CONTRACT AMOUNT: \$					
PRIME CONTRACTOR REPRESENTATIVE NAME (PRINT)						Contract Manager Must Complete This Section:					
						Total Federal Share Amount: \$		OR		%	
ITEM NO.	DESCRIPTION OF WORK PERFORMED AND MATERIEL PROVIDED	COMPANY NAME AND BUSINESS ADDRESS	DBE CERTIFICATION NUMBER	GENDER	OWNERSHIP CODES(S)	CONTRACT PAYMENTS		DATE WORK COMPLETE	PAYMENT DATE		
						NON-DBE	DBE				
						\$	\$				
						\$	\$				
						\$	\$				
						\$	\$				
						\$	\$				
						\$	\$				
						\$	\$				
ORIGINAL COMMITMENT		OWNERSHIP CODES: 1= Black American 2= Hispanic American 3= Native American 4= Asian Pacific American 5= Subcontinent Asian American 6= Caucasian 7= Woman 8= Other 9= Not Applicable			TOTAL	\$	\$				
\$	OR				%	Comments					
\$	OR				%						
	UDBE										
	DBE										

List all Subcontractors and Disadvantaged Business Enterprises (DBEs) regardless of tier, whether or not the firms were originally listed for goal credit. If actual DBE utilization (or item of work) was different than that approved at the time of award, provide comments. List actual amount paid to each entity.

I CERTIFY THAT THE ABOVE INFORMATION IS COMPLETE AND CORRECT

CONTRACTOR REPRESENTATIVE'S SIGNATURE		BUSINESS PHONE NUMBER	DATE
TO THE BEST OF MY INFORMATION AND BELIEF, THE ABOVE INFORMATION IS COMPLETE AND CORRECT			
CONTRACT MANAGER'S SIGNATURE		BUSINESS PHONE NUMBER	DATE

COPY DISTRIBUTION (Required): (1) Original: Contract Manager
 (2) Copy: Office of Business and Economic Opportunity, Email: to smallbusinessadvocate@dot.ca.gov or FAX to 916-324-1949

Appendix D4

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

DISADVANTAGED BUSINESS ENTERPRISES UTILIZATION REPORT

ADM-3069 (NEW 06/2011)

Contractor Instructions:

This form must be completed and submitted to the Caltrans Contract Manager with each invoice. Enter the Contract Number, Invoice Number, Task Order Number (if applicable), Contract Start Date, Completion Date (Expiration Date), Prime Contractor Name, Prime Contractor Business Address, Total Contract Amount (as written on the STD. 213).

This form has two columns for entering the dollar value for the item(s) of work performed or provided by the firm. The Non-DBE column is used to enter the dollar value of work performed by subcontracting firms who are not certified DBE. The DBE column is used to enter the dollar value of work performed only by certified DBE firms.

DBE prime contractors are required to show the corresponding dollar value of work performed by their own forces.

To confirm the certification status of a DBE, access the Department of Transportation, Office of Business and Economic Opportunity website at http://www.dot.ca.gov/hq/bep/find_certified.htm or call toll free (866) 810-6346 or (916) 324-1700.

If a contractor performing work as a DBE becomes decertified and still performs work after the decertification date, enter the total value performed by this contractor in the DBE column for the certification period and the remaining work or services (after decertification) in the Non-DBE column. If a subcontractor performing work as a non-DBE on the project becomes certified as a DBE, enter the dollar value of all work performed after certification as a DBE in the appropriate column.

Date Work Complete Column: Enter the date the work and/or Task order was completed for the respective pay period.

Date of Payment column: Enter the date when the prime contractor made the payment to the firm for the portion of work listed as being completed. DBE prime contractors are required to show the date of work performed by their own forces.

Contractor's Signature: Contractor certifies that the information on the ADM-3069 is complete and correct.

Contract Manager's Instructions:

Review the form as submitted by the Contractor to ensure the form is complete and accurate. Once you receive the ADM-3069 from the Contractor, enter the total (or percent) of **Federal (only) dollars** (being used in the Agreement) on the form, then sign, date, and Email to smallbusinessadvocate@dot.ca.gov or FAX to 916-324-1949.

Appendix D5

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

**BIDDER/PROPOSER DISADVANTAGED BUSINESS ENTERPRISE (DBE)
 GOOD FAITH EFFORTS DOCUMENTATION**

ADM-0312F (REV 03/2016) (Page 1 of 4) (CONTRACTS FEDERALLY FUNDED IN WHOLE OR IN PART)

CONTRACTOR'S NAME	IFB OR RFP OR RFQ NUMBER	DATE
-------------------	--------------------------	------

BIDDER/PROPOSER INSTRUCTIONS: Submittal of only the Disadvantaged Business Enterprise (DBE) Information form, ADM-0227F, may not provide sufficient documentation to demonstrate that adequate good faith efforts (GFE) were made by the bidder/proposer. Bidder/proposer should always submit documentation for making GFE to protect its eligibility for award should Caltrans, in its evaluation, find that the bidder/proposer did not meet the DBE goal. If a bidder/proposer does not meet the DBE goal, a bidder/proposer must make an adequate GFE to be responsive. Bidder/proposer shall complete this Bidder/Proposer Disadvantaged Business Enterprise (DBE) Good Faith Efforts Documentation form, ADM-0312F, and submit the requested information below with its bid by the bid due date and time.

1. OUTREACH DOCUMENTATION

Describe the bidder's/proposer's outreach efforts to identify and solicit the interest of all certified DBEs that have the capability to perform the work of the contract. Provide copies of supporting documentation.

DESCRIPTION OF OUTREACH	DATE(S)	LOCATION (IF APPLICABLE)	RESULTS

2. DBE DOCUMENTATION

- a. List the names of certified DBEs and all dates on which they were solicited to bid on the contract.
- b. Include the items of work offered and the dates and methods used for initial and follow-up solicitations to determine with certainty whether the DBEs were interested.
- c. Attach copies of solicitations, e-mail messages, telephone records, fax confirmations, etc.

Check the appropriate box: IFB RFP RFQ

SOLICITATIONS

NAME OF DBE SOLICITED	DATE OF INITIAL SOLICITATION	ITEM(S) OF WORK OFFERED	FOLLOW-UP METHODS AND DATES

Appendix D5

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

BIDDER/PROPOSER DISADVANTAGED BUSINESS ENTERPRISE (DBE)

GOOD FAITH EFFORTS DOCUMENTATION

ADM-0312F (REV 03/2016) (Page 2 of 4) (CONTRACTS FEDERALLY FUNDED IN WHOLE OR IN PART)

CONTRACTOR'S NAME	IFB OR RFP OR RFQ NUMBER	DATE
-------------------	--------------------------	------

2. DBE DOCUMENTATION (Continued)

SOLICITATIONS

NAME OF DBE SOLICITED	DATE OF INITIAL SOLICITATION	ITEM(S) OF WORK OFFERED	FOLLOW-UP METHODS AND DATES

3. ITEMS OF WORK

List the items of work made available to DBE firms. Identify items of work the bidder/proposer might otherwise perform with its own forces; items that have been broken down into economically feasible units to facilitate DBE participation; and items for which the bidder/proposer has established flexible timeframes for performance and delivery schedules in a manner that encourages and facilitates DBE participation. For each item listed, show the dollar value and percentage of the total contract. The bidder/proposer must demonstrate that sufficient work to meet the goal was made available to DBE firms.

ITEMS OF WORK OFFERED, SERVICES OFFERED, OR MATERIALS SUPPLIED	BIDDER/PROPOSER NORMALLY PERFORMS ITEM (Y/N)	ITEM BROKEN DOWN TO FACILITATE PARTICIPATION (Y/N)	ESTABLISHED FLEXIBLE TIMEFRAMES FOR PERFORMANCE AND DELIVERY SCHEDULES (Y/N)	AMOUNT (\$)	PERCENTAGE OF CONTRACT

Appendix D5

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

BIDDER/PROPOSER DISADVANTAGED BUSINESS ENTERPRISE (DBE)

GOOD FAITH EFFORTS DOCUMENTATION

ADM-0312F (REV 03/2016) (Page 3 of 4) (CONTRACTS FEDERALLY FUNDED IN WHOLE OR IN PART)

CONTRACTOR'S NAME	IFB OR RFP OR RFQ NUMBER	DATE
-------------------	--------------------------	------

4. DBE RESPONSES

For each item of work made available, indicate whether the bidder/proposer provided plans and specifications specific to the item(s) of work being offered; list the selected firm and its status as a DBE; the DBEs that provided quotes; the price quote for each firm; and the price difference for each DBE if the selected firm is not a DBE. Provide copies of each DBE and non-DBE quote submitted to the bidder/proposer when a non-DBE firm was selected over a DBE for work on the contract.

ITEM(S) OF WORK	PROVIDE PLANS/SPECIFICATIONS FOR WORK OFFERED (Y/N)	NAME OF SELECTED FIRM	DBE or non-DBE	NAME OF REJECTED FIRM	QUOTE (\$)	PRICE DIFFERENCE (\$)

5. ASSISTANCE TO DBEs - Plans/Specifications/Contract requirements

Describe the bidder's/proposer's efforts made to provide interested DBEs with adequate information about the plans, specifications, and requirements of the contract to assist them in responding to a solicitation. Identify the DBEs assisted, the type of information provided, and the date of the contacts. Provide copies of supporting documents.

6. ASSISTANCE TO DBEs - Bonding/Lines of Credit/Insurance

Describe the bidder's/proposer's efforts made to assist interested DBEs in obtaining bonding, lines of credit, or insurance. Identify the DBEs assisted, the type of assistance offered, and the dates. Provide copies of supporting documents.

Appendix E

**FY 2024/2025 FHWA and FTA State and Metropolitan Transportation
Planning Process Self-Certification**

In accordance with 23 CFR part 450, the California Department of Transportation and _____, Regional Transportation Planning Agency, hereby certify that the transportation planning process is being carried out in accordance with all applicable requirements including:

- 1) 23 U.S.C. 134, 49 U.S.C. 5303, and subpart C of 23 CFR part 450;
- 2) In nonattainment and maintenance areas, sections 174 and 176(c) and (d) of the Clean Air Act, as amended (42 U.S.C. 7504, 7506(c) and (d)) and 40 CFR part 93;
- 3) Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000d–1) and 49 CFR part 21;
- 4) 49 U.S.C. 5332, prohibiting discrimination on the basis of race, color, creed, national origin, sex, or age in employment or business opportunity;
- 5) Section 1101(b) of the FAST Act (Pub. L. 114-94) and 49 CFR part 26 regarding the involvement of disadvantaged business enterprises in USDOT funded projects;
- 6) 23 CFR part 230, regarding the implementation of an equal employment opportunity program on Federal and Federal-aid highway construction contracts;
- 7) The provisions of the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.) and 49 CFR parts 27, 37, and 38;
- 8) The Older Americans Act, as amended (42 U.S.C. 6101), prohibiting discrimination on the basis of age in programs or activities receiving Federal financial assistance;
- 9) Section 324 of title 23 U.S.C. regarding the prohibition of discrimination based on gender; and
- 10) Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) and 49 CFR part 27 regarding discrimination against individuals with disabilities.

RTPA Authorizing Signature

Caltrans District Approval Signature

Title

Title

Date

Date

Appendix E

**Fiscal Year 20XX/20XX California Department of Transportation
Debarment and Suspension Certification**

As required by U.S. DOT regulations on governmentwide Debarment and Suspension

(Nonprocurement), 49 CFR 29.100:

- 1) The Applicant certifies, to the best of its knowledge and belief, that it and its contractors, subcontractors and subrecipients:
 - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not, within the three (3) year period preceding this certification, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) transaction or contract under a public transaction, violation of Federal or state antitrust statutes, or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, state, or local) with commission of any of the offenses listed in subparagraph (1)(b) of this certification; and
 - d) Have not, within the three (3) year period preceding this certification, had one or more public transactions (Federal, state, and local) terminated for cause or default.
- 2) The Applicant also certifies that, if Applicant later becomes aware of any information contradicting the statements of paragraph (1) above, it will promptly provide that information to the State.
- 3) If the Applicant is unable to certify to all statements in paragraphs (1) and (2) of this certification, through those means available to Applicant, including the General Services Administration's ***Excluded Parties List System (EPLS)***, Applicant shall indicate so in its applications, or in the transmittal letter or message accompanying its annual certifications and assurances, and will provide a written explanation to the State.

Appendix E

**CALIFORNIA DEPARTMENT OF TRANSPORTATION
DEBARMENT AND SUSPENSION CERTIFICATION
FISCAL YEAR 20XX/20XX**

SIGNATURE PAGE

In signing this document, I declare under penalties of perjury that the foregoing certifications and assurances, and any other statements made by me on behalf of the Applicant are true and correct.

Signature _____ Date _____

Printed Name _____

As the undersigned Attorney for the above named Applicant, I hereby affirm to the Applicant that it has the authority under state and local law to make and comply with the certifications and assurances as indicated on the foregoing pages. I further affirm that, in my opinion, these certifications and assurances have been legally made and constitute legal and binding obligations of the Applicant.

I further affirm to the Applicant that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these certifications and assurances or of the performance of the described project.

AFFIRMATION OF APPLICANT'S ATTORNEY

For _____ (Name of Applicant)

Signature _____ Date _____

Printed Name of Applicant's Attorney _____

Appendix E

Not every provision of every certification will apply to every applicant or award. If a provision of a certification does not apply to the applicant or its award, FTA will not enforce that provision.

Text in italic is guidance to the public. It does not have the force and effect of law, and is not meant to bind the public in any way. It is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.

CATEGORY 1. CERTIFICATIONS AND ASSURANCES REQUIRED OF EVERY APPLICANT.

All applicants must make the certifications in this category.

1.1. Standard Assurances.

The certifications in this subcategory appear as part of the applicant's registration or annual registration renewal in the System for Award Management (SAM.gov) and on the Office of Management and Budget's standard form 424B "Assurances—Non-Construction Programs". This certification has been modified in places to include analogous certifications required by U.S. DOT statutes or regulations.

As the duly authorized representative of the applicant, you certify that the applicant:

- (a) Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
- (b) Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- (c) Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- (d) Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- (e) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§ 4728–4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).

Appendix E

- (f) Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to:
- (1) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin, as effectuated by U.S. DOT regulation 49 CFR Part 21;
 - (2) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681–1683, and 1685–1686), which prohibits discrimination on the basis of sex, as effectuated by U.S. DOT regulation 49 CFR Part 25;
 - (3) Section 5332 of the Federal Transit Law (49 U.S.C. § 5332), which prohibits any person being excluded from participating in, denied a benefit of, or discriminated against under, a project, program, or activity receiving financial assistance from FTA because of race, color, religion, national origin, sex, disability, or age.
 - (4) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps, as effectuated by U.S. DOT regulation 49 CFR Part 27;
 - (5) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101–6107), which prohibits discrimination on the basis of age;
 - (6) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
 - (7) The comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91–616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - (8) Sections 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - (9) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental, or financing of housing;
 - (10) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and,
 - (11) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- (g) Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (“Uniform Act”) (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases. The requirements of the Uniform Act are effectuated by U.S. DOT regulation 49 CFR Part 24.

Appendix E

- (h) Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§ 1501–1508 and 7324–7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
- (i) Will comply, as applicable, with the provisions of the Davis–Bacon Act (40 U.S.C. §§ 276a to 276a-7), the Copeland Act (40 U.S.C. § 276c and 18 U.S.C. § 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327–333), regarding labor standards for federally assisted construction subagreements.
- (j) Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- (k) Will comply with environmental standards which may be prescribed pursuant to the following:
 - (1) Institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514;
 - (2) Notification of violating facilities pursuant to EO 11738;
 - (3) Protection of wetlands pursuant to EO 11990;
 - (4) Evaluation of flood hazards in floodplains in accordance with EO 11988;
 - (5) Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.);
 - (6) Conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§ 7401 et seq.);
 - (7) Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and
 - (8) Protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93–205).
- (l) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§ 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- (m) Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§ 469a-1 et seq.).
- (n) Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- (o) Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§ 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded

Appendix E

- animals held for research, teaching, or other activities supported by this award of assistance.
- (p) Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§ 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
 - (q) Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR Part 200, Subpart F, “Audit Requirements”, as adopted and implemented by U.S. DOT at 2 CFR Part 1201.
 - (r) Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing the program under which it is applying for assistance.
 - (s) Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from:
 - (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect;
 - (2) Procuring a commercial sex act during the period of time that the award is in effect; or
 - (3) Using forced labor in the performance of the award or subawards under the award.

1.2. Standard Assurances: Additional Assurances for Construction Projects.

This certification appears on the Office of Management and Budget’s standard form 424D “Assurances—Construction Programs” and applies specifically to federally assisted projects for construction. This certification has been modified in places to include analogous certifications required by U.S. DOT statutes or regulations.

As the duly authorized representative of the applicant, you certify that the applicant:

- (a) Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency; will record the Federal awarding agency directives; and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure nondiscrimination during the useful life of the project.
- (b) Will comply with the requirements of the assistance awarding agency with regard to the drafting, review, and approval of construction plans and specifications.
- (c) Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work confirms with the approved plans and specifications, and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

Appendix E

1.3. Procurement.

The Uniform Administrative Requirements, 2 CFR § 200.325, allow a recipient to self-certify that its procurement system complies with Federal requirements, in lieu of submitting to certain pre-procurement reviews.

The applicant certifies that its procurement system complies with:

- (a) U.S. DOT regulations, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 1201, which incorporates by reference U.S. OMB regulatory guidance, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 200, particularly 2 CFR §§ 200.317–200.327 “Procurement Standards;
- (b) Federal laws, regulations, and requirements applicable to FTA procurements; and
- (c) The latest edition of FTA Circular 4220.1 and other applicable Federal guidance.

1.4. Suspension and Debarment.

Pursuant to Executive Order 12549, as implemented at 2 CFR Parts 180 and 1200, prior to entering into a covered transaction with an applicant, FTA must determine whether the applicant is excluded from participating in covered non-procurement transactions. For this purpose, FTA is authorized to collect a certification from each applicant regarding the applicant’s exclusion status. 2 CFR § 180.300. Additionally, each applicant must disclose any information required by 2 CFR § 180.335 about the applicant and the applicant’s principals prior to entering into an award agreement with FTA. This certification serves both purposes.

The applicant certifies, to the best of its knowledge and belief, that the applicant and each of its principals:

- (a) Is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily or involuntarily excluded from covered transactions by any Federal department or agency;
- (b) Has not, within the preceding three years, been convicted of or had a civil judgment rendered against him or her for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty;

Appendix E

- (c) Is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any offense described in paragraph (b) of this certification;
- (d) Has not, within the preceding three years, had one or more public transactions (Federal, State, or local) terminated for cause or default.

1.5. Coronavirus Response and Relief Supplemental Appropriations Act, 2021, and CARES Act Funding.

The applicant certifies:

- (a) To the maximum extent possible, funds made available under title IV of division M of the Consolidated Appropriations Act, 2021 (Public Law 116–260), and in title XII of division B of the CARES Act (Public Law 116–136; 134 Stat. 599) shall be directed to payroll and operations of public transit (including payroll and expenses of private providers of public transportation); or
- (b) The applicant certifies that the applicant has not furloughed any employees.

1.6. American Rescue Plan Act Funding.

The applicant certifies:

- (a) Funds made available by Section 3401(a)(2)(A) of the American Rescue Plan Act of 2021 (Public Law 117-2) shall be directed to payroll and operations of public transportation (including payroll and expenses of private providers of public transportation); or
- (b) The applicant certifies that the applicant has not furloughed any employees.

CATEGORY 2. PUBLIC TRANSPORTATION AGENCY SAFETY PLANS

This certification is required of each applicant under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), each rail operator that is subject to FTA’s state safety oversight programs, and each State that is required to draft and certify a Public Transportation Agency Safety Plan on behalf of a Small Public Transportation Provider (as that term is defined at 49 CFR § 673.5) pursuant to 49 CFR § 673.11(d).

This certification is required by 49 U.S.C. § 5307(c)(1)(L), 49 U.S.C. § 5329(d)(1), and 49 CFR § 673.13. This certification is a condition of receipt of Urbanized Area Formula Grants Program (49 U.S.C. § 5307) funding.

This certification does not apply to any applicant that only receives financial assistance from FTA under the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C.

Appendix E

§ 5310), the Formula Grants for Rural Areas Program (49 U.S.C. § 5311), or combination of these two programs, unless it operates a rail fixed guideway public transportation system.

If the applicant is an operator, the applicant certifies that it has established a Public Transportation Agency Safety Plan meeting the requirements of 49 U.S.C. § 5329(d)(1) and 49 CFR Part 673; including, specifically, that the board of directors (or equivalent entity) of the applicant has approved, or, in the case of an applicant that will apply for assistance under 49 U.S.C. § 5307 that is serving an urbanized area with a population of 200,000 or more, the safety committee of the entity established under 49 U.S.C. § 5329(d)(5), followed by the board of directors (or equivalent entity) of the applicant has approved, the Public Transportation Agency Safety Plan or any updates thereto; and, for each recipient serving an urbanized area with a population of fewer than 200,000, that the Public Transportation Agency Safety Plan has been developed in cooperation with frontline employee representatives.

If the applicant is a State that drafts and certifies a Public Transportation Agency Safety Plan on behalf of a public transportation operator, the applicant certifies that:

- (a) It has drafted and certified a Public Transportation Agency Safety Plan meeting the requirements of 49 U.S.C. § 5329(d)(1) and 49 CFR Part 673 for each Small Public Transportation Provider (as that term is defined at 49 CFR § 673.5) in the State, unless the Small Public Transportation Provider provided notification to the State that it was opting out of the State-drafted plan and drafting its own Public Transportation Agency Safety Plan; and
- (b) Each Small Public Transportation Provider within the State that opts to use a State-drafted Public Transportation Agency Safety Plan has a plan that has been approved by the provider's Accountable Executive (as that term is defined at 49 CFR § 673.5), Board of Directors or Equivalent Authority (as that term is defined at 49 CFR § 673.5), and, if the Small Public Transportation Provider serves an urbanized area with a population of 200,000 or more, the safety committee of the Small Public Transportation Provider established under 49 U.S.C. § 5329(d)(5).

CATEGORY 3. TAX LIABILITY AND FELONY CONVICTIONS.

If the applicant is a business association (regardless of for-profit, not for-profit, or tax exempt status), it must make this certification. Federal appropriations acts since at least 2014 have prohibited FTA from using funds to enter into an agreement with any corporation that has unpaid Federal tax liabilities or recent felony convictions without first considering the corporation for debarment. E.g., Consolidated Appropriations Act, 2023, Pub. L. 117-328, div. E, tit. VII, §§ 744–745. U.S. DOT Order 4200.6 defines a “corporation” as “any private corporation, partnership, trust, joint-stock company, sole proprietorship, or other business association”, and applies the restriction to all tiers of subawards. As prescribed by U.S. DOT

Appendix E

Order 4200.6, FTA requires each business association applicant to certify as to its tax and felony status.

If the applicant is a private corporation, partnership, trust, joint-stock company, sole proprietorship, or other business association, the applicant certifies that:

- (a) It has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability; and
- (b) It has not been convicted of a felony criminal violation under any Federal law within the preceding 24 months.

CATEGORY 4. LOBBYING.

If the applicant will apply for a grant or cooperative agreement exceeding \$100,000, or a loan, line of credit, loan guarantee, or loan insurance exceeding \$150,000, it must make the following certification and, if applicable, make a disclosure regarding the applicant's lobbying activities. This certification is required by 49 CFR § 20.110 and app. A to that part.

This certification does not apply to an applicant that is an Indian Tribe, Indian organization, or an Indian tribal organization exempt from the requirements of 49 CFR Part 20.

4.1. Certification for Contracts, Grants, Loans, and Cooperative Agreements.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and

Appendix E

contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

4.2. Statement for Loan Guarantees and Loan Insurance.

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

CATEGORY 5. PRIVATE SECTOR PROTECTIONS.

If the applicant will apply for funds that it will use to acquire or operate public transportation facilities or equipment, the applicant must make the following certification regarding protections for the private sector.

5.1. Charter Service Agreement.

To enforce the provisions of 49 U.S.C. § 5323(d), FTA's charter service regulation requires each applicant seeking assistance from FTA for the purpose of acquiring or operating any public transportation equipment or facilities to make the following Charter Service Agreement. 49 CFR § 604.4.

The applicant agrees that it, and each of its subrecipients, and third party contractors at any level who use FTA-funded vehicles, may provide charter service using equipment or facilities acquired with Federal assistance authorized under the Federal Transit Laws only in compliance with the regulations set out in 49 CFR Part 604, the terms and conditions of which are incorporated herein by reference.

Appendix E

5.2. School Bus Agreement.

To enforce the provisions of 49 U.S.C. § 5323(f), FTA's school bus regulation requires each applicant seeking assistance from FTA for the purpose of acquiring or operating any public transportation equipment or facilities to make the following agreement regarding the provision of school bus services. 49 CFR § 605.15.

- (a) If the applicant is not authorized by the FTA Administrator under 49 CFR § 605.11 to engage in school bus operations, the applicant agrees and certifies as follows:
 - (1) The applicant and any operator of project equipment agrees that it will not engage in school bus operations in competition with private school bus operators.
 - (2) The applicant agrees that it will not engage in any practice which constitutes a means of avoiding the requirements of this agreement, part 605 of the Federal Mass Transit Regulations, or section 164(b) of the Federal-Aid Highway Act of 1973 (49 U.S.C. 1602a(b)).
- (b) If the applicant is authorized or obtains authorization from the FTA Administrator to engage in school bus operations under 49 CFR § 605.11, the applicant agrees as follows:
 - (1) The applicant agrees that neither it nor any operator of project equipment will engage in school bus operations in competition with private school bus operators except as provided herein.
 - (2) The applicant, or any operator of project equipment, agrees to promptly notify the FTA Administrator of any changes in its operations which might jeopardize the continuation of an exemption under § 605.11.
 - (3) The applicant agrees that it will not engage in any practice which constitutes a means of avoiding the requirements of this agreement, part 605 of the Federal Transit Administration regulations or section 164(b) of the Federal-Aid Highway Act of 1973 (49 U.S.C. 1602a(b)).
 - (4) The applicant agrees that the project facilities and equipment shall be used for the provision of mass transportation services within its urban area and that any other use of project facilities and equipment will be incidental to and shall not interfere with the use of such facilities and equipment in mass transportation service to the public.

CATEGORY 6. TRANSIT ASSET MANAGEMENT PLAN.

If the applicant owns, operates, or manages capital assets used to provide public transportation, the following certification is required by 49 U.S.C. § 5326(a).

The applicant certifies that it is in compliance with 49 CFR Part 625.

Appendix E

CATEGORY 7. ROLLING STOCK BUY AMERICA REVIEWS AND BUS TESTING.

7.1. Rolling Stock Buy America Reviews.

If the applicant will apply for an award to acquire rolling stock for use in revenue service, it must make this certification. This certification is required by 49 CFR § 663.7.

The applicant certifies that it will conduct or cause to be conducted the pre-award and post-delivery audits prescribed by 49 CFR Part 663 and will maintain on file the certifications required by Subparts B, C, and D of 49 CFR Part 663.

7.2. Bus Testing.

If the applicant will apply for funds for the purchase or lease of any new bus model, or any bus model with a major change in configuration or components, the applicant must make this certification. This certification is required by 49 CFR § 665.7.

The applicant certifies that the bus was tested at the Bus Testing Facility and that the bus received a passing test score as required by 49 CFR Part 665. The applicant has received or will receive the appropriate full Bus Testing Report and any applicable partial testing reports before final acceptance of the first vehicle.

CATEGORY 8. URBANIZED AREA FORMULA GRANTS PROGRAM.

If the applicant will apply for an award under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), or any other program or award that is subject to the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310); “flex funds” from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)); projects that will receive an award authorized by the Transportation Infrastructure Finance and Innovation Act (“TIFIA”) (23 U.S.C. §§ 601–609) or State Infrastructure Bank Program (23 U.S.C. § 610) (see 49 U.S.C. § 5323(o)); formula awards or competitive awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(a) and (b)); or low or no emission awards to any area under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(c)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5307(c)(1).

The applicant certifies that it:

- (a) Has or will have the legal, financial, and technical capacity to carry out the program of projects (developed pursuant 49 U.S.C. § 5307(b)), including safety and security aspects of the program;
- (b) Has or will have satisfactory continuing control over the use of equipment and facilities;

Appendix E

- (c) Will maintain equipment and facilities in accordance with the applicant's transit asset management plan;
- (d) Will ensure that, during non-peak hours for transportation using or involving a facility or equipment of a project financed under this section, a fare that is not more than 50 percent of the peak hour fare will be charged for any—
 - (1) Senior;
 - (2) Individual who, because of illness, injury, age, congenital malfunction, or any other incapacity or temporary or permanent disability (including an individual who is a wheelchair user or has semi-ambulatory capability), cannot use a public transportation service or a public transportation facility effectively without special facilities, planning, or design; and
 - (3) Individual presenting a Medicare card issued to that individual under title II or XVIII of the Social Security Act (42 U.S.C. §§ 401 et seq., and 1395 et seq.);
- (e) In carrying out a procurement under 49 U.S.C. § 5307, will comply with 49 U.S.C. §§ 5323 (general provisions) and 5325 (contract requirements);
- (f) Has complied with 49 U.S.C. § 5307(b) (program of projects requirements);
- (g) Has available and will provide the required amounts as provided by 49 U.S.C. § 5307(d) (cost sharing);
- (h) Will comply with 49 U.S.C. §§ 5303 (metropolitan transportation planning) and 5304 (statewide and nonmetropolitan transportation planning);
- (i) Has a locally developed process to solicit and consider public comment before raising a fare or carrying out a major reduction of transportation;
- (j) Either—
 - (1) Will expend for each fiscal year for public transportation security projects, including increased lighting in or adjacent to a public transportation system (including bus stops, subway stations, parking lots, and garages), increased camera surveillance of an area in or adjacent to that system, providing an emergency telephone line to contact law enforcement or security personnel in an area in or adjacent to that system, and any other project intended to increase the security and safety of an existing or planned public transportation system, at least 1 percent of the amount the recipient receives for each fiscal year under 49 U.S.C. § 5336; or
 - (2) Has decided that the expenditure for security projects is not necessary;
- (k) In the case of an applicant for an urbanized area with a population of not fewer than 200,000 individuals, as determined by the Bureau of the Census, will submit an annual report listing projects carried out in the preceding fiscal year under 49 U.S.C. § 5307 for associated transit improvements as defined in 49 U.S.C. § 5302; and
- (l) Will comply with 49 U.S.C. § 5329(d) (public transportation agency safety plan).

Appendix E

CATEGORY 9. FORMULA GRANTS FOR RURAL AREAS.

If the applicant will apply for funds made available to it under the Formula Grants for Rural Areas Program (49 U.S.C. § 5311), it must make this certification. Paragraph (a) of this certification helps FTA make the determinations required by 49 U.S.C. § 5310(b)(2)(C). Paragraph (b) of this certification is required by 49 U.S.C. § 5311(f)(2). Paragraph (c) of this certification, which applies to funds apportioned for the Appalachian Development Public Transportation Assistance Program, is necessary to enforce the conditions of 49 U.S.C. § 5311(c)(2)(D).

- (a) The applicant certifies that its State program for public transportation service projects, including agreements with private providers for public transportation service—
 - (1) Provides a fair distribution of amounts in the State, including Indian reservations; and
 - (2) Provides the maximum feasible coordination of public transportation service assisted under 49 U.S.C. § 5311 with transportation service assisted by other Federal sources; and
- (b) If the applicant will in any fiscal year expend less than 15% of the total amount made available to it under 49 U.S.C. § 5311 to carry out a program to develop and support intercity bus transportation, the applicant certifies that it has consulted with affected intercity bus service providers, and the intercity bus service needs of the State are being met adequately.
- (c) If the applicant will use for a highway project amounts that cannot be used for operating expenses authorized under 49 U.S.C. § 5311(c)(2) (Appalachian Development Public Transportation Assistance Program), the applicant certifies that—
 - (1) It has approved the use in writing only after providing appropriate notice and an opportunity for comment and appeal to affected public transportation providers; and
 - (2) It has determined that otherwise eligible local transit needs are being addressed.

CATEGORY 10. FIXED GUIDEWAY CAPITAL INVESTMENT GRANTS AND THE EXPEDITED PROJECT DELIVERY FOR CAPITAL INVESTMENT GRANTS PILOT PROGRAM.

If the applicant will apply for an award under any subsection of the Fixed Guideway Capital Investment Program (49 U.S.C. § 5309), including an award made pursuant to the FAST Act's Expedited Project Delivery for Capital Investment Grants Pilot Program (Pub. L. 114-94, div. A, title III, § 3005(b)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5309(c)(2) and Pub. L. 114-94, div. A, title III, § 3005(b)(3)(B).

The applicant certifies that it:

Appendix E

- (a) Has or will have the legal, financial, and technical capacity to carry out its Award, including the safety and security aspects of that Award,
- (b) Has or will have satisfactory continuing control over the use of equipment and facilities acquired or improved under its Award.
- (c) Will maintain equipment and facilities acquired or improved under its Award in accordance with its transit asset management plan; and
- (d) Will comply with 49 U.S.C. §§ 5303 (metropolitan transportation planning) and 5304 (statewide and nonmetropolitan transportation planning).

CATEGORY 11. GRANTS FOR BUSES AND BUS FACILITIES AND LOW OR NO EMISSION VEHICLE DEPLOYMENT GRANT PROGRAMS.

If the applicant is in an urbanized area and will apply for an award under subsection (a) (formula grants), subsection (b) (buses and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the certification in Category 8 for Urbanized Area Formula Grants (49 U.S.C. § 5307). This certification is required by 49 U.S.C. § 5339(a)(3), (b)(6), and (c)(3), respectively.

If the applicant is in a rural area and will apply for an award under subsection (a) (formula grants), subsection (b) (bus and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the certification in Category 9 for Formula Grants for Rural Areas (49 U.S.C. § 5311). This certification is required by 49 U.S.C. § 5339(a)(3), (b)(6), and (c)(3), respectively.

Making this certification will incorporate by reference the applicable certifications in Category 8 or Category 9.

If the applicant will receive a competitive award under subsection (b) (buses and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339) related to zero emissions vehicles or related infrastructure, it must make the following certification. This certification is required by 49 U.S.C. § 5339(d).

The applicant will use 5 percent of grants related to zero emissions vehicles (as defined in subsection (c)(1)) or related infrastructure under subsection (b) or (c) to fund workforce development training as described in section 49 U.S.C. § 5314(b)(2) (including registered apprenticeships and other labor-management training programs) under the recipient's plan to address the impact of the transition to zero emission vehicles on the applicant's current workforce; or the applicant certifies a smaller percentage is necessary to carry out that plan.

Appendix E

CATEGORY 12. ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES PROGRAMS.

If the applicant will apply for an award under the Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities Program (49 U.S.C. § 5310), it must make the certification in Category 8 for Urbanized Area Formula Grants (49 U.S.C. § 5307). This certification is required by 49 U.S.C. § 5310(e)(1). Making this certification will incorporate by reference the certification in Category 8, except that FTA has determined that (d), (f), (i), (j), and (k) of Category 8 do not apply to awards made under 49 U.S.C. § 5310 and will not be enforced.

In addition to the certification in Category 8, the applicant must make the following certification that is specific to the Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities Program. This certification is required by 49 U.S.C. § 5310(e)(2).

The applicant certifies that:

- (a) The projects selected by the applicant are included in a locally developed, coordinated public transit-human services transportation plan;
- (b) The plan described in clause (a) was developed and approved through a process that included participation by seniors, individuals with disabilities, representatives of public, private, and nonprofit transportation and human services providers, and other members of the public;
- (c) To the maximum extent feasible, the services funded under 49 U.S.C. § 5310 will be coordinated with transportation services assisted by other Federal departments and agencies, including any transportation activities carried out by a recipient of a grant from the Department of Health and Human Services; and
- (d) If the applicant will allocate funds received under 49 U.S.C. § 5310 to subrecipients, it will do so on a fair and equitable basis.

CATEGORY 13. STATE OF GOOD REPAIR GRANTS.

If the applicant will apply for an award under FTA's State of Good Repair Grants Program (49 U.S.C. § 5337), it must make the following certification. Because FTA generally does not review the transit asset management plans of public transportation providers, the asset management certification is necessary to enforce the provisions of 49 U.S.C. § 5337(a)(4). The certification with regard to acquiring restricted rail rolling stock is required by 49 U.S.C. § 5323(u)(4). Note that this certification is not limited to the use of Federal funds.

The applicant certifies that the projects it will carry out using assistance authorized by the State of Good Repair Grants Program, 49 U.S.C. § 5337, are aligned with the applicant's most recent transit asset management plan and are identified in the investment and prioritization section of such plan, consistent with the requirements of 49 CFR Part 625.

Appendix E

If the applicant operates a rail fixed guideway service, the applicant certifies that, in the fiscal year for which an award is available to the applicant under the State of Good Repair Grants Program, 49 U.S.C. § 5337, the applicant will not award any contract or subcontract for the procurement of rail rolling stock for use in public transportation with a rail rolling stock manufacturer described in 49 U.S.C. § 5323(u)(1).

CATEGORY 14. INFRASTRUCTURE FINANCE PROGRAMS.

If the applicant will apply for an award for a project that will include assistance under the Transportation Infrastructure Finance and Innovation Act (“TIFIA”) Program (23 U.S.C. §§ 601–609) or the State Infrastructure Banks (“SIB”) Program (23 U.S.C. § 610), it must make the certifications in Category 8 for the Urbanized Area Formula Grants Program, Category 10 for the Fixed Guideway Capital Investment Grants program, and Category 13 for the State of Good Repair Grants program. These certifications are required by 49 U.S.C. § 5323(o).

Making this certification will incorporate the certifications in Categories 8, 10, and 13 by reference.

CATEGORY 15. ALCOHOL AND CONTROLLED SUBSTANCES TESTING.

If the applicant will apply for an award under FTA’s Urbanized Area Formula Grants Program (49 U.S.C. § 5307), Fixed Guideway Capital Investment Program (49 U.S.C. § 5309), Formula Grants for Rural Areas Program (49 U.S.C. § 5311), or Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339) programs, the applicant must make the following certification. The applicant must make this certification on its own behalf and on behalf of its subrecipients and contractors. This certification is required by 49 CFR § 655.83.

The applicant certifies that it, its subrecipients, and its contractors are compliant with FTA’s regulation for the Prevention of Alcohol Misuse and Prohibited Drug Use in Transit Operations, 49 CFR Part 655.

CATEGORY 16. RAIL SAFETY TRAINING AND OVERSIGHT.

If the applicant is a State with at least one rail fixed guideway system, or is a State Safety Oversight Agency, or operates a rail fixed guideway system, it must make the following certification. The elements of this certification are required by 49 CFR §§ 672.31 and 674.39.

The applicant certifies that the rail fixed guideway public transportation system and the State Safety Oversight Agency for the State are:

- (a) Compliant with the requirements of 49 CFR Part 672, “Public Transportation Safety Certification Training Program”; and
- (b) Compliant with the requirements of 49 CFR Part 674, “State Safety Oversight”.

Appendix E

CATEGORY 17. DEMAND RESPONSIVE SERVICE.

If the applicant operates demand responsive service and will apply for an award to purchase a non-rail vehicle that is not accessible within the meaning of 49 CFR Part 37, it must make the following certification. This certification is required by 49 CFR § 37.77.

The applicant certifies that the service it provides to individuals with disabilities is equivalent to that provided to other persons. A demand responsive system, when viewed in its entirety, is deemed to provide equivalent service if the service available to individuals with disabilities, including individuals who use wheelchairs, is provided in the most integrated setting appropriate to the needs of the individual and is equivalent to the service provided other individuals with respect to the following service characteristics:

- (a) Response time;
- (b) Fares;
- (c) Geographic area of service;
- (d) Hours and days of service;
- (e) Restrictions or priorities based on trip purpose;
- (f) Availability of information and reservation capability; and
- (g) Any constraints on capacity or service availability.

CATEGORY 18. INTEREST AND FINANCING COSTS.

If the applicant will pay for interest or other financing costs of a project using assistance awarded under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), the Fixed Guideway Capital Investment Grants Program (49 U.S.C. § 5309), or any program that must comply with the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310), “flex funds” from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)), or awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the following certification. This certification is required by 49 U.S.C. §§ 5307(e)(3) and 5309(k)(2)(D).

The applicant certifies that:

- (a) Its application includes the cost of interest earned and payable on bonds issued by the applicant only to the extent proceeds of the bonds were or will be expended in carrying out the project identified in its application; and
- (b) The applicant has shown or will show reasonable diligence in seeking the most favorable financing terms available to the project at the time of borrowing.

Appendix E

CATEGORY 19. CYBERSECURITY CERTIFICATION FOR RAIL ROLLING STOCK AND OPERATIONS.

If the applicant operates a rail fixed guideway public transportation system, it must make this certification. This certification is required by 49 U.S.C. § 5323(v). For information about standards or practices that may apply to a rail fixed guideway public transportation system, visit <https://www.nist.gov/cyberframework> and <https://www.cisa.gov/>.

The applicant certifies that it has established a process to develop, maintain, and execute a written plan for identifying and reducing cybersecurity risks that complies with the requirements of 49 U.S.C. § 5323(v)(2).

CATEGORY 20. PUBLIC TRANSPORTATION ON INDIAN RESERVATIONS FORMULA AND DISCRETIONARY PROGRAM (TRIBAL TRANSIT PROGRAMS).

Before FTA may provide Federal assistance for an Award financed under either the Public Transportation on Indian Reservations Formula or Discretionary Program authorized under 49 U.S.C. § 5311(c)(1), as amended by the FAST Act, (Tribal Transit Programs), the applicant must select the Certifications in Category 21, except as FTA determines otherwise in writing. Tribal Transit Program applicants may certify to this Category and Category 1 (Certifications and Assurances Required of Every Applicant) and need not make any other certification, to meet Tribal Transit Program certification requirements. If an applicant will apply for any program in addition to the Tribal Transit Program, additional certifications may be required.

FTA has established terms and conditions for Tribal Transit Program grants financed with Federal assistance appropriated or made available under 49 U.S.C. § 5311(c)(1). The applicant certifies that:

- (a) It has or will have the legal, financial, and technical capacity to carry out its Award, including the safety and security aspects of that Award.
- (b) It has or will have satisfactory continuing control over the use of its equipment and facilities acquired or improved under its Award.
- (c) It will maintain its equipment and facilities acquired or improved under its Award, in accordance with its transit asset management plan and consistent with FTA regulations, “Transit Asset Management,” 49 CFR Part 625. Its Award will achieve maximum feasible coordination with transportation service financed by other federal sources.
- (d) With respect to its procurement system:
 - (1) It will have a procurement system that complies with U.S. DOT regulations, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 1201, which incorporates by reference U.S. OMB regulatory guidance, “Uniform Administrative Requirements, Cost

Appendix E

Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 200, for Awards made on or after December 26, 2014,

- (2) It will have a procurement system that complies with U.S. DOT regulations, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments,” 49 CFR Part 18, specifically former 49 CFR § 18.36, for Awards made before December 26, 2014, or
 - (3) It will inform FTA promptly if its procurement system does not comply with either of those U.S. DOT regulations.
- (e) It will comply with the Certifications, Assurances, and Agreements in:
- (1) Category 05.1 and 05.2 (Charter Service Agreement and School Bus Agreement),
 - (2) Category 06 (Transit Asset Management Plan),
 - (3) Category 07.1 and 07.2 (Rolling Stock Buy America Reviews and Bus Testing),
 - (4) Category 09 (Formula Grants for Rural Areas),
 - (5) Category 15 (Alcohol and Controlled Substances Testing), and
 - (6) Category 17 (Demand Responsive Service).

CATEGORY 21. EMERGENCY RELIEF PROGRAM.

An applicant to the Public Transportation Emergency Relief Program, 49 U.S.C. § 5324, must make the following certification. The certification is required by 49 U.S.C. § 5324(f) and must be made before the applicant can receive a grant under the Emergency Relief program.

The applicant certifies that the applicant has insurance required under State law for all structures related to the emergency relief program grant application.

Appendix E

**FEDERAL FISCAL YEAR 20XX CERTIFICATIONS AND ASSURANCES FOR
FTA ASSISTANCE PROGRAMS**

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: _____

The Applicant certifies to the applicable provisions of all categories: *(check here)* _____.

Or,

The Applicant certifies to the applicable provisions of the categories it has selected:

Category	Certification
01 Certifications and Assurances Required of Every Applicant	_____
02 Public Transportation Agency Safety Plans	_____
03 Tax Liability and Felony Convictions	_____
04 Lobbying	_____
05 Private Sector Protections	_____
06 Transit Asset Management Plan	_____
07 Rolling Stock Buy America Reviews and Bus Testing	_____
08 Urbanized Area Formula Grants Program	_____
09 Formula Grants for Rural Areas	_____
10 Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program	_____
11 Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs	_____

Appendix E

- 12 Enhanced Mobility of Seniors and Individuals with Disabilities Programs
- 13 State of Good Repair Grants
- 14 Infrastructure Finance Programs
- 15 Alcohol and Controlled Substances Testing
- 16 Rail Safety Training and Oversight
- 17 Demand Responsive Service
- 18 Interest and Financing Costs
- 19 Cybersecurity Certification for Rail Rolling Stock and Operations
- 20 Tribal Transit Programs
- 21 Emergency Relief Program

CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE

AFFIRMATION OF APPLICANT

Name of the Applicant: _____

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant’s behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may later seek federal assistance to be awarded by FTA during the federal fiscal year.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, “Program Fraud Civil Remedies,” 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

Appendix E

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature _____ Date: _____

Name _____ Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): _____

As the undersigned Attorney for the above-named Applicant, I hereby affirm to the Applicant that it has authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature _____ Date: _____

Name _____ Attorney for Applicant

Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.

SIERRA COUNTY TRANSPORTATION COMMISSION

**RESOLUTION APPROVING THE EXECUTION OF THE
MASTER FUND TRANSFER AGREEMENT (MFTA) FOR THE PERIOD OF
JANUARY 1, 2025 TO DECEMBER 31, 2034**

Resolution 2024-18

WHEREAS, Sierra County Transportation Commission (SCTC) has been designated by the State of California as the Regional Transportation Planning Agency (RTPA) for Sierra County; and

WHEREAS, SCTC receives federal and state funding administered by the California Department of Transportation, Office of Regional and Community Planning; and

WHEREAS, the California Department of Transportation, Office of Regional and Community Planning, which administers the funds detailed in the MFTA, requires the execution of a Master Fund Transfer Agreement authorized by a resolution from the governing board of a local or regional agency; and

WHEREAS, SCTC is an eligible recipient of federal, state, and local funding; and

WHEREAS, the Executive Director or the SCTC Chair is authorized to enter into contracts for grants awarded from federal, state, and local funding; and

WHEREAS, SCTC intends to delegate the authority to execute any agreements and amendments to the Executive Director or the SCTC Chair.

NOW, THEREFORE, BE IT RESOLVED THAT THE SIERRA COUNTY TRANSPORTATION COMMISSION HEREBY:

1. Authorizes the Executive Director or the SCTC Chair to execute the Master Fund Transfer Agreement (MFTA) with the California Department of Transportation;
2. Agrees to comply with all conditions and requirements outlined in the MFTA, as well as applicable statutes, regulations, and guidelines for all state and federal funds administered by the California Department of Transportation, Office of Regional and Community Planning;
3. Authorizes the Executive Director or the SCTC Chair to undertake any further actions necessary to implement the MFTA, including executing amendments and other documents requiring the signature of an official representative of the Sierra County Transportation Commission.

PASSED AND ADOPTED by the Sierra County Transportation Commission this 25th day of September 2024 by the following vote:

AYES: Heuer, Rogers, Markum, McIlravy, Dryden, Roen

NOES: None

ABSTAINED: None

ABSENT: Cueto



Paul Roen, Chair
Sierra County Transportation Commission



Rhetta Vander Ploeg
Sierra County Counsel

ATTEST:


Suzanne Smith, Executive Secretary

Sierra County Transportation Commission
Meeting: January 15, 2025
Agenda Item 11 – Overall Work Program

A. Report on status of the Overall Work Program budget and activities for the current fiscal year.

This is a standing agenda item. No action required.

B. Resolution approving an amendment to the FY 2024-25 Overall Work Program authorizing the Chair or Executive Director to execute Overall Work Program Agreement 2025-01.

Background: Due to the implementation of the 2025 Master Fund Transfer Agreement (MFTA) for planning, it is necessary to update the current Overall Work Program Agreement to reflect the new MFTA contract number.

Recommended Motion: Adopt Resolution 2025-01 amending FY 2024-25 Overall Work Program and approve Overall Work Program Agreement 2025-01.

SIERRA COUNTY TRANSPORTATION COMMISSION

**In the Matter of
Amended FY 2024-25
Overall Work Program Agreement**

Resolution 2025-01

BE IT RESOLVED that due to the implementation of a new Master Fund Transfer Agreement for planning, an amended 2024-25 Overall Work Program Agreement is hereby approved and adopted.

BE IT FURTHER RESOLVED that Sierra County Transportation Commission authorizes the Chair or the Executive Director of the Sierra County Transportation Commission as the positions designated with the responsibility to execute the standard Overall Work Program Agreement and payment requests.

ADOPTED by the Sierra County Transportation Commission on the 15th day of January 2025, by the following vote:

AYES: _____
NOES: _____
ABSTAINED: _____
ABSENT: _____

, Chair
Sierra County Transportation Commission

ATTEST:

Suzanne Smith, Executive Secretary

OVERALL WORK PROGRAM AGREEMENT (OWPA)
Sierra County Transportation Commission

MFTA#: 74A1646
 AGENCY DUNS#: 4048204
 AGENCY UEI#: NA7LYJSG6318

FY: 2024-2025 OWP Board Approval Date: 7/17/2024 Amendment #: 1

- The undersigned signatory hereby commits to complete this Fiscal Year (FY) the Annual Overall Work Program (OWP), which has been approved by the Department of Transportation (Caltrans), Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) and is attached as part of this OWPA.
- All of the obligations, duties, terms and conditions set forth in the Master Fund Transfer Agreements (MFTA) that was executed January 1, 2025 through December 31, 2034 with Caltrans are incorporated by reference as part of this OWPA for this FY.
- Match amounts, sources, and eligibility for Regional Transportation Planning Funds listed below, must be in compliance with Federal, State, or contractually agreed upon requirements.
- Subject to the availability of funds this FY OWPA funds encumbered by Caltrans include, but may not exceed, the following:

CFDA #	Funding Source	MIN Required Match %	CURRENT FY Allocated Programmed Amount	CARRYOVER Programmed Amount	Toll Credit Match	Local/In-Kind Match	TOTAL Estimated Expenditures
20.205	FHWA PL (Toll Credit)	11.47%					\$0.00
20.205	FHWA PL (Local/In-kind Match)	11.47%					\$0.00
20.205	FHWA PL (CS LM Waiver)	0.00%					\$0.00
20.505	FTA 5303 (Toll Credit Match)	11.47%					\$0.00
20.505	FTA 5303 (Local/In-kind Match)	11.47%					\$0.00
20.505	FTA 5304	11.47%					\$0.00
20.205	FHWA SPR	20.00%					\$0.00
	RPA	0.00%	\$125,500.00	\$21,964.84			\$147,464.84
	RPA Grants	0.00%					\$0.00
	SHA Grants	11.47%					\$0.00
	SB1 Formula	11.47%					\$0.00
	SB1 Competitive	11.47%					\$0.00
	SHA-Climate Adaptation	11.47%					\$0.00
	Total Programmed Amount		\$125,500.00	\$21,964.84	\$0.00	\$0.00	\$147,464.84

Agency Certification of Programmed Funds	
The Agency certifies that programmed amounts are representative of eligible and	
<i>Bryan Davey</i>	12/4/2024
Authorized Signature	Date
Bryan Davey, Executive Director	
Printed Name and Title	

District Approval of Programmed Funds	
The District has reviewed and approves the OWPA as submitted. Programmed	
Authorized Signature	Date
Printed Name and Title	

(HQ Department of Transportation Use Only)					
The total amount of FEDERAL funds encumbered by this document are: \$ _____					
Fund Title: _____	Item: _____	Chapter Statute: _____	Fiscal Year: _____		
The total amount of STATE funds encumbered by this document are: \$ _____					
Fund Title: _____	Item: _____	Chapter Statute: _____	Fiscal Year: _____		
Encumbrance Details:					
Fed/State	CT	Acct Line #	Project ID	Phase/Fund	Amount \$

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and expenditure purpose stated above.

Signature of Department of Transportation Resources/Accounting Officer

Date

Sierra County Transportation Commission
Meeting: January 15, 2025
Agenda Item 12 – Regional Transportation Plan

A. Report on status of the 2025 Regional Transportation Plan update.

No action required.

Draft for internal review

2025 Sierra County Regional Transportation Plan

Admin Draft - Executive Summary & Existing Conditions

Prepared by:

Green DOT Transportation Solutions

Prepared for:

Sierra County Transportation Commission

0 EXECUTIVE SUMMARY

0.1. INTRODUCTION

The Sierra County Transportation Commission (SCTC) is the Regional Transportation Planning Agency (RTPA) for Sierra County, responsible for overseeing the development and implementation of transportation planning within the region. As a rural county nestled in the northern Sierra Nevada, Sierra County's transportation network serves diverse needs, including local travel, tourism, and emergency services. SCTC's mission is to ensure a transportation system that is safe, efficient, and accessible to all residents while preserving the county's natural environment.

Federal law (Title 23 CFR 450.300, Subpart B) and California Government Code Section 65080 mandate RTPAs to prepare long-range transportation plans to guide transportation investments over a minimum 20-year horizon. The 2025 Sierra County Regional Transportation Plan (RTP) serves as a roadmap for addressing current transportation challenges and preparing for future needs. By updating the RTP every four to five years, Sierra County remains eligible for critical state and federal funding programs.

The 2025 RTP builds on the foundation of the 2020 plan, incorporating updated data and addressing new priorities, such as climate resilience, equity, and emerging technologies. It considers all modes of transportation, including roadways, public transit, active transportation, freight, aviation, and emergency routes. Developed through collaboration with Caltrans, Tribal governments, community stakeholders, and the public, the RTP aligns with state and federal goals while addressing Sierra County's unique rural context.

Key Elements of the RTP:

- **Policy Element:** Defines regional goals and policies, addressing safety, equity, sustainability, and economic vitality.
- **Action Element:** Outlines prioritized projects across transportation modes to meet the county's needs.
- **Financial Element:** Identifies available funding sources and financial strategies to support the planned projects.

0.2. OVERVIEW OF REGIONAL VISION

Sierra County envisions a transportation network that fosters connectivity, supports economic growth, and preserves its natural beauty. This vision aligns with state and federal initiatives such as California’s Climate Action Plan for Transportation Infrastructure (CAPTI) and the federal Infrastructure Investment and Jobs Act (IIJA).

Goals:

1. Maintain and enhance the safety and reliability of roads and bridges.
2. Expand multimodal transportation options to promote sustainability.
3. Support tourism and recreation while preserving natural resources.
4. Reduce greenhouse gas emissions through investment in zero-emission vehicles (ZEVs) and active transportation.
5. Strengthen resilience to climate impacts, such as wildfires and extreme weather.

Legislative initiatives like California’s Senate Bill 1 (SB 1) provide funding for transportation maintenance and improvements, which are vital for addressing the county’s infrastructure challenges. Between 2021 and 2024, Sierra County has received over \$15 million in SB 1 allocations for road maintenance and active transportation projects.

0.3. OVERVIEW OF ACTION ELEMENT

The Action Element identifies over 120 transportation projects, categorized by mode: roadways, bridges, public transit, bicycle and pedestrian infrastructure, aviation, and freight movement. Notable projects include:

- **Roadway Improvements:** Reconstruction of portions of State Route 49 to address safety concerns and enhance connectivity. This includes paving upgrades, signage improvements, and measures to mitigate winter weather impacts.
- **Active Transportation:** Expansion of bicycle trails near Downieville, supporting both local mobility and tourism. These trails will integrate with existing mountain biking infrastructure to create safer and more accessible routes for cyclists.

- **Public Transit:** Upgrades to Sierra County Transit Services, including zero-emission vehicles to reduce environmental impacts. Planned improvements include the introduction of more frequent routes and improved accessibility for seniors and individuals with disabilities.
- **Bridge Rehabilitation:** Seismic retrofitting of aging structures to ensure safety and reliability. This includes work on key bridges along major county routes, addressing structural integrity and flood resilience.

The Action Element also emphasizes the importance of integrated transportation solutions that connect various modes, such as improved transit stops near bike paths and pedestrian-friendly zones in community hubs. Figures ____ provide a comprehensive breakdown of project needs and funding allocations by mode, highlighting the county's commitment to creating a cohesive transportation network.

Figure 0-1: Percentage of Projects by Mode

Mode	Percentage of Projects
Roadways	40%
Bridges	25%
Public Transit	15%
Bicycle and Pedestrian Infrastructure	10%
Aviation	5%
Freight Movement	5%

Figure 0-2: Percentage of Funding Needs by Mode

Mode	Percentage of Funding Needs
Roadways	50%
Bridges	30%
Public Transit	10%
Bicycle and Pedestrian Infrastructure	5%
Aviation	3%
Freight Movement	2%

0.4. OVERVIEW OF FINANCIAL ELEMENT

The Financial Element evaluates the anticipated revenue and funding gaps for transportation needs in Sierra County. The county’s short-term funding needs exceed \$50 million, while long-term needs are projected to surpass \$200 million. These financial requirements underscore the importance of leveraging diverse funding sources to address immediate and strategic transportation priorities.

Funding sources include:

- **State Transportation Improvement Program (STIP):** \$10 million allocated over five years, primarily targeting infrastructure improvements for state highways and regionally significant roadways. STIP funding is critical for addressing Sierra County’s pressing roadway maintenance and rehabilitation needs.
- **Highway User Tax Account (HUTA):** Annual revenue of approximately \$1.5 million is dedicated to local roadway maintenance. This funding supports snow removal, pavement repairs, and other essential services to ensure year-round accessibility.

- Federal Infrastructure Programs:** Competitive grants under the IJJA provide an opportunity for significant investment in long-term projects, such as bridge retrofits, zero-emission transit upgrades, and active transportation infrastructure. Recent IJJA-funded projects include enhancements to rural transit systems and improvements to State Route 49.

Additional funding mechanisms, such as local sales tax measures and private-public partnerships, are being explored to fill the identified gaps. A comprehensive analysis of funded versus unfunded projects will illustrate the transportation shortfall across all modes, highlighting areas requiring urgent investment and planning.

Figure 0-3: Funded vs Unfunded Projects by Mode

Mode	Percentage Funded	Percentage Unfunded
Roadways	60%	40%
Bridges	70%	30%
Public Transit	50%	50%
Bicycle and Pedestrian Infrastructure	30%	70%
Aviation	20%	80%
Freight Movement	15%	85%

1 INTRODUCTION

1.1. ABOUT THE SIERRA COUNTY TRANSPORTATION COMMISSION

The Sierra County Transportation Commission (SCTC) serves as the Regional Transportation Planning Agency (RTPA) for Sierra County, ensuring the alignment of local, state, and federal transportation objectives. The SCTC's mission includes facilitating sustainable, safe, and equitable transportation solutions that enhance mobility for all residents and visitors. As a predominantly rural county with dispersed population centers like Loyalton, Downieville, Sierra City, and Sierraville, SCTC addresses unique challenges, including limited transit access, aging infrastructure, and diverse stakeholder interests.

Key SCTC functions include:

- Planning: Developing and updating the Regional Transportation Plan (RTP) to guide long-term investments.
- Funding Administration: Managing and allocating federal and state transportation funds, such as those provided through the State Transportation Improvement Program (STIP) and Transportation Development Act (TDA).
- Stakeholder Engagement: Collaborating with local governments, tribal entities, and state agencies to achieve shared transportation goals.
- Technical Advisory Committees

SCTC works with two key advisory bodies to enhance the planning process:

- Technical Advisory Committee (TAC): Comprised of transportation professionals from local, regional, and state agencies, the TAC provides technical guidance on transportation priorities.
- Social Services Transportation Advisory Council (SSTAC): Focused on the needs of seniors, people with disabilities, and low-income populations, the SSTAC ensures equity in transit planning.

1.2. ABOUT THE REGIONAL TRANSPORTATION PLAN

The Sierra County Regional Transportation Plan (RTP) serves as a comprehensive and forward-looking blueprint designed to address the multifaceted transportation challenges and opportunities unique to the region. It provides a

structured framework for identifying and addressing current and future transportation needs, establishing investment priorities that balance practicality with long-term benefits, and ensuring compliance with both state and federal mandates.

Key Functions of the Sierra County RTP:

- **Identifying Regional Transportation Needs:** The RTP systematically evaluates existing transportation infrastructure, including state highways, local roads, and public transit systems. It considers demographic shifts, economic trends, and community feedback to pinpoint critical gaps in mobility, access, and safety. This ensures that the transportation system evolves to meet the needs of residents, businesses, and visitors.
- **Setting Investment Priorities:** Recognizing that financial resources are finite, the RTP establishes a hierarchy of projects based on criteria such as urgency, community impact, environmental sustainability, and cost-effectiveness. High-priority investments may include repairing deteriorating bridges, enhancing transit access for underserved populations, and developing active transportation networks like bike paths and pedestrian-friendly zones.
- **Alignment with Statewide and Federal Requirements:** The RTP integrates state and federal policies, such as California's greenhouse gas (GHG) reduction targets and federal mandates under the Clean Air Act. This ensures that regional planning contributes to broader objectives like climate adaptation, equity in transportation access, and improved air quality.

Addressing Critical Regional Challenges:

- **Maintaining Rural Connectivity:** Sierra County's vast geography and dispersed population make transportation lifelines essential for connecting communities. The RTP prioritizes maintaining and enhancing critical routes like State Routes 49 and 89, which facilitate not only daily commutes but also emergency evacuation during wildfires or severe weather events.
- **Fostering Sustainable Development:** By integrating transportation planning with land use policies, the RTP supports the creation of compact, walkable communities that reduce reliance on personal vehicles. This includes promoting transit-oriented development and supporting projects that enhance access to local schools, medical facilities, and employment centers without compromising the county's natural beauty.

- **Preparing for Climate Resilience:** The RTP adopts a proactive approach to climate adaptation, addressing vulnerabilities such as flooding, landslides, and wildfire risks. Investments in infrastructure resilience—such as improved drainage systems, wildfire-resistant designs, and redundant transportation routes—are essential for safeguarding mobility and community wellbeing in the face of increasingly frequent extreme weather events.

Vision for the Future:

The Sierra County RTP is more than a planning document; it is a tool for fostering economic growth, ensuring social equity, and protecting the environment. By strategically aligning short-term actions with long-term goals, the RTP creates a pathway to a transportation network that is not only functional but also adaptable, sustainable, and reflective of the unique needs of Sierra County’s communities and ecosystems. This holistic approach ensures that transportation investments yield maximum benefits for generations to come.

1.2.1. Purpose of the Plan

The purpose of this RTP is to:

- Establish a 20-year vision for transportation investments that support mobility, safety, and environmental sustainability.
- Provide a framework for prioritizing transportation projects based on need, impact, and cost-effectiveness.
- Comply with legal mandates, including California Government Code §65080, Title VI of the Civil Rights Act, and the Clean Air Act.

1.2.2. Regional Transportation Plan Elements

The Sierra County RTP is organized into five key chapters:

1. **Executive Summary & Introduction:** Outlines the plan’s purpose, scope, and process.
2. **Existing Conditions:** Assesses current demographic, economic, and transportation trends.
3. **Policy Element:** Defines goals, objectives, and performance measures to guide investment decisions.
4. **Action Element:** Lists prioritized transportation projects and programs.

5. **Financial Element:** Details anticipated revenues, funding sources, and fiscal constraints.

1.3. RTP PLANNING PROCESS

1.3.1. Federal Planning Requirements

Federal laws establish a robust framework for developing Regional Transportation Plans (RTPs), ensuring that these plans not only meet local and regional needs but also align with national priorities and objectives. These requirements emphasize creating a transportation system that is safe, sustainable, and accessible for all users while preserving critical infrastructure for future generations. By integrating these federal mandates, RTPs play a crucial role in achieving broader goals related to public safety, environmental sustainability, and social equity.

The Sierra County RTP reflects these federal objectives, addressing key focus areas critical to the county’s unique challenges and opportunities:

- **Safety:** Prioritizing infrastructure and policies that protect all users—drivers, cyclists, pedestrians, and transit riders—by reducing accidents and improving system reliability.
- **Environmental Stewardship:** Actively mitigating greenhouse gas emissions through strategies such as promoting active transportation and zero-emission vehicles, while preparing infrastructure to withstand climate-related impacts like extreme weather and wildfires.
- **Equity:** Bridging gaps in transportation access for underserved populations, ensuring that all residents, regardless of location, income, or mobility, can connect to essential services and opportunities.
- **Infrastructure Preservation:** Allocating resources to maintain and enhance existing transportation assets, ensuring their longevity and functionality to meet current and future demands.

Through these guiding principles, the Sierra County RTP aligns regional priorities with federal standards, contributing to a safer, greener, and more equitable transportation network.

1.3.2. Coordination with Other Plans and Studies

The Sierra County RTP aligns with several key planning documents, ensuring a coordinated and strategic approach to transportation development that integrates local, regional, and state priorities. These foundational documents provide a comprehensive framework to guide transportation investments and policy decisions:

- **Sierra County General Plan (2012):** This foundational document outlines the county’s overarching goals and policies related to land use, housing, economic development, and transportation. It provides the long-term vision for sustainable growth and ensures that transportation planning supports compatible land use patterns and community needs.
- **Caltrans District 3 Highway Management Plan:** This document guides the maintenance, improvement, and operational strategies for state highways within the region. By coordinating with this plan, the RTP ensures that Sierra County’s transportation priorities align with Caltrans’ efforts to preserve and enhance critical highway infrastructure.
- **Neighboring Regional Transportation Plans:** These plans from adjacent counties support cross-border connectivity and collaboration. Aligning with neighboring RTPs ensures that Sierra County’s transportation network integrates seamlessly with regional systems, facilitating economic activity, tourism, and mobility across jurisdictional boundaries.

Together, these documents create a cohesive framework that strengthens the RTP’s focus on sustainability, safety, equity, and regional collaboration.

1.3.3. Climate Change and Environmental Quality

Addressing climate change and ensuring environmental quality are central priorities for the Sierra County RTP. With transportation contributing 39% of California’s greenhouse gas (GHG) emissions (CARB, 2023), the RTP plays a critical role in advancing strategies to reduce emissions, promote sustainability, and enhance resilience to climate impacts. These efforts align with state and federal goals for reducing GHG emissions while preparing infrastructure to withstand increasingly severe weather events.

Key strategies include:

- **Expanding Zero-Emission Vehicle (ZEV) Infrastructure:** Increasing the availability of EV charging stations and other ZEV facilities to encourage the adoption of cleaner vehicle technologies. This supports both regional air quality improvements and California’s broader GHG reduction targets.
- **Promoting Active Transportation Options:** Developing and enhancing infrastructure for walking and biking, such as safe routes to schools, multi-use trails, and bike lanes. These initiatives aim to reduce reliance on motor vehicles while promoting healthier, more sustainable mobility choices.
- **Enhancing Resilience to Extreme Weather:** Strengthening the transportation network to withstand climate-related challenges like flooding, wildfires, and severe winter storms. Projects include upgrading drainage systems, implementing erosion control measures, and maintaining critical routes for emergency access.

These integrated strategies ensure that Sierra County’s transportation network contributes to climate mitigation, supports a sustainable future, and remains reliable under changing environmental conditions.

1.3.4. Transportation/Land Use Integration

The integration of transportation planning with land use policies is a cornerstone of the Sierra County RTP, fostering the development of compact, walkable, and connected communities. By aligning transportation investments with land use goals, the RTP promotes sustainable growth patterns that reduce reliance on personal vehicles, enhance accessibility, and preserve the county’s unique rural character.

Key projects supporting this integration include:

- **Expanded Sidewalks and Bike Lanes in Loyalton:** Enhancing pedestrian and bicycle infrastructure within Sierra County’s only incorporated city improves safety, supports active transportation, and connects residents to local destinations such as schools, parks, and commercial centers.
- **Connectivity Improvements Between Sierraville, Downieville, and Loyalton to Recreational Areas within and around Sierra County:** Strengthening links to key recreation destinations supports tourism, improves mobility for residents, and aligns with the county’s goal to balance development with its natural environment.

This integrated approach not only encourages sustainable transportation behaviors but also supports economic vitality and community well-being by fostering vibrant, accessible neighborhoods where residents and visitors can live, work, and play without over-reliance on vehicles.

1.3.5. Participation and Coordination

Robust community engagement was a cornerstone of the RTP development process, ensuring that diverse perspectives shaped its priorities and strategies. A variety of outreach methods, including public workshops, tribal consultations, and community surveys, provided opportunities for residents, stakeholders, and tribal representatives to contribute meaningful input. This collaborative approach ensured that the RTP aligns with local values and addresses the region's unique transportation challenges.

1.3.6. Coordination with Native American Tribal Governments

The Sierra County RTP prioritizes collaboration with Native American Tribal Governments to ensure transportation planning respects and incorporates tribal needs and cultural heritage. Through a series of consultations, tribal representatives provided essential insights on mobility challenges, culturally significant locations, and the unique needs of their communities, which informed the RTP's overarching strategies.

Key Areas of Collaboration:

1. Respect for Culturally Significant Sites:

- Planning processes considered the location and significance of sacred and historical tribal lands, ensuring transportation decisions align with preserving these areas. Special attention was given to avoiding disruption to sites of cultural importance while balancing transportation improvements.

2. Ongoing Tribal Engagement:

- The RTP framework ensures continuous consultation with tribal governments during project development and implementation, allowing for adaptive planning that incorporates evolving needs and feedback.
- Collaborative discussions emphasized not just immediate transportation issues but also long-term goals for tribal mobility and cultural preservation.

This approach ensures the RTP respects and integrates tribal perspectives, fostering a transportation network that reflects the shared goals of access, sustainability, and cultural preservation.

Table 1.1: Native American Tribal Contacts

Tribe/Organization	Contact Information	Role/Engagement
Maidu Cultural and Development Group	Address/Email/Phone	Consultation on cultural preservation and transportation impacts.
Washoe Tribe of Nevada	Address/Email/Phone	Input on historical lands and transportation access.
Greenville Rancheria of Maidu Indians	Address/Email/Phone	Engagement on transportation projects affecting tribal resources.
Tsi-Akim Maidu Corporation	Address/Email/Phone	Advisory role on tribal and cultural transportation priorities.

Figure 1-1: Tribal Territories in Sierra County

1.3.7. Coordination with the California State Wildlife Action Plan

The Sierra County RTP aligns closely with the California State Wildlife Action Plan (SWAP) to ensure that transportation planning supports regional conservation goals and minimizes environmental impacts. By integrating these priorities, the RTP balances infrastructure development with the protection of sensitive ecosystems and species.

Key Conservation Integration Strategies:

1. Protection of Sensitive Habitats and Species:

- o The RTP incorporates measures to safeguard critical habitats and natural ecosystems, aligning with state conservation goals. By integrating these considerations into transportation planning, the RTP ensures that infrastructure development supports environmental stewardship and minimizes impacts on sensitive areas.

2. Minimizing Ecological Impacts:

- Route planning emphasizes the avoidance of environmentally sensitive areas, such as wetlands, migration corridors, and biodiversity hotspots. Where avoidance is not feasible, strategies include habitat restoration and mitigation to minimize disruptions.

3. Wildlife-Friendly Infrastructure:

- Consideration is given to designing wildlife crossings, such as overpasses or underpasses, in areas where transportation corridors intersect migration routes or known wildlife activity zones. These features reduce vehicle-wildlife collisions and maintain ecosystem connectivity.

4. Collaboration with Conservation Agencies:

- The RTP process includes consultations with resource agencies, such as the California Department of Fish and Wildlife and the U.S. Forest Service, to ensure transportation improvements align with broader conservation goals. Coordination allows for the integration of resource management plans and environmental assessments.

This approach ensures that transportation development complements ecological stewardship, creating a resilient and environmentally sustainable transportation network that aligns with California's conservation vision.

2 EXISTING CONDITIONS

This chapter provides a comprehensive examination of the existing conditions influencing the development and implementation of the 2025 Sierra County Regional Transportation Plan (RTP). It builds on the baseline established in the previous RTP and incorporates more recent data, trends, and studies to offer a holistic view of Sierra County's transportation setting.

The existing conditions analysis includes demographic profiles, land use patterns, current transportation infrastructure, mobility services, environmental constraints, economic considerations, public health factors, safety trends, and technological capacities. Collectively, these insights form the foundation upon which subsequent planning and policy recommendations will rest, ensuring that the 2025 RTP addresses local needs while aligning with regional, state, and federal transportation goals.

2.1. SETTING

Sierra County is located in Northern California, nestled in the heart of the northern Sierra Nevada Mountain range. Encompassing approximately 953 square miles, the county is characterized by a complex geography of steep mountain slopes, densely forested hills, alpine meadows, and the expansive Sierra Valley, the largest alpine valley in North America. More than two-thirds of Sierra County's land area (about 68%, per U.S. Forest Service [USFS], 2023) is publicly owned and managed by federal agencies, primarily the Tahoe National Forest and the Humboldt-Toiyabe National Forest. This predominance of public lands influences transportation planning, as significant roadway mileage traverses remote areas maintained to serve both local communities and recreational visitors.

Topographic challenges define the county's transportation environment. Elevations range roughly from 1,800 feet in the Sierra Valley near Loyalton to over 8,600 feet at the county's higher peaks. Snow accumulation, rockslides, and variable geological conditions require careful roadway design and consistent maintenance. Travel corridors, primarily aligned along river valleys and plateaus, reflect historical settlement patterns and remain critical for connecting sparsely distributed communities.

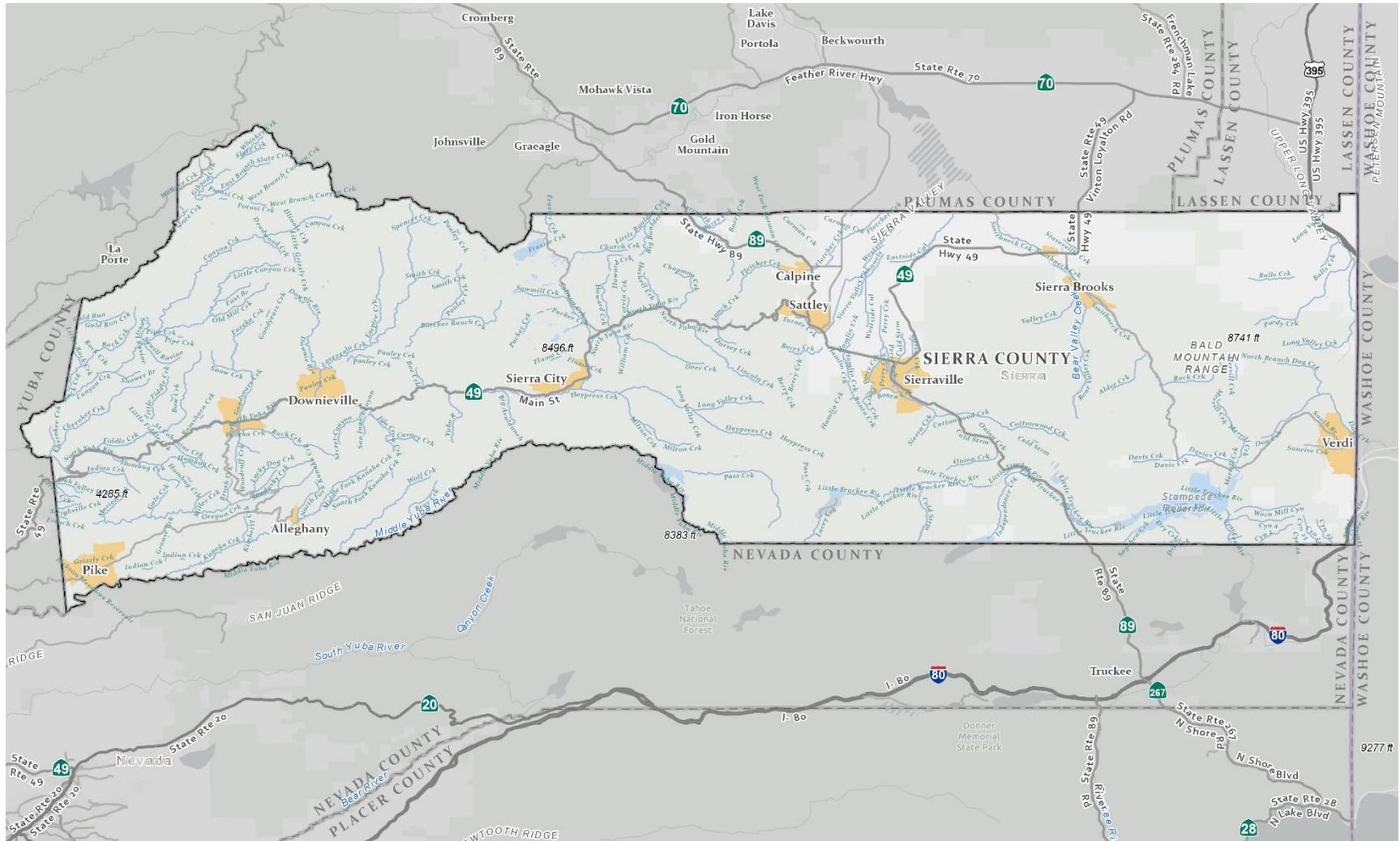


Figure 2-1: Location Map

2.2. POPULATION AND DEMOGRAPHICS

2.2.1. Historical Population

Sierra County’s population remains one of the smallest in California, accounting for less than 0.01% of the state’s total population. As of January 2024, the California Department of Finance (DOF) estimates the county’s population at approximately 3,150 individuals, slightly down from 3,236 recorded in the 2020 U.S. Census. This represents a decline of about 2.7% over four years. Since the early 2000s, population change in Sierra County has been minimal, often fluctuating around 3,000–3,500 residents. Outmigration of younger adults seeking employment and educational opportunities elsewhere, coupled with lower birth rates, has contributed to a relatively stable or slightly declining population base.

Figure 2-2. Historical and Forecasted Population

Year	Population	Percentage Change
2000	3,555	-
2010	3,240	-8.9%
2020	3,236	-0.1%
2024	3,150 (est.)	-2.7%
2030 (projected)	3,008	-4.5%
2040 (projected)	2,993	-0.5%

Source: California Department of Finance (DOF) Population Estimates, U.S. Census Bureau (Decennial Census 2000, 2010, 2020)

2.3. DEMOGRAPHICS

2.3.1. Age of Population

The median age in Sierra County is approximately 54.3 years (U.S. Census Bureau, ACS 2017–2021), significantly higher than the California median of 37.5. Over 30% of the population is 65 or older, compared to around 15% statewide. This aging demographic points to mobility challenges such as the need for medical transportation, senior-friendly transportation services, and a focus on accessible pedestrian infrastructure in town centers. Conversely, the share of residents under 18 is around 15%, lower than the state average, suggesting limited school-related transportation demand but underscoring the importance of recruiting and retaining young families to maintain community vitality.

Table 2.1: Existing Age of Population

Age Group	Sierra County (%)	California (%)
Under 18 Years	15%	22%
18–64 Years	55%	63%
65 Years and Older	30%	15%
Median Age	54.3 Years	37.5 Years

Source: U.S. Census Bureau, American Community Survey (ACS) 2017–2021

2.3.2. Demographics

The county’s population is predominantly white (approximately 87%), followed by Hispanic or Latino (8%), with the remaining 5% composed of Native American, Asian, African American, and multiracial individuals (ACS 2017–2021). While overall diversity is limited, cultural activities, small businesses, and seasonal workers of various backgrounds introduce a level of multicultural influence on community life and transportation needs.

Table 2.2: Race and Ethnicity in Sierra County

Race/Ethnicity	Percentage of Population
White	87%
Hispanic or Latino	8%
Native American	2%
Asian	1%
African American	<1%
Multiracial/Other	2%

Source: U.S. Census Bureau, American Community Survey (ACS) 2017–2021

2.4. SOCIOECONOMIC CONDITIONS

2.4.1. Income and Poverty

Sierra County's socioeconomic conditions present a nuanced picture of rural living, with challenges linked to limited economic opportunities, lower-than-average income levels, and persistent poverty rates. Understanding these factors is critical to shaping transportation policies that address equity, accessibility, and economic mobility.

The median household income in Sierra County is approximately \$61,108 (U.S. Census Bureau, American Community Survey [ACS] 2017–2021), substantially lower than the statewide median of nearly \$84,900. This income disparity highlights the financial challenges faced by many Sierra County residents. Over 20% of households in the county are classified as low-income by California Housing Partnership standards, emphasizing the need for affordable transportation options to access jobs, education, and essential services2020 Sierra County RTPSierra County existing ...

- Figure 2.3 provides a visual representation of the spatial distribution of median household incomes across the county, illustrating disparities between communities like Loyalton and more rural, unincorporated areas.

Table 2.3: Median Household Income

Location	Median Household Income
Sierra County	\$61,108
California (Statewide)	\$84,900
United States	\$74,580

Source: U.S. Census Bureau, American Community Survey (ACS) 2018–2022

Approximately 12.2% of Sierra County residents lived below the federal poverty threshold between 2017 and 2021 (ACS), compared to 15.1% statewide. This percentage reflects a mix of economic stagnation in the region and limited high-wage employment opportunities. Children and seniors are disproportionately affected; nearly 20% of children and 15% of seniors live in poverty. Transportation barriers compound these challenges, limiting access to education, healthcare, and employment.

Table 2.4: Poverty Level

Population Group	Sierra County Poverty Rate (%)	California Poverty Rate (%)
Overall Population	12.2%	15.1%
Children (Under 18 Years)	20%	18.5%
Seniors (65 Years and Older)	15%	10.1%

Source: U.S. Census Bureau, American Community Survey (ACS) 2017–2021

2.4.2. Employment

Historically, Sierra County’s economy centered on resource extraction—mining, logging, and milling were once the primary employers. As of the early 2020s, these sectors have significantly contracted due to resource depletion, stricter environmental regulations, and a shift toward conservation. Current key employers include county government, U.S. Forest Service offices, the local school district, small-scale ranching, and seasonal

tourism/hospitality services. The Downieville-Loyalton corridor experiences increased visitation during summer, with mountain biking, fishing, hunting, and river rafting drawing thousands of visitors. According to the Sierra County Economic Development Committee (2023), tourism-related spending in summer months can boost local businesses by up to 20-30%.

Table 2.5: Major Employers

Employer	Location	Industry
Sierra County Government	Downieville	County Government Offices
U.S. Forest Service	Various	Federal Government
Sierra-Plumas Joint Unified School District	Loyalton	Education
Eastern Plumas Health Care	Loyalton	Healthcare Services
Herrington's Sierra Pines Resort	Sierra City	Hospitality and Tourism
Sardine Lake Resort	Sierra City	Hospitality and Tourism
Golden West Dining	Loyalton	Restaurant
Leonard's Market	Loyalton	Retail Grocery
Western Sierra Medical Clinic	Downieville	Healthcare Services
Toddler Towers Child Care Center	Loyalton	Child Care Services

Source: California Employment Development Department

Unemployment in Sierra County was approximately 5–6% in 2023, higher than the California average of 4.1% during the same period. Employment opportunities within the county are scarce, forcing 85% of workers to commute to jobs in neighboring areas, including Nevada and Plumas counties. The reliance on long commutes exacerbates transportation costs for low-income households

Employment opportunities remain limited, and unemployment rates, while not dramatically higher than the state average, are sensitive to seasonal fluctuations. The Employment Development Department (EDD, 2023) estimates an unemployment rate hovering around 5-6%, influenced by weather-dependent construction, forestry, and tourism industries.

Table 2.6: Employment Characteristics

Employment Characteristic	Sierra County	California
Unemployment Rate (2023)	5–6%	4.1%
Primary Employment Sectors	Public Sector, Small-Scale Agriculture, Seasonal Tourism	Technology, Healthcare, Services
Percentage of Workers Commuting Outside County	85%	N/A
Major Destinations for Commuters	Nevada County, Plumas County	N/A
Seasonal Employment Sensitivity	High	Moderate
Average Hourly Wage for Top Industries	\$15–\$20	\$25–\$30

Sources: U.S. Census Bureau, California Employment Development Department (EDD) 2023, Sierra County Economic Development Committee

2.4.3. Educational Attainment

Educational attainment in Sierra County reflects both strengths and challenges tied to its rural character. Approximately 92% of residents aged 25 and older have at least a high school diploma, slightly exceeding the state average. However, only 23% have attained a bachelor’s degree or higher, compared to 36% statewide. This disparity highlights the limited access to higher education opportunities in the region. The absence of colleges or universities within the county forces residents to travel to neighboring areas like Truckee or Reno for postsecondary education, creating financial and logistical barriers, especially for low-income families. Limited broadband access in rural parts of the county further restricts online learning, a critical tool for education in remote areas. Additionally, for younger

residents, insufficient school transportation options in remote communities can hinder attendance and participation in extracurricular activities.

Transportation infrastructure plays a critical role in addressing educational attainment disparities in Sierra County. Enhanced transit connections to nearby colleges and training centers can reduce barriers to higher education, while improving bus routes and active transportation options—such as bike lanes and sidewalks—can support K-12 students in accessing schools safely and reliably. Expanding Safe Routes to School initiatives and addressing broadband limitations are equally important to fostering equitable access to education. By investing in these transportation solutions, Sierra County can empower its residents to achieve higher levels of education, which in turn will support workforce development, economic growth, and improved quality of life across the region.

Table 2.7: Educational Attainment 18 Years and Over

Educational Attainment Level	Percentage of Population Aged 18+
Less than High School Diploma	8%
High School Diploma or Equivalent	35%
Some College, No Degree	25%
Associate's Degree	8%
Bachelor's Degree	13%
Graduate or Professional Degree	10%

Source: U.S. Census Bureau, American Community Survey (ACS) 2017–2021

2.5. DISADVANTAGED COMMUNITIES

Disadvantaged communities in Sierra County face significant challenges related to income inequality, limited access to essential services, and systemic barriers to mobility and economic opportunity. These communities often experience compounded difficulties due to a lack of infrastructure, limited transportation options, and geographic isolation.

Many residents in these areas, classified as disadvantaged due to low household incomes and limited access to resources, rely heavily on public transportation to reach jobs, healthcare facilities, and educational institutions. However, the county's transit services are limited, with infrequent schedules and long travel times that create obstacles for these populations. Expanding transit services, offering subsidized fares, and introducing demand-responsive transit options are critical steps to reducing transportation barriers and enhancing access to essential services.

Beyond transit, disadvantaged communities also lack sufficient pedestrian and bicycle infrastructure. For example, many areas have narrow or non-existent sidewalks, unsafe pedestrian crossings, and limited bike paths. Investments in active transportation infrastructure, such as bike lanes and pedestrian-friendly pathways, can provide low-cost, sustainable mobility options for residents, improving their quality of life and increasing access to opportunities.

The economic realities of disadvantaged communities in Sierra County exacerbate these challenges. With a median household income significantly below the state average, many residents face financial constraints that limit their ability to afford private vehicles or frequent travel to neighboring counties for employment or services. Nearly 20% of households in Sierra County qualify as low-income, and these communities often experience higher rates of unemployment and underemployment.

Targeted infrastructure projects in these areas, such as improved roadways, enhanced transit stops, and safe pedestrian crossings, are vital for addressing systemic inequities. Additionally, creating community-focused programs, such as transportation assistance for seniors and individuals with disabilities, can further promote equity and social inclusion.

By prioritizing disadvantaged communities in transportation planning, Sierra County can address long-standing disparities and foster economic resilience. These investments will not only improve mobility and access but also support the broader goals of the 2025 Sierra County Regional Transportation Plan, promoting a more equitable and connected future for all residents.

Factors such as low household incomes, limited public transit, and high exposure to natural hazards like wildfires exacerbate inequities for vulnerable populations, including seniors, low-income families, and tribal communities. The following section explores various tools and metrics that highlight these disparities, such as the Climate and Justice Economic Screening Tool, Healthy Places Index, and CalEnviroScreen 4.0, while identifying opportunities to enhance equity through targeted infrastructure improvements and expanded transportation options.

2.5.1. Climate and Justice Economic Screening Tool

The Climate and Justice Economic Screening Tool (CJEST) identifies areas that face compounded socioeconomic and environmental vulnerabilities. In Sierra County, factors such as high wildfire risk, harsh winters, and limited access to economic opportunities contribute to its classification as a disadvantaged rural area. For example, 68% of the county's land is federally owned, restricting economic development opportunities. Geographic isolation and limited public transportation options exacerbate economic and social vulnerabilities for residents, particularly for seniors and low-income families reliant on these systems (Sierra County Existing Conditions, 2023).

2.5.2. United States Department of Transportation Equitable Transportation Community Explorer

The Equitable Transportation Community Explorer highlights disparities in transportation access, which align with Sierra County's rural geography and aging population. Nearly 30% of residents are over age 65, compared to the statewide average of 15%, emphasizing the need for medical transportation and senior-friendly infrastructure (Sierra RTP, 2020). The dispersed population also struggles with inadequate connectivity between smaller communities, such as Sierraville and Calpine, and the central hub of Loyalton, where essential services are concentrated. Expanded paratransit and dial-a-ride services would help bridge these gaps.

2.5.3. Median Household Income

Sierra County's median household income is \$49,200, significantly below California's average of \$84,900. About 20% of households are classified as low-income, creating additional barriers to transportation access. Disadvantaged communities are primarily located in rural outposts where infrastructure is limited, such as in Sierra Valley and Downieville. To address this disparity, targeted investments in affordable transportation and infrastructure improvements are critical to improving equity and mobility for residents.

Table 2.8: Disadvantaged Communities – Median Household Income

Region/Community	Median Household Income	Percentage of Low-Income Households
Sierra County Overall	\$49,200	~20%
California (State Average)	\$84,900	~14%
Sierra Valley	Below \$49,200 (estimated)	Higher than county average
Downieville	Below \$49,200 (estimated)	Higher than county average

Sources: U.S. Census Bureau ACS (2017–2021); California Housing Partnership, 2023.

Notes:

- Sierra County’s median income significantly trails the state average, with rural outposts like Sierra Valley and Downieville facing pronounced economic challenges.
- Targeted investments in transportation and infrastructure are critical to addressing equity and mobility gaps for disadvantaged communities.

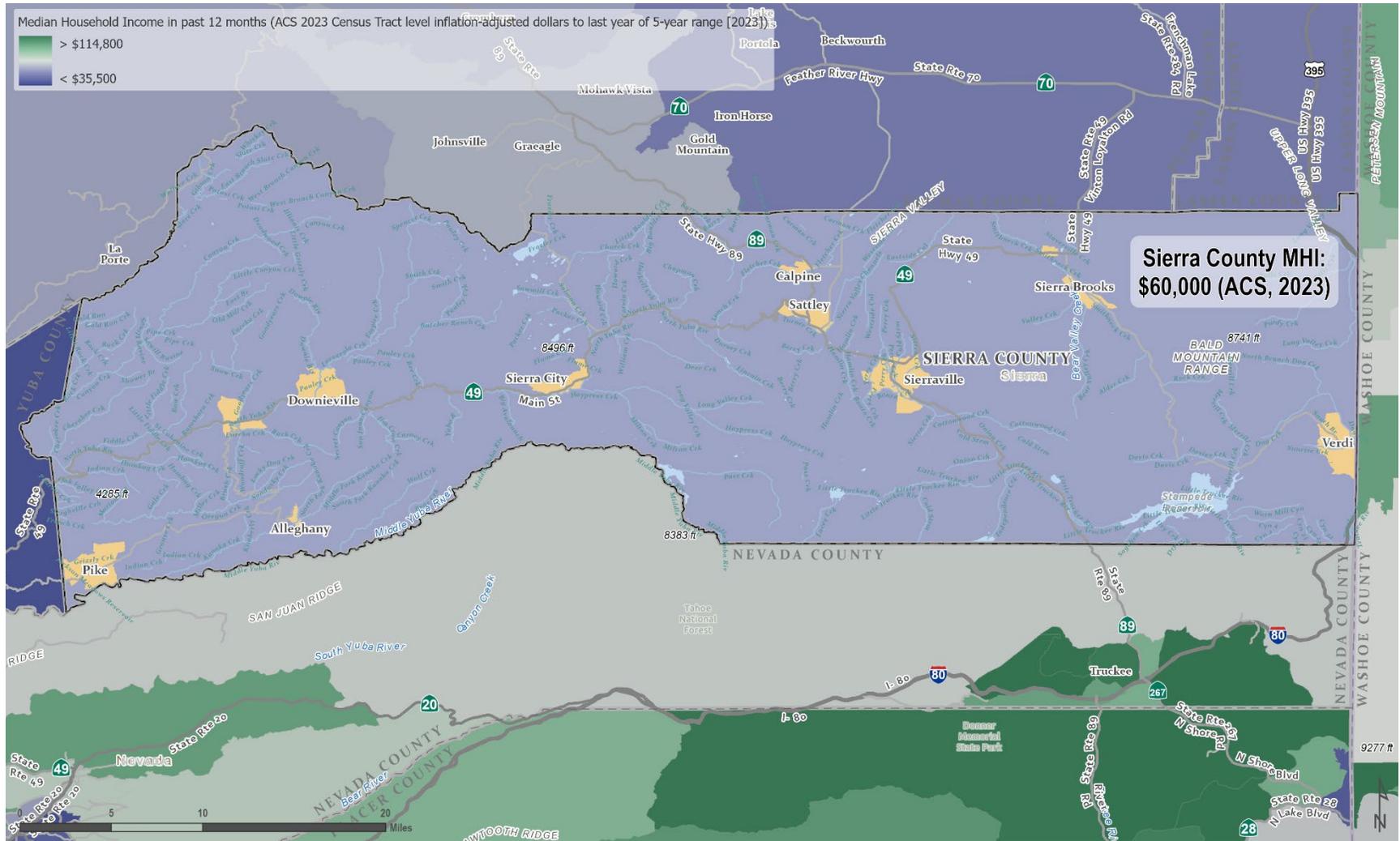


Figure 2-3: Median Household Income Map

2.5.4. California Communities Environmental Health Screening Tool 4.0

CalEnviroScreen 4.0 identifies significant environmental health vulnerabilities in Sierra County, such as wildfire exposure, aging infrastructure, and historical mining contamination. Regions like Downieville and Sierra City are particularly susceptible to wildfires due to dense forests and insufficient evacuation routes. Transportation projects aimed at improving wildfire resilience and emergency egress are essential to safeguarding residents and protecting natural resources.

2.5.5. Healthy Places Index

The Healthy Places Index underscores a need for improvements in public health indicators in Sierra County. The county ranks low on healthcare access, transportation connectivity, and active mobility infrastructure. Limited pedestrian and bike-friendly pathways in most communities hinder physical activity, while poor connectivity increases reliance on personal vehicles. Expanding Safe Routes to School programs and adding multi-use trails can encourage healthier, more active lifestyles while addressing equity gaps in transportation.

Table 2.9: Disadvantaged Communities – Health Places Index

Indicator	Sierra County	Statewide Average
Healthcare Access	Low	Moderate to High
Transportation Connectivity	Low	Moderate
Active Mobility Infrastructure (Bike/Walk Pathways)	Limited	Moderate to Extensive
Physical Activity Levels	Below Average	Average
Reliance on Personal Vehicles	High	Moderate

Source: California Healthy Places Index (HPI), 2023.

Notes:

- Limited bike and pedestrian infrastructure and poor transportation connectivity contribute to physical inactivity and reliance on private vehicles.
- Expanding Safe Routes to School and developing multi-use trails are key strategies to improve health and mobility.

2.5.6. National School Lunch Program

Approximately 40% of school-aged children in Sierra County qualify for free or reduced-price lunches, indicating widespread economic need. Access to education is further complicated by insufficient transportation infrastructure, particularly in rural regions. Enhancing school bus services, pedestrian safety features near schools, and affordable transit options will help ensure that children from low-income families can access education safely and equitably.

Table 2.10: Disadvantaged Communities – Free or Reduced-Price Meal Eligibility

Indicator	Sierra County	Statewide Average
Percentage of Students Eligible for Free or Reduced-Price Meals	~40%	~55%
Access to School Transportation Services	Limited	Moderate to High
Pedestrian Safety Features Near Schools	Minimal	Moderate

Source: California Department of Education, 2023.

Notes:

- Approximately 40% of students in Sierra County qualify for free or reduced-price meals, reflecting economic challenges.
- Limited transportation infrastructure and pedestrian safety features hinder equitable access to education for low-income families.

- Investments in school bus services, Safe Routes to School initiatives, and affordable transit options are critical for addressing these disparities.

2.5.7. Tribal Communities and Communities Without Data

Tribal communities, including the Washoe and Maidu, emphasize preserving access to sacred sites and traditional lands. However, limited data on transportation needs within tribal areas complicates planning efforts. Inclusive consultation processes are essential for identifying and addressing the unique mobility and cultural preservation needs of tribal residents. Improved transportation access to tribal areas would enhance both cultural heritage preservation and economic opportunities

2.6. HOUSING

2.6.1. Housing Characteristics

Household sizes in Sierra County average about 2.1 persons per household, smaller than the California average of 2.9 (ACS 2017–2021). Homeownership rates are relatively high (~70%), reflecting a stable but aging homeowner population. Median household income is around \$49,200, substantially lower than the state median of nearly \$84,900. With fewer high-wage employment opportunities, residents often commute long distances for work, impacting transportation demand and cost-sensitivity to fuel prices. Nearly 20% of households can be considered low-income by state standards (California Housing Partnership, 2023), emphasizing the importance of affordable and reliable transportation options for basic access to goods, services, and employment.

Over 80% of the county’s private lands lie within the Sierra Valley and along the Highway 49 corridor. Agricultural land (ranching, hay production) and low-density residential development characterize these areas. Existing General Plan land use designations and zoning ordinances promote low-density settlement patterns that reflect infrastructural limitations—lack of central sewer and water in outlying areas, and steep slopes that preclude more intensive development. The dispersed settlement pattern imposes longer travel distances to basic services and discourages the cost-effectiveness of installing infrastructure such as fixed-route public transit.

Table 2.11: Housing Characteristics

Characteristic	Sierra County	California Average
Average Household Size	2.1 persons/household	2.9 persons/household
Homeownership Rate	~70%	~55%
Median Household Income	\$49,200	\$84,900
Percentage of Low-Income Households	~20%	~14%
Predominant Land Use	Agricultural, Low-Density	Mixed-Use, Higher Density
Infrastructure Constraints	Limited central sewer and water systems	Generally robust infrastructure

Sources: U.S. Census Bureau ACS (2017–2021); California Housing Partnership, 2023.

Notes:

- The high homeownership rate reflects a stable but aging population, while the lower household size and income highlight the rural character and limited economic opportunities.
- Dispersed settlement patterns increase transportation demand and reduce infrastructure cost-efficiency.

2.6.2. Home Value

Housing affordability remains a significant factor in Sierra County, where median home values are substantially lower than California’s state average but still present challenges for residents with limited incomes. The median home value in Sierra County is approximately \$280,000, compared to the state median of \$712,800 (California Association of Realtors, 2023). This disparity reflects the rural nature of the county and lower demand for housing compared to urban

areas. However, for many local residents, the lower home values are offset by lower median household incomes, creating a persistent affordability gap.

The aging housing stock, with many homes built before 1980, may present additional challenges such as energy inefficiency and the need for costly maintenance or upgrades. These factors contribute to financial strain for lower-income households, especially those already burdened by long commutes and limited economic opportunities.

Efforts to address housing affordability must also consider the dual pressures of maintaining affordable options for local residents while accommodating seasonal demand driven by tourism. The influx of vacation home buyers and short-term rentals, particularly in areas like Downieville and Sierra City, can inflate housing prices, further limiting availability for full-time residents. Strategic housing policies that promote energy-efficient upgrades and support affordable housing developments in key communities could alleviate these challenges while supporting a sustainable, balanced housing market.

Table 2.12: Median Home Value

Metric	Sierra County	CA State Avg.
Median Home Value	\$280,000	\$712,800
Housing Stock (Pre-1980 Homes)	Significant Percentage	Varies
Affordability Gap	High due to lower incomes	Moderate to High
Seasonal Demand Impact	Significant in tourism-driven areas like Downieville and Sierra City	Moderate

2.7. TRANSPORTATION

2.7.1. Vehicle Ownership

Given the rural environment and limited transit services, vehicle ownership is comparatively high. Most households have one or two personal vehicles. According to the California Department of Motor Vehicles (DMV) vehicle registration data (2023), there are about 2,100 passenger vehicles registered in the county, resulting in a vehicle-to-population ratio of roughly 0.67 vehicles per capita. While high relative to urban areas, the older average age of these vehicles can indicate greater maintenance challenges and potentially higher emissions per vehicle.

Table 2.13: Vehicle Ownership for Occupied Housing Units

Number of Vehicles per Household	Percentage of Households
0 Vehicles	<5%
1 Vehicle	~40%
2 Vehicles	~45%
3 or More Vehicles	~10%

Source: California Department of Motor Vehicles (DMV), 2023.

Notes:

- Total registered passenger vehicles: ~2,100 (DMV, 2023).
- Vehicle-to-population ratio: ~0.67 vehicles per capita, reflecting rural reliance on personal vehicles.
- Older vehicles may present maintenance challenges and higher emissions.

2.7.2. Mode Share

Transportation in Sierra County is dominated by private vehicle use, a reflection of the county's rural character and limited public transit options. Over 85% of residents commute using single-occupancy vehicles, a higher proportion than the state average of 72% (U.S. Census Bureau, ACS 2021). Carpooling accounts for approximately 9% of commuting trips, while active transportation modes such as walking and biking represent less than 2% of trips. The share of residents using public transit is negligible, largely due to the absence of fixed-route services and the sparse population distribution.

While the high reliance on private vehicles is expected in a rural county with limited transit infrastructure, the lack of alternative transportation options poses challenges for environmental sustainability and equity. Vulnerable populations, including seniors, low-income households, and individuals without access to a vehicle, face significant barriers to mobility.

Efforts to diversify the mode share include demand-responsive transit services, conceptual plans for multi-use paths, and Safe Routes to School initiatives that encourage walking and biking for shorter trips. Investments in active transportation infrastructure and improved access to shared mobility options, such as vanpools or ride-sharing services, could reduce reliance on single-occupancy vehicles and support state goals for reducing vehicle miles traveled (VMT). These strategies align with California's shift to VMT as a CEQA metric, emphasizing the need to promote sustainable transportation alternatives in both rural and urban contexts.

2.7.3. Commuting Patterns

Sierra County's commuting patterns are shaped by its rural character and limited local employment opportunities. Approximately 85% of residents commute outside the county for work, with key destinations including Nevada County, Plumas County, and Reno, Nevada (California Employment Development Department, 2023). The median one-way commute time is roughly 30 minutes, reflecting the geographic separation between residential areas and employment hubs. This reliance on inter-county commuting contributes significantly to vehicle miles traveled (VMT) and places a financial and environmental burden on residents.

Commuting patterns also highlight disparities in mobility. Workers in remote areas, such as Sierra City and Alleghany, face longer travel times and fewer transportation options compared to those living in Loyalton, the county's largest

community. Limited transit services exacerbate this issue, leaving most residents dependent on personal vehicles. For low-income households, the cost of fuel and vehicle maintenance can pose significant challenges.

Efforts to address these commuting challenges include promoting telecommuting opportunities, expanding carpooling networks, and exploring vanpool services tailored to long-distance commuters. Additionally, infrastructure investments that improve road conditions on key commuter routes, such as State Routes 49 and 89, are critical for ensuring safe and efficient travel. These strategies align with regional and state goals to reduce VMT and greenhouse gas emissions while improving access to economic opportunities.

Table 2.14: Commuting Patterns

Mode	Percentage of Commuters
Single-Occupancy Vehicles	85%
Carpooling	9%
Active Transportation (Walking/Biking)	<2%
Public Transit	Negligible

Source: U.S. Census Bureau, American Community Survey (ACS), 2021.

Notes:

- Data highlights Sierra County's high reliance on single-occupancy vehicles, reflecting its rural nature and limited public transit infrastructure.
- Active transportation is minimal due to geographic challenges and sparse pedestrian/bicycle infrastructure.
- Public transit share is negligible, primarily because of the absence of fixed-route services and the county's low population density.

2.7.4. Air Quality

Air quality in Sierra County is generally good due to low traffic volumes, a dispersed population, and a high percentage of forested and undeveloped land. However, periodic wildfire events, both within and near the County, can temporarily reduce air quality and increase health risks due to smoke and particulate matter. While the region does not experience the persistent smog common in urban areas, vehicle emissions, wood heating, and dust from unpaved roads can contribute to localized air quality issues.

The RTP acknowledges the importance of preserving healthy air and reducing transportation-related emissions. Strategies include promoting zero-emission transit options, encouraging carpooling, supporting active transportation, and ensuring that future roadway and maintenance projects align with state and federal air quality standards.

2.8. TRANSPORTATION NETWORK INVENTORY

The county's transportation network is primarily composed of a two-tier system: state highways and local roads.

State Highways

Sierra County's connectivity relies heavily on State Route (SR) 49 and SR 89.

- **State Route 49:** A two-lane rural highway providing east-west connectivity, linking Downieville and western Sierra County to neighboring Nevada and Plumas Counties, and eventually connecting travelers to Nevada City and Highway 20 to the south.
- **State Route 89:** Running north-south through the eastern part of the county, SR 89 connects Sierraville and the Sierra Valley to I-80, Truckee, and Lake Tahoe.

These highways also serve as critical lifelines for emergency response and evacuation during wildfires and other natural disasters.

Local Roads and County Routes

The county maintains approximately 350 centerline miles of local roads (Sierra County Department of Transportation, 2023). Most are two-lane paved or sometimes narrow paved roads with limited shoulders. Gravel and dirt roads, particularly those leading to remote recreation sites or USFS lands, add another 100 miles of less formalized routes. Many local roads are subject to weight restrictions in spring due to thawing and to mitigate pavement damage.

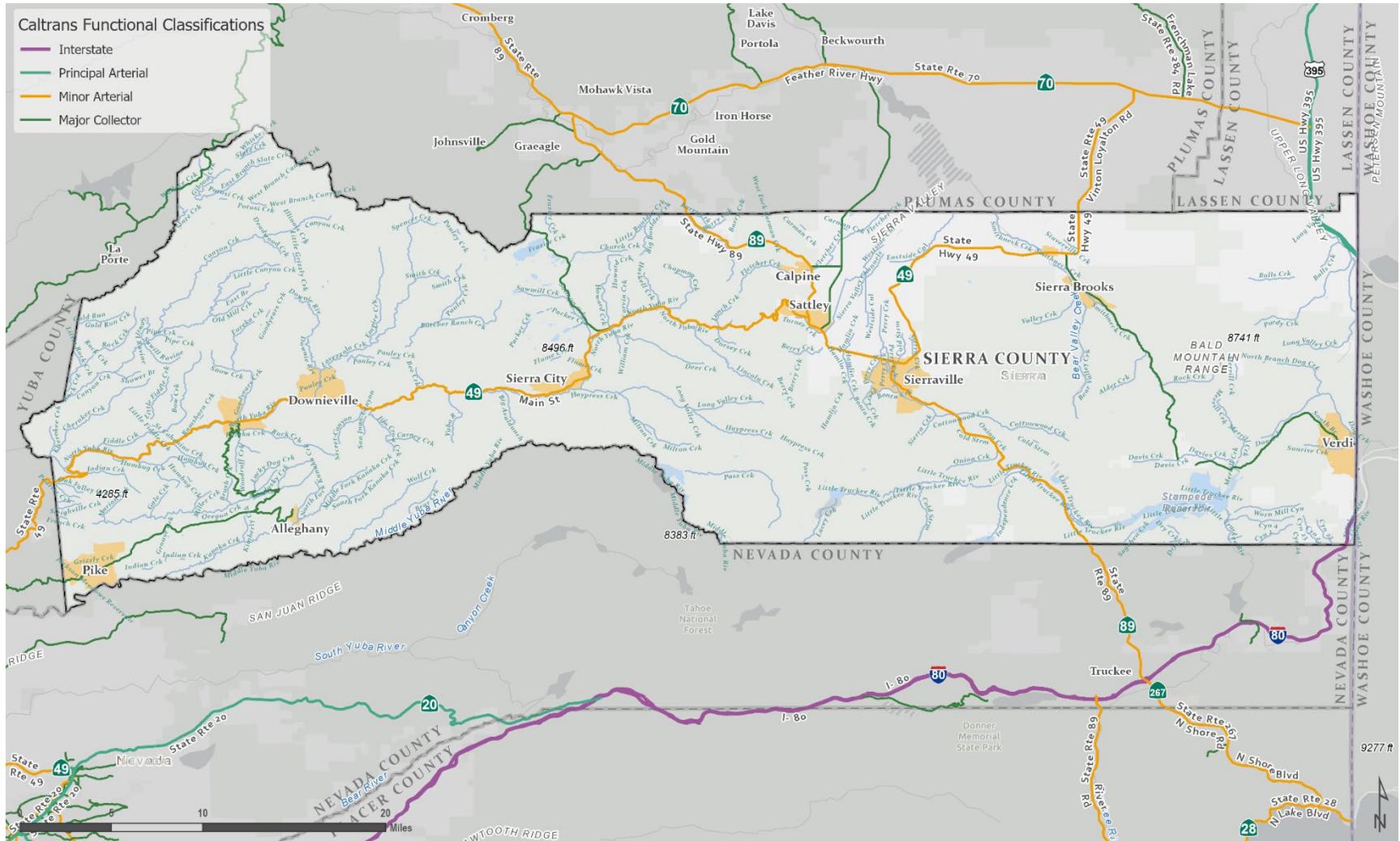


Figure 2-4: Caltrans Functional Classification Designations

Bridges and Structures

Sierra County's mountainous terrain necessitates numerous small bridges and culverts, with about 35 publicly maintained bridges (Caltrans Bridge Inventory, 2023). Some structures date back to the mid-20th century and require ongoing maintenance, seismic retrofitting, and scour analysis to remain safe and functional.

Public Transit Services

Public transit in Sierra County is limited due to low population density and dispersed demand. Sierra County Transit Services (SCTS) provides demand-response (dial-a-ride) service and a limited scheduled route serving Loyalton, Sierraville, and Downieville. Daily ridership averages fewer than 10 trips (Sierra County Transit Annual Report, FY 2022-23), though it increases slightly on market or medical appointment days. Service is oriented primarily toward seniors, individuals with disabilities, and those without private vehicles. Trip reservations, made 24 hours in advance, reflect the challenges of providing cost-effective on-demand transit in a large, sparsely populated area.

Interregional Connections

Although no passenger rail service exists within Sierra County, regional bus connections and access to rail (e.g., Amtrak in Truckee or Colfax) or air travel (Reno-Tahoe International Airport) lie outside county boundaries. Interregional freight and passenger movements rely heavily on highway corridors, underlining the importance of keeping SR 49 and SR 89 operational in all seasons.

Active Transportation Infrastructure

Sierra County's active transportation infrastructure faces notable challenges due to its rural nature and limited funding. Pedestrian facilities are primarily confined to sidewalks in main communities like Loyalton, Downieville, and Sierraville, while many outlying roads lack designated pedestrian spaces, with shoulders varying in width and quality. Bicycle infrastructure is minimal, with few striped bike lanes. Despite this, the county is a renowned destination for mountain biking, particularly in the Downieville region, which attracts thousands of enthusiasts annually to its extensive off-road trail systems maintained by the U.S. Forest Service and local organizations such as the Sierra Buttes Trail Stewardship.

Efforts to enhance active transportation are underway, reflecting a growing recognition of the health, economic, and environmental benefits of non-motorized travel. Local Safe Routes to School initiatives aim to improve safety and

accessibility for children walking or biking to school. Additionally, conceptual plans for multi-use paths in Loyalton indicate a commitment to expanding infrastructure that supports walking and cycling. However, securing adequate funding and ensuring maintenance capacity remain significant challenges. The California Transportation Commission has allocated substantial funds statewide to improve transportation infrastructure, including active transportation projects, through programs like the Active Transportation Program (ATP). For instance, the 2025 ATP includes staff recommendations for funding projects in small urban and rural areas, which could benefit counties like Sierra. Leveraging such funding opportunities is essential for Sierra County to develop and maintain active transportation infrastructure that meets the needs of its residents and visitors.

Aviation Facilities

The Sierraville-Dearwater Airport, a small general aviation field, services private pilots, emergency medical flights, and occasional charter operations. With fewer than 500 operations per year (FAA Form 5010, 2022), it plays a niche role in regional emergency preparedness and can be important for delivering critical supplies during natural disasters when roads may be compromised.

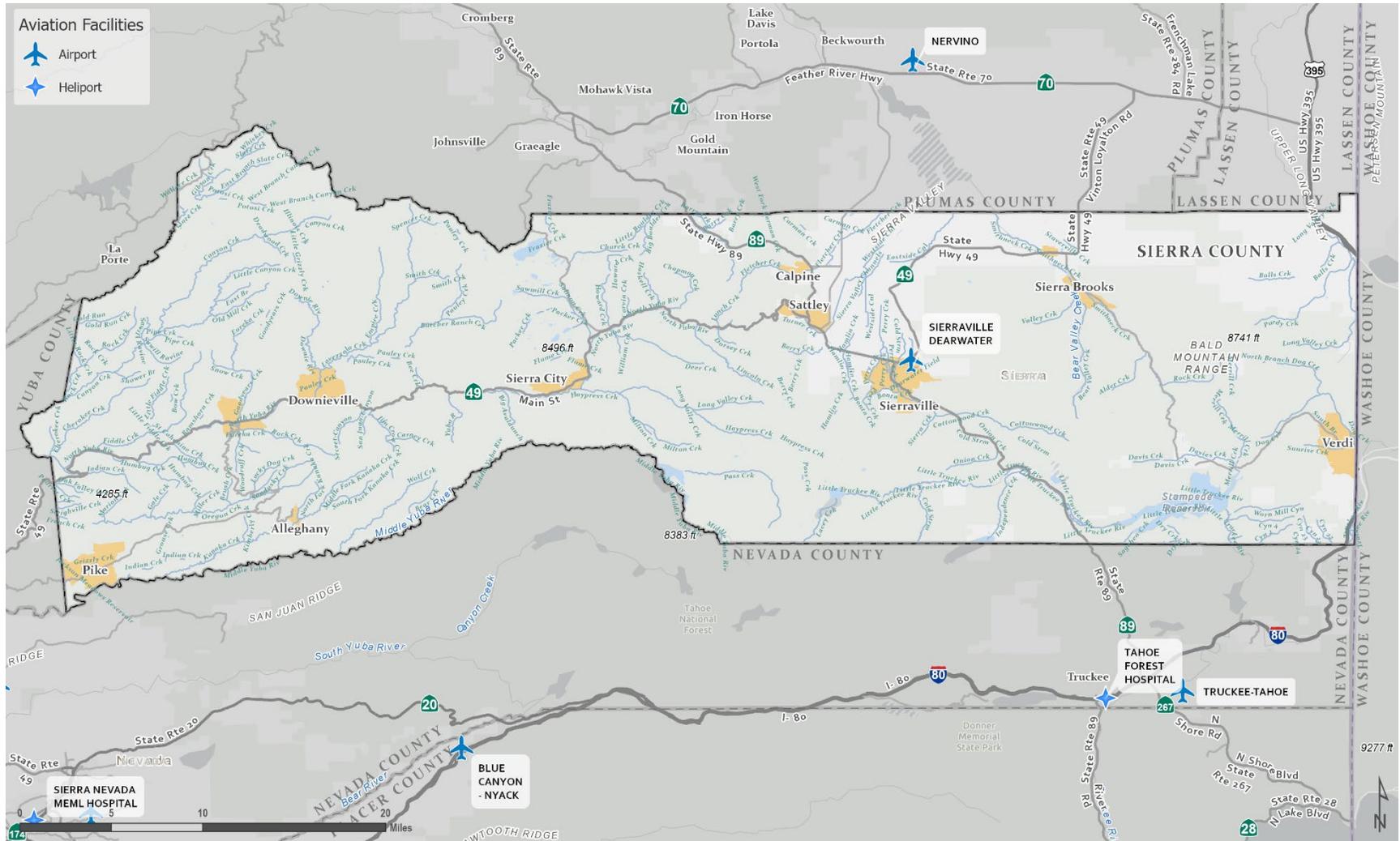


Figure 2-5: Aviation Facilities in and around Sierra County

Goods and Freight Movement

Freight traffic is minimal but essential for local commerce. Timber, agricultural products (hay, livestock feed), and basic commodities constitute the bulk of truck freight. SR 49 and SR 89 serve as key routes for light to medium-duty trucks transporting goods in and out of the region. Heavier truck traffic is limited by roadway geometry, weight restrictions, and seasonal closures. According to Caltrans freight data (2023), truck volumes typically account for less than 10% of AADT on these corridors. Challenges include ensuring year-round passability and maintaining pavement conditions that support safe truck operation.

2.9. TRAFFIC CONDITIONS AND VOLUMES

Traffic Volumes and Seasonal Variation

Average Annual Daily Traffic (AADT) is low, generally under 3,000 vehicles on state highways and even lower on local roads. For instance, SR 49 near Downieville recorded an AADT of about 2,500 in 2023 (Caltrans Traffic Census). Peak traffic occurs during summer weekends, when recreational visitors significantly increase volumes, sometimes exceeding 4,000 vehicles per day. Winter volumes drop considerably, often below 1,500 vehicles per day in some segments, due to hazardous driving conditions and reduced tourist activity.

Road Segment	Average Annual Daily Traffic (AADT)	Peak Summer Weekend Traffic	Winter Traffic (Low Season)
SR 49 near Downieville	~2,500	~4,000	~1,500
Local Roads (County Average)	<2,000	~3,000	<1,000
Major Recreation Corridors	~3,000	~5,000	~2,000

Source: Caltrans Traffic Census, 2023.

Notes:

- **Peak Traffic Impact:** Summer weekends see a significant increase in traffic due to recreational tourism (e.g., mountain biking, hiking).
- **Winter Decline:** Traffic volumes drop during winter months, with hazardous conditions such as snow and ice reducing road usage.
- **AADT Variability:** Traffic patterns fluctuate widely based on seasonal tourism, local events, and weather conditions.
- **Traffic Management Needs:** The significant seasonal variation underscores the need for targeted road maintenance, winter weather mitigation, and enhanced safety measures during peak periods.

Level of Service (LOS) and the Shift to Vehicle Miles Travelled (VMT) Thresholds

With consistently low baseline traffic volumes, the majority of state highways and local roads in Sierra County operate at LOS A or B under normal conditions. Short-term congestion occurs during special events, such as the *Downieville Classic* mountain bike festival or the opening day of fishing season, when surges in visitors and parked vehicles in community centers like Downieville create localized bottlenecks. Seasonal factors, including winter storms, chain controls, and emergency incidents, also contribute to delays or temporary road closures, affecting transportation reliability more significantly than traditional capacity-based LOS metrics.

California's adoption of Vehicle Miles Traveled (VMT) as the primary metric for environmental review under the California Environmental Quality Act (CEQA) marks a significant shift in how transportation impacts are evaluated. Senate Bill 743 (SB 743), enacted in 2013, transitioned CEQA's focus from congestion and LOS toward VMT to better align with state goals for reducing greenhouse gas (GHG) emissions and combating climate change. This change reflects the understanding that traditional LOS metrics, which prioritize reducing vehicle delays, can inadvertently encourage roadway expansions and increase VMT, contradicting the state's climate objectives.

Sierra County's unique rural context presents challenges and opportunities under the VMT framework. With a dispersed population and limited public transit options, VMT per capita in Sierra County is relatively high compared to

urban areas. However, the rural nature of the county limits congestion as a primary concern, making the shift to VMT a better indicator of environmental and sustainability impacts.

The focus on VMT aligns with the goals of Senate Bill 375 (SB 375), which requires regional planning agencies to integrate transportation and land use planning to reduce GHG emissions. Under SB 375, strategies such as promoting infill development, enhancing transit options, and encouraging active transportation modes become critical for meeting state-mandated GHG reduction targets.

In Sierra County, implementing VMT reduction strategies involves prioritizing projects that promote carpooling, active transportation, and efficient land use. For instance, expanding Safe Routes to School initiatives, improving bike and pedestrian infrastructure, and encouraging telecommuting through enhanced broadband access can reduce the need for long commutes while maintaining rural quality of life. Additionally, efforts to incorporate transit-oriented development (even in modest forms) near community hubs like Loyaltown can reduce dependency on single-occupancy vehicles.

The integration of VMT as a CEQA metric is not only a regulatory necessity but also an opportunity to reimagine transportation systems in Sierra County in ways that support the state's sustainability goals while maintaining the county's rural character.

2.10. TRANSPORTATION SAFETY

Collision Data and Trends

Sierra County's low traffic volumes correspond to relatively few reported collisions. The California Highway Patrol's Statewide Integrated Traffic Records System (SWITRS) data (2019–2023) shows an average of fewer than 20 reported vehicle collisions annually, with serious injuries and fatalities remaining rare. However, even a small number of severe collisions can be significant in a small population. Factors contributing to collisions include driver unfamiliarity with mountain roads, wildlife crossings (deer, bears), and winter weather conditions that create ice and reduced visibility.

Bicycle and Pedestrian Safety

Non-motorized collisions are exceedingly rare, typically fewer than five incidents over a five-year period (SWITRS 2019–2023). While the low number is encouraging, it may also reflect minimal year-round pedestrian or cyclist activity

on roads. Given the lack of extensive non-motorized infrastructure, any potential increase in walking or biking will require careful attention to facility design, speed control, and driver education to maintain safety.

Wildlife-Vehicle Collisions (WVCs)

Anecdotal evidence and Caltrans maintenance reports indicate that wildlife-vehicle collisions are an ongoing concern. Deer and other large mammals often cross rural roads, especially at dawn and dusk. Measures such as improved signage, roadside vegetation management, and consideration of wildlife undercrossings are potential safety strategies.

2.11. ENVIRONMENTAL AND CLIMATE CONSIDERATIONS

Climate and Weather Impacts on Transportation

Sierra County's climate is characterized by harsh winters with snowfall exceeding 200 inches in high-elevation areas (National Weather Service, Reno Office). Snow removal is a significant cost and operational challenge. Freeze-thaw cycles damage pavement surfaces, requiring frequent maintenance. Mudslides and falling rocks in steep canyons can block roads, while summer thunderstorms and lightning strikes contribute to wildfire hazards.

As climate change intensifies, the county faces potential increases in extreme weather events, altered snowpack and runoff patterns, and more frequent and intense wildfires. These conditions necessitate robust adaptation and resilience strategies for the transportation network.

Air Quality and Emissions

While air quality is generally good, complying with federal and state standards for ozone and particulates, wildfires in recent years have introduced smoke and particulate matter that can temporarily degrade air quality. The transportation sector remains a modest contributor to greenhouse gas (GHG) emissions within the county. Due to long travel distances for basic services and an aging vehicle fleet, per capita GHG emissions from transportation may be higher than in more urbanized areas, even if absolute emissions are low.

The California Air Resources Board (CARB) Emission Inventory (2023) suggests that vehicle miles traveled (VMT) per capita is comparatively high due to dispersed development patterns, highlighting a need for strategies to reduce unnecessary trips, support carpooling, and potentially encourage zero-emission vehicle (ZEV) adoption.

Environmental Regulations and Resource Conservation

Federal and state environmental regulations influence transportation planning. Projects often require environmental review under the California Environmental Quality Act (CEQA) and the National Environmental Policy Act (NEPA). Mitigation for impacts to sensitive habitats, wetlands, and cultural resources can affect project timelines and costs. Additionally, coordination with USFS and California Department of Fish and Wildlife ensures that transportation improvements align with resource conservation goals.

2.12. PUBLIC HEALTH AND SOCIAL EQUITY CONSIDERATIONS

Health and Mobility

Sierra County's aging population, with over 30% of residents aged 65 or older, faces significant challenges in accessing healthcare due to the lack of local comprehensive medical facilities. Most residents must travel over an hour to reach services in Nevada County or Reno, Nevada, creating barriers for those without reliable transportation. Demand-response transit services and volunteer driver programs are essential to bridge this gap, ensuring seniors and individuals with limited mobility can access critical healthcare. Expanding these services and enhancing their reliability will be key to addressing the county's healthcare access disparities while supporting aging-in-place initiatives.

Equity and Access

Low-income households, seniors, individuals with disabilities, and isolated rural residents may face transportation barriers that limit access to employment, education, health care, and social services. In some cases, community organizations coordinate ride-sharing or subsidized transit fares to improve accessibility. Enhancing broadband connectivity could also mitigate some transportation needs by enabling telehealth appointments and telecommuting options. Ensuring equitable investment in transportation infrastructure and services remains a priority in the RTP.

2.13. TECHNOLOGY AND COMMUNICATION INFRASTRUCTURE

Broadband and Cellular Service

Limited broadband and cellular coverage can hinder the adoption of advanced transportation technologies, such as real-time transit information, integrated mobility apps, or online ridesharing platforms. The California Public Utilities

Commission's (CPUC) Broadband Maps (2023) show that many rural pockets of Sierra County lack reliable high-speed internet, affecting access to telematics, emergency notifications, and remote work opportunities.

Electric Vehicle (EV) Infrastructure

Sierra County's EV charging infrastructure is currently limited, with only a few Level 2 charging stations located in Loyalton and Sierraville. This lack of accessible charging options along major corridors like State Routes 49 and 89 not only hampers local adoption of electric vehicles but also reduces the appeal of the region as a destination for eco-conscious tourists who rely on electric cars. Visitors to popular areas such as Downieville, the Gold Lakes Basin, and Sierra City may avoid traveling to Sierra County due to concerns over range anxiety and the inability to recharge vehicles conveniently.

Expanding EV charging infrastructure aligns closely with California's broader climate goals under Senate Bill 100 and Senate Bill 375, which emphasize reducing greenhouse gas (GHG) emissions from the transportation sector. Increased charging access in rural and remote areas like Sierra County could support the state's push toward widespread EV adoption, particularly as California transitions away from internal combustion engine vehicle sales by 2035 under Executive Order N-79-20.

Additionally, enhancing EV infrastructure could stimulate local economic development. Strategically located charging stations near recreational areas, downtowns, and visitor hubs would encourage EV drivers to spend more time and money in the county while their vehicles charge. For example, installing Level 2 and DC fast chargers in Downieville and near trailheads in the Lakes Basin Recreation Area would capture revenue from tourists while providing a critical service.

For residents, improved EV infrastructure could lower the long-term costs of vehicle ownership, particularly as EV maintenance and fueling costs are typically lower than those for gasoline-powered vehicles. Coupled with California's growing incentives for EV purchases and infrastructure, such as rebates under the Clean Vehicle Rebate Project (CVRP) and the California Electric Vehicle Infrastructure Project (CALeVIP), Sierra County could see increased EV adoption even among its more cost-conscious population segments.

To achieve these goals, public-private partnerships can play a critical role. Working with EV manufacturers, charging network providers, and local businesses to co-fund charging station installations could reduce financial burdens on

the county. Federal programs under the Infrastructure Investment and Jobs Act (IIJA), which includes substantial funding for rural EV infrastructure, present additional opportunities to accelerate deployment.

Prioritizing the expansion of EV infrastructure, particularly at key nodes like Loyalton, Sierraville, and interregional corridors, could help Sierra County reduce transportation-related emissions, meet state climate objectives, and enhance its appeal to environmentally conscious visitors and residents alike. These investments also support long-term economic growth while addressing Sierra County's unique rural challenges.

2.14. MAINTENANCE AND FINANCIAL CONSTRAINTS

Transportation Funding Challenges

Maintaining extensive roadway mileage with limited funding and a small tax base is a persistent challenge. The County relies on a combination of State Transportation Improvement Program (STIP) funds, Highway User Tax Account (HUTA) allocations, federal grants, and limited local revenues. Costs for snow removal, pothole repairs, and bridge rehabilitation can exceed available funds, leading to deferred maintenance and long-term infrastructure vulnerabilities.

Asset Management

The County has begun to implement systematic asset management practices to prioritize projects. Pavement Condition Index (PCI) scores average between 55 and 65 (Sierra County Department of Transportation, 2023), indicating a need for ongoing rehabilitation. Bridge inspections reveal that while no bridges are currently posted for load limits, several are nearing the end of their functional service life and require rehabilitation or replacement in the coming decade.

2.15. INTERGOVERNMENTAL AND REGIONAL COORDINATION

Coordination with Neighboring Counties and Agencies

Sierra County works with Nevada, Plumas, and Lassen Counties, as well as Washoe County in Nevada, to address interregional transportation concerns. The county also collaborates with Caltrans District 2 for state highway projects, and with the Tahoe Regional Planning Agency (TRPA) on matters that affect the broader Sierra Nevada region.

Interagency cooperation is essential for effective emergency response planning, corridor management, and grant applications.

2.16. KEY FINDINGS AND IMPLICATIONS FOR THE RTP

Rural Character, Low Density

Sierra County's rural character, characterized by dispersed settlement patterns and a low population density of roughly 3.4 persons per square mile, presents significant transportation challenges. The limited density makes traditional fixed-route transit systems economically unfeasible, leaving personal vehicles as the predominant mode of transportation. This reliance increases per-capita vehicle miles traveled (VMT), which can negatively impact environmental sustainability goals. Rural transit solutions, such as demand-response services, ride-sharing programs, and small-scale vanpooling, are critical to addressing mobility needs while maintaining fiscal efficiency. Long-term strategies must include flexible transit models tailored to the unique geography and travel patterns of Sierra County.

Aging Population and Workforce Challenges

With over 30% of Sierra County residents aged 65 or older, the transportation system must prioritize aging-in-place strategies. These include expanding paratransit services, improving sidewalk accessibility, and ensuring safe road conditions for medical and social trips. In addition, limited local employment opportunities force approximately 85% of the county's workforce to commute to jobs in neighboring regions, such as Nevada County and Reno. These out-commuting patterns contribute significantly to VMT. Strategies to reduce workforce-related VMT include enhancing telecommuting opportunities, providing commuter vanpools, and supporting economic development initiatives that create more local jobs.

Recreational Tourism Demand

Sierra County's natural assets, including mountain biking trails in Downieville and the Gold Lakes Basin, attract thousands of visitors annually. Seasonal tourism creates temporary spikes in traffic volumes, especially during summer and fall, straining local roadways, parking infrastructure, and public safety resources. For example, parking congestion in Downieville during the annual Classic Mountain Bike Race often disrupts community access. Balancing the needs of tourists with the preservation of natural resources requires targeted investments, such as constructing

dedicated parking facilities, improving trailhead access, and developing shuttle services that reduce vehicle impacts in high-demand areas.

Infrastructure Maintenance and Climate Resilience

Sierra County's harsh winters, with snowfall exceeding 200 inches in some areas, place heavy demands on transportation infrastructure. Frequent freeze-thaw cycles accelerate pavement degradation, while rockslides and flooding can disrupt critical routes. Aging bridges and narrow mountain roads further exacerbate these vulnerabilities. Limited local budgets often delay necessary maintenance, increasing long-term costs and safety risks. Climate change intensifies these challenges, necessitating proactive investments in resilient infrastructure. These include using climate-adaptive materials for road surfaces, constructing redundant evacuation routes, and integrating wildfire-resistant designs into road and bridge upgrades.

Opportunities for Active Transportation and Sustainability

Although current walking and biking infrastructure is limited, there is growing interest in active transportation, driven by recreational demand and statewide initiatives to reduce greenhouse gas emissions. Expanding bike trails and pedestrian pathways not only enhances mobility for residents but also supports tourism. For example, connecting Downieville's trail network to neighboring communities could boost local economies while encouraging non-motorized travel.

Additionally, the integration of electric vehicle (EV) charging stations along State Routes 49 and 89 represents an opportunity to reduce transportation emissions while attracting eco-conscious travelers. Partnering with local businesses to install Level 2 and DC fast chargers can support both residents and visitors. Long-term investments in active transportation infrastructure and EV adoption align Sierra County's transportation network with California's sustainability goals, including those outlined in Senate Bill 375 and the shift to VMT-based planning metrics.

2.17. CONCLUSION

Sierra County's existing transportation conditions reflect the region's rural nature, aging population, environmental constraints, and limited financial resources. State highways and local roads form the backbone of mobility, while transit, pedestrian, and bicycle options remain constrained. Seasonal tourism, an essential economic driver, imposes distinct demands on infrastructure and services. Environmental challenges, from winter storms to wildfire hazards, underscore

the importance of building a resilient and adaptable transportation system. This detailed understanding of existing conditions will guide the development of the 2025 RTP, ensuring policies and investments are well-aligned with the county's unique context and long-term goals.

2.18. DATA SOURCES AND REFERENCES

1. **U.S. Census Bureau**, *2020 Decennial Census & ACS 2017–2021 5-Year Estimates*.
2. **California Department of Finance (DOF)**, *Demographic Research Unit, Population Estimates (2024)*.
3. **California Employment Development Department (EDD)**, *County Profiles (2023)*.
4. **California Housing Partnership**, *Annual Housing Needs Assessment for Sierra County (2023)*.
5. **Sierra County Economic Development Committee**, *Economic Development Reports (2023)*.
6. **Sierra County Department of Transportation**, *Roadway Inventory and Pavement Management Reports (2023)*.
7. **Caltrans District 2**, *Traffic Census and Bridge Inventory Data (2023)*.
8. **Statewide Integrated Traffic Records System (SWITRS)**, *Collision Data 2019–2023*.
9. **Sierra County Transit Services**, *Annual Report, FY 2022–2023*.
10. **Federal Aviation Administration (FAA)**, *Airport Data (Form 5010, 2022)*.
11. **California Air Resources Board (CARB)**, *Emission Inventory (2023)*.
12. **California Public Utilities Commission**, *Broadband Availability Maps (2023)*.
13. **Sierra Buttes Trail Stewardship**, *Trail System Reports (2022)*.
14. **U.S. Forest Service (USFS)**, *Tahoe National Forest Management Plan (Updated 2023)*.
15. **National Weather Service (NWS)**, *Reno Office Climate Data (2023)*.
16. **California Office of Environmental Health Hazard Assessment**, *CalEnviroScreen 4.0*.
17. **California Department of Public Health**, *Healthy Places Index: 2023 Edition*.
18. **U.S. Department of Transportation**, *Equitable Transportation Community Explorer*.
19. **California Department of Education**, *Free and Reduced-Price Meal Data Reports (2023)*.

20. **Sierra County Transportation Commission**, *2020 Regional Transportation Plan*.
21. **California Transportation Commission**, *2025 Active Transportation Program Staff Recommendations*.
22. **California Department of Transportation**, *News Release 2024-020*.
23. **Sierra Booster**, *California Invests Another \$1.1 Billion to Continue Rebuilding Its Transportation Infrastructure*.

Sierra County Transportation Commission

Meeting: January 15, 2025

Agenda Item 13 – Sustainable Transportation Planning Grant Program

- A. Approval of letter of support for the Rural County Representatives of California (RCRC) application to Caltrans FY 2025-26 Sustainable Transportation Planning Grant Program - Sustainable Communities Competitive Grant to develop a county and regional Zero Emission Vehicle Infrastructure Readiness Plan.

Background: In California, roughly one in every 18 autos and small trucks is a ZEV, however in the combined region of Nevada and Sierra Counties, only one in every 36 vehicles is zero emission. Those most impacted by this slow transition in rural counties are those that are disadvantaged, that have low household incomes, and even with ownership of a ZEV, have little access to charging, either at public locations or at home.

Recommended Motion: Approve letter of support for the RCRC application to Caltrans FY 2025-26 Sustainable Transportation Planning Grant Program.

SIERRA COUNTY TRANSPORTATION COMMISSION

P.O. Box 98
Downieville, CA 95936
(530) 289-3201 FAX (530) 289-2828



Bryan Davey
Executive Director

January 15, 2024

Kaylon Hall
Sierra County Transportation Commission
P. O. Box 98
Downieville, CA 95936

Dear Nevada County,

We are writing this letter to express our support for Sierra County 2025-26 Sustainable Transportation Planning Grant Program - Sustainable Communities Competitive Grant application to develop a county and regional Zero Emission Vehicle (ZEV) Infrastructure Readiness Plan. Not only do we support this effort in spirit, but we would also like to join several community organizations to participate in the Plan's development, completion and successful implementation.

Progress in ZEV infrastructure development in our county and other rural counties has lagged that of more populated regions, and at the same time, abundant and reliable charging is becoming increasingly important for economic sustainability, environmental health, safety, and quality of life for residents and visitors alike. Currently only eight percent of California's charging infrastructure exists in the 40 counties of California considered rural. Without appropriate infrastructure, ZEV purchase rates have also fallen behind in these areas. In California, roughly one in every 18 autos and small trucks is a ZEV, however in the combined region of Nevada and Sierra Counties, only one in every 36 vehicles is zero emission. Those most impacted by this slow transition in rural counties are those that are disadvantaged, that have low household incomes, and even with ownership of a ZEV, have little access to charging, either at public locations or at home.

One of the primary reasons that rural counties have fallen behind in the ZEV transition is a lack of strategy and readiness for ZEV infrastructure development. There are often additional hurdles for developing charging infrastructure in rural locations including a lack of supporting infrastructure such as power and broadband, challenging terrain and climate conditions, less immediate demand and revenues for charging, and generally less investment activity. It is for these reasons that action-oriented, broad community-driven planning is extraordinarily important, so that our county and region can take a proactive role in identifying optimal opportunities for charger development.

With the support of funding from the CalTrans Sustainable Transportation Planning Sustainable Communities Competitive Grant for a ZEV Readiness Plan, as well as the resources and support of Rural County Representatives of California (RCRC), the county will have the capacity to complete this important Plan, and make significant progress toward a cleaner, more equitable, and sustainable transportation system in the Nevada and Sierra County region.

For all the reasons above, and the urgent need of resources to develop this important Readiness Plan, we request your highest consideration of this grant application. Thank you, and please call if you have any questions.

Sincerely,

SIERRA COUNTY TRANSPORTATION COMMISSION

Bryan Davey
Executive Director

Cc: Supervisor (RCRC Delegate)
Robert Burris, Deputy Chief Economic Development Officer, Rural County
Representatives of California (RCRC)

Sierra County Transportation Commission

Meeting: January 15, 2025

Agenda Item 14 – Audits

- A. Financial Statements & Audit Report for FY 23-24 for the Golden Rays Senior Citizens of Sierra County, Inc. prepared by Pehling’s PnPCPA in accordance with generally accepted accounting principles.

No action required.

- B. Financial Statements together with Independent Auditor’s Report for FY23-24 for the Sierra County Transit Fund prepared by Smith & Newell, CPAs in accordance with Government Auditing Standards.

No action required.

- C. Resolution accepting FY23-24 audit for the Sierra County Transit Fund and concur with the management response.

Recommended Motion: Adopt resolutions 2025-accepting FY23-24 audit for the Sierra County Transit Fund and concur with the management response.

- D. Financial Statements together with Independent Auditor’s Report for FY23-24 for the Sierra County Transportation Commission prepared by Smith & Newell, CPAs in accordance with Government Auditing Standards.

No action required.

- E. Resolution accepting FY23-24 audit for the Sierra County Transportation Commission and concur with the management response.

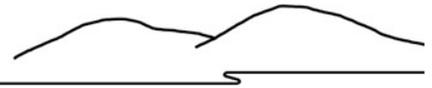
Recommended Motion: Adopt resolutions 2025-03 accepting FY23-24 audit for the Sierra County Transportation Commission and concur with the management response.

Golden Rays Senior Citizens of Sierra County, Inc.

FINANCIAL STATEMENTS

AUDIT REPORT

June 30, 2024



August 23, 2024

Golden Rays Senior Citizens of Sierra County, Inc.

INDEPENDENT AUDITOR'S REPORT

Opinions

We have audited the accompanying financial statements of Golden Rays Senior Citizens of Sierra County, Inc. as of and for the years-ended June 30, 2024, as listed in the Table of Contents. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden Rays Senior Citizens of Sierra County, Inc. as of June 30, 2024, and the respective changes in financial position, and cash flows where applicable for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

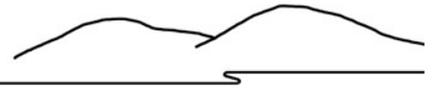
Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these 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 District'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

Our 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 our 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 GAAS 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 GAAS, we:

- 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 District'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

PNPCPA

Golden Rays Senior Citizens of Sierra County, Inc.

**Audit Report
June 30, 2024**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Statement of Financial Position.....	3
Statement of Activities.....	4
Statement of Functional Expenses.....	5
Statement of Cash Flows.....	6
Notes to Financial Statements.....	7

Golden Rays Senior Citizens of Sierra County, Inc.

**Statement of Financial Position
June 30, 2024**

	<u>2024</u>
<u>ASSETS</u>	
<u>Current Assets</u>	
Cash in Financial Institutions	\$ 103,355
Accounts Receivable	-
Deposits and Pre-Paid Expenses	<u>8,329</u>
Total Current Assets:	<u>111,684</u>
<u>Fixed Assets</u>	
Equipment	2,504
Less: Accumulated Depreciation	<u>(2,504)</u>
Total Fixed Assets:	<u>-</u>
TOTAL ASSETS	<u>111,684</u>
<u>LIABILITIES</u>	
<u>Current Liabilities</u>	
Accounts Payable & Accrued Liabilities	<u>2,548</u>
Total Current Liabilities:	<u>2,548</u>
TOTAL LIABILITIES	<u>2,548</u>
<u>NET ASSETS</u>	
Temporarily Restricted	-
Unrestricted	<u>109,136</u>
TOTAL NET ASSETS	<u>\$ 109,136</u>
	<u>109,136</u>

The accompanying notes are an integral part of these financial statements.

Golden Rays Senior Citizens of Sierra County, Inc.

**Statement of Activities
For the Year-Ending
June 30, 2024**

	<u>2024</u>
<u>REVENUES</u>	
Program Service Income	\$ 15,386
County Service Contract	75,000
Membership	590
Interest Income	1,067
Net Assets (restricted)\released from restrictions	-
Contribution and Donations	6,600
TOTAL REVENUES	98,643
<u>EXPENSES</u>	
<u>Program Service Expense</u>	
Program	80,316
Total Program Service Expense	80,316
<u>Administrative Expense</u>	
Admin	10,800
Total Administrative Expense	10,800
TOTAL EXPENSES	91,116
<u>Net Increase (Decrease) in Unrestricted Assets</u>	7,527
<u>TEMPORARILY RESTRICTED ASSETS</u>	
Temporarily Restricted Donations	-
Amount restricted/(released) from Temporarily Restricted	-
Net Increase (Decrease) in Temporarily Restricted Assets	-
<u>NET INCREASE (DECREASE) IN NET ASSETS</u>	7,526
<u>NET ASSETS, BEGINNING OF YEAR</u>	101,610
<u>NET ASSETS, END OF YEAR</u>	\$ 109,136
	-

The accompanying notes are an integral part of these financial statements.

Golden Rays Senior Citizens of Sierra County, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

June 30, 2024

	<u>Program Services</u>	<u>Administrative</u>	<u>Totals</u>
<u>Expenses</u>			
Salaries, Labor & Employee Benefits	39,750	\$ -	\$ 39,750
Utilities	0	1,941	1,941
Insurance	8,920	-	8,920
Professional Fees	-	6,000	6,000
Office	14,006	2,859	16,865
Depreciation	-	-	-
Van Expense	17,640	-	17,640
Total Expenses	\$ 80,316	\$ 10,800	\$ 91,116

The accompanying notes are an integral part of these financial statements.

Golden Rays Senior Citizens of Sierra County, Inc.

**Statement of Cash Flow
For the Year Ended
June 30, 2024**

	General Fund
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Cash flow from Program Service	\$ 15,386
Cash flow from County Service Contract	75,000
Cash flow from Contributions	6,600
Cash received from Interest Income	1,067
Cash received from Other Income	590
Deduct: Expenses	<u>(91,506)</u>
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>7,137</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>	
NET CASH FLOW FROM FINANCING ACTIVITIES	<u>-</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>	
Fixed Assets	<u>-</u>
TOTAL CASH FLOWS FROM INVESTING ACTIVITIES	<u>-</u>
<u>NET INCREASE (DECREASE) IN CASH</u>	<u>7,137</u>
<u>CASH BALANCE, BEGINNING OF YEAR</u>	<u>96,218</u>
<u>CASH BALANCE, END OF YEAR</u>	<u>\$ 103,355</u>

The accompanying notes are an integral part of these financial statements.

Golden Rays Senior Citizens of Sierra County, Inc.

**Notes to Financial Statements
June 30, 2024**

Organization and Nature of Activities

Golden Rays Senior Citizens of Sierra County, Inc. (Organization) was established in September, 1978 and operates as a nonprofit public benefit corporation. The specific purpose of the Organization are to provide education to older adults in western Sierra County regarding their health, welfare, nutrition and other issues that they face as a result of the aging process, and to provide safe and adequate public transportation to older adults, their spouses and persons with disabilities in the community.

The Organization is a governed entity administered by a Board of Directors (Board) that acts as the authoritative and legislative body of the entity. The Board is comprised of seven (7) board members.

The President, Vice-President, Secretary and Treasurer are elected by the General membership. The Directors are then appointed by the elected Board Members. The President's responsibilities are to preside at all meetings of the Board; be the chief officer of the Organization; perform all duties commonly incident to the position of presiding officer of a board, commission, or business organization; and exercise supervision over the business of the Organization, and its officers.

Note 1: Significant Accounting Principles

A. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Restrictions are those that specify a use of funds or assets which is significantly more specific than the broad purpose of the Organization for which the tax-exemption has been granted. Accordingly net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations

Temporarily restricted net assets – As of June 30, 2024 the Organization had \$- in temporarily restricted net assets.

Permanently restricted net assets – As of June 30, 2024 the Organization had no permanently restricted net assets.

B. Functional Expenses

The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis in the statement of activities.

The Organization maintains the following two functions:

Program services:

Golden Rays Senior Citizens of Sierra County, Inc.

**Notes to Financial Statements
June 30, 2024**

1. The Organization provides services such as transportation and other services to older adults.

Support Services:

1. Administrative expenses consist of those activities not identifiable with a single function, however, their primary purpose is to provide direction and support to the Organization's other functions.

C.Accounts Receivable

On an accrual basis, revenue is recognized in the fiscal year in which all eligibility requirements have been satisfied. Receivables are resources of the Organization based upon current year services not paid in the current year.

D.Cash

The Organization's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC). The FDIC currently insures the first \$250,000 of the Organization's Cash at each financial institution.

E.Prepaid Expenses

Expenses for operations are expensed during the period that the expense is for. Prepaid expenses represent operating expenses that are required to be paid in advance, such as insurances.

F.Capital Assets

Capital assets are recorded at cost, less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful life of the related asset, which range from 5 to 40 years. Donated equipment is recorded at fair market value at the date of the donation and purchased equipment is recorded at cost. Normal repairs and maintenance are expensed as incurred, whereas significant improvements that materially increase value or extend useful lives are capitalized and depreciated.

G.Accounts Payable

The Organization reports an accounts payable on the statement of financial position. The liabilities from expenses are recognized at the time they are incurred.

H.Net Assets

Net assets present the difference between assets and liabilities in the statement of financial position. Net assets are reported as restricted when there are legal limitations imposed on their use.

Golden Rays Senior Citizens of Sierra County, Inc.

**Notes to Financial Statements
June 30, 2024**

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2: INCOME TAXES

The Organization is exempt from taxes as they are recognized by the Internal Revenue Service and the Franchise Tax board of the State of California as tax exempt under section 501 (c) (3).

NOTE 3: COUNTY CONTRACT

The Organization is a party to a 12-month service contract with Sierra County Department of Public Works and Transportation. The contract consists of federal funds passed through the Federal Transit Administration under the Transportation Development Act and is subject to compliance with FTA third party contract requirements.

NOTE 4: RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2024, the Commission contracted with private insurance agencies for liability, property, crime damage, employee and director insurances.

NOTE 5: CONTIGENCIES

As of June 30, 2024, the Organization did not have any pending litigation or potential nondisclosed liabilities that management believes would have a material effect on the financial statements.

NOTE 6: DATE OF MANAGEMENT'S REVIEW

Subsequent events have been evaluated through **August 23, 2024**, which is the date the financial statements were available to be issued.

**SIERRA COUNTY TRANSIT FUND,
CALIFORNIA**



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2024**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSIT FUND
Annual Financial Report
For the Year Ended June 30, 2024

Table of Contents

	Page
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-3
Basic Financial Statements:	
Fund Financial Statements:	
Proprietary Fund:	
Statement of Net Position.....	4
Statement of Revenues, Expenses and Changes in Net Position.....	5
Statement of Cash Flows.....	6
Notes to Basic Financial Statements	7-13
OTHER REPORT AND SCHEDULES	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and the Rules and Regulations of the Transportation Development Act.....	14-15
Schedule of Findings and Recommendations	16
Schedule of Prior Year Findings and Recommendations	17
Management’s Corrective Action Plan	18

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

- **Independent Auditor's Report**
- **Basic Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT AUDITOR'S REPORT

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the proprietary fund of Sierra County Transit Fund, California (Transit Fund), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Transit Fund's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the proprietary fund of the Transit Fund as of June 30, 2024, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Transit Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 Transit Fund'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.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we:

- 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 Transit Fund'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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Transit Fund's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require 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, 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. Our opinion on the basic financial statements is not affected by this missing information.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Report on Summarized Comparative Information

The financial statements include summarized prior year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Transit Fund's financial statements for the year ended June 30, 2023 from which such partial information was derived.

We previously audited the Transit Fund's June 30, 2023 financial statements and our report, dated December 28, 2023, expressed an unmodified opinion on the financial statements of the proprietary fund. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 6, 2024, on our consideration of the Transit Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Transit Fund's 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 Transit Fund's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
December 6, 2024

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Fund Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSIT FUND
Statement of Net Position
June 30, 2024
(With Summarized Comparative Totals for June 30, 2023)

	Totals	
	2024	2023
ASSETS		
Current Assets:		
Cash and investments	\$ 10,057	\$ -
Receivables:		
Intergovernmental	34,995	88,528
Total Current Assets	45,052	88,528
Noncurrent Assets:		
Capital assets:		
Depreciable, net	62,768	27,966
Total capital assets	62,768	27,966
Total Noncurrent Assets	62,768	27,966
Total Assets	107,820	116,494
LIABILITIES		
Due to County of Sierra	102,200	88,528
Total Current Liabilities	102,200	88,528
Total Liabilities	102,200	88,528
NET POSITION		
Investment in capital assets	62,768	27,966
Unrestricted	(57,148)	-
Total Net Position	\$ 5,620	\$ 27,966

The notes to the basic financial statements are an integral part of this statement.

SIERRA COUNTY TRANSIT FUND
Statement of Revenues, Expenses and
Changes in Net Position
For the Year Ended June 30, 2024
(With Summarized Comparative Totals for June 30, 2023)

	Totals	
	2024	2023
OPERATING REVENUES		
Passenger fares	\$ 9,383	\$ 16,321
Total Operating Revenues	9,383	16,321
OPERATING EXPENSES		
Purchased transportation	159,383	176,321
Administration	23,535	18,588
Depreciation	38,914	24,313
Total Operating Expenses	221,832	219,222
Operating Income (Loss)	(212,449)	(202,901)
NON-OPERATING REVENUES (EXPENSES)		
Local transportation funds	87,005	96,168
State transit assistance	55,318	-
State of good repair	19,399	-
Intergovernmental revenues	34,995	88,528
Interest income	(5,614)	(2,560)
Loss on disposal of capital assets	(1,000)	-
Transfers to Transportation Commission	-	(18,500)
Total Non-Operating Revenues (Expenses)	190,103	163,636
Change in Net Position	(22,346)	(39,265)
Total Net Position - Beginning	27,966	67,231
Total Net Position - Ending	\$ 5,620	\$ 27,966

The notes to the basic financial statements are an integral part of this statement.

SIERRA COUNTY TRANSIT FUND
Statement of Cash Flows
For the Year Ended June 30, 2024
(With Summarized Comparative Totals for June 30, 2023)

	Totals	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 9,383	\$ 16,321
Payments to suppliers	(182,918)	(194,909)
	(173,535)	(178,588)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Local transportation funds	87,005	96,168
State transit assistance	55,318	-
State of good repair	19,399	-
Intergovernmental revenues	88,528	133,181
Interfund loans received	102,200	88,528
Interfund loans repaid	(88,528)	(118,229)
Transfers to Transportation Commission	-	(18,500)
	263,922	181,148
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(74,716)	-
	(74,716)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	(5,614)	(2,560)
	(5,614)	(2,560)
Net Increase (Decrease) in Cash and Cash Equivalents	10,057	-
Balances - Beginning	-	-
Balances - Ending	\$ 10,057	\$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (212,449)	\$ (202,901)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	38,914	24,313
	(173,535)	(178,588)

The notes to the basic financial statements are an integral part of this statement.

THIS PAGE INTENTIONALLY LEFT BLANK

Basic Financial Statements

- **Notes to Basic Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Legislature of the State of California, enacted the Transportation Development Act (TDA) (SB325) represented by Chapter 1400, Statutes of 1971, effective July 1, 1972. The TDA provides for state funding to the counties for public transportation expenditures. The principal source of funding is derived from 1/4 cent of the state sales tax collected statewide. The 1/4 cent is returned by the California Department of Tax and Fee Administration to each county according to the amount of sales tax collected in the county.

The TDA requires that each county have a transportation planning agency. The Sierra County Transportation Commission (SCTC) fulfills this requirement and is reported on under a separate report.

The transfers from the SCTC to the Transit Fund are to meet the excess of expenses over revenues of the transit system, which are deemed unmet transit needs of the County.

The financial statements are intended to present the financial position and results of operations and cash flows of only the transactions attributable to the Sierra County Transit Fund. They are not intended to present the financial position, results of operations or cash flows of the County of Sierra taken as a whole.

The Transit Fund is presented as an enterprise fund within the County of Sierra financial statements.

B. Basis of Presentation

Fund financial statements of the Transit Fund are organized into one fund, which is considered to be a separate accounting entity. The fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenses. The fund is organized into the proprietary category and is treated as a major fund.

C. Basis of Accounting and Measurement Focus

The proprietary fund financial statements are reported using the economic resources measurement focus and the 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 flows take place. Nonexchange transactions, in which the Transit Fund gives (or receives) value without directly receiving (or giving) equal value in exchange include, local transportation revenue and state transit assistance revenues. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the Transit Fund considers all highly liquid investments, with original maturity of three months or less and amounts held in the County's investment pool to be cash and cash equivalents.

E. Investments

The Transit Fund pools all cash and investments with the County of Sierra. The Transit Fund's share in the pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participants deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2024, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

F. Receivables

Receivables consist mainly of intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Unearned Revenue

Under the accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earning process is complete, those assets are offset by corresponding liability for unearned revenue.

H. Capital Assets

Capital assets are defined by the Transit Fund as assets with a cost of more than \$5,000 and an estimated useful life of more than one year. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Transit vehicles and equipment	4 to 7 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences, Pension Benefits, and Other Postemployment Benefits

The Transit Fund has no employees and consequently does not provide compensated absences, pension benefits, or other postemployment benefits.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. At June 30, 2024, the Transit Fund did not have any deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2024, the Transit Fund did not have any deferred inflows of resources.

K. 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.

L. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 99, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

Statement No. 100, Accounting Changes and Error Corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 101 “Compensated Absences” The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

Statement No. 102 “Certain Risk Disclosures” The requirements of this statement are effective for fiscal years beginning after June 15, 2024. (FY 24/25)

Statement No. 103 “Financial Reporting Model Improvements” The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2024, the Transit Fund’s cash and investments consisted of the following:

Cash and Investments:	
Sierra County Treasurer’s pool	\$ <u>10,057</u>
Total Cash and Investments	\$ <u>10,057</u>

B. Cash

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Transit Fund will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The Transit Fund complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds.

C. Investments

At June 30, 2024, all investments of the Transit Fund were in the County of Sierra investment pool. Under the provisions of the County’s investment policy and the California Government Code, the County may invest or deposit in the following:

- U.S. Treasuries and Agencies
- Medium-Term Corporate Notes
- Negotiable Certificates of Deposit
- Time Certificates of Deposit
- Bankers’ Acceptances
- Commercial Paper
- Repurchase Agreements
- Local Agency Investment Fund (LAIF)
- California Asset Management Program (CAMP)
- Investment Trust of California (CalTRUST)

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Fair Value of Investments - The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

As of June 30, 2024, the Transit Fund held no individual investments. Accordingly, the measurement of fair value for the Transit Fund's proportionate share of investments in the County investment pool is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3. 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 Sierra's financial statements may be obtained by contacting the County of Sierra Auditor-Controller's Office at 211 Nevada Street, Downieville, CA 95936.

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2024, the Transit Fund's investments were all held with the County of Sierra investment pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Transit Fund will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Transit Fund's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. All investments of the Transit Fund were in the Sierra County investment pool which contains a diversification of investments.

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2024, was as follows:

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2024</u>
Capital Assets, Being Depreciated:				
Transit vehicles and equipment	\$ 240,238	\$ 74,716	(\$ 49,586)	\$ 265,368
Total Capital Assets, Being Depreciated	<u>240,238</u>	<u>74,716</u>	<u>(49,586)</u>	<u>265,368</u>
Less Accumulated Depreciation For:				
Transit vehicles and equipment	(212,272)	(38,914)	48,586	(202,600)
Total Accumulated Depreciation	<u>(212,272)</u>	<u>(38,914)</u>	<u>48,586</u>	<u>(202,600)</u>
Total Capital Assets, Net	<u>\$ 27,966</u>	<u>\$ 35,802</u>	<u>(\$ 1,000)</u>	<u>\$ 62,768</u>

Depreciation expense of \$38,914 was charged to operations.

NOTE 4: UNEARNED REVENUES

The County of Sierra, County Transportation Commission allocates State Transit Assistance (STA) funds and Local Transportation Fund (LTF) funds to the transit system to fund its operations. The Transportation Development Act (TDA) requires that any funds not used must be returned to their source. STA and LTF allocations are considered earned when they are properly spent for operations by the transit system. Allocations received but not earned are recorded as unearned revenue. As of June 30, 2024, the Transit Fund had no unearned revenues.

NOTE 5: PURCHASED TRANSPORTATION

The Sierra County Transportation Commission contracts with two non-profit corporations for transit services. The contracts are renewed on an annual basis. Although payments are based on estimated expenses, any excess funds are returned in the following fiscal year. Fare revenues, which consist mainly of donations, are retained by the transit contractor. Area Agency on Aging funds are used as local match when donations do not meet the required 10 percent fare revenue ratios.

NOTE 6: NET POSITION

The proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

SIERRA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 6: NET POSITION (CONTINUED)

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 7: RISK MANAGEMENT

The Transit Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Transit Fund is covered under the County of Sierra’s risk management programs.

NOTE 8: OTHER INFORMATION

A. Subsequent Events

Management has evaluated events subsequent to June 30, 2024 through December 6, 2024, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

B. Fare Revenue Ratio

The County is required by the Transportation Development Act (TDA) to maintain a fare revenue ratio to operating expenses of 10 percent or more. During the year ended June 30, 2024, the fare revenue ratio was 5.13 percent. The calculation of the fare revenue ratio for fiscal year ending June 30, 2024, is as follows:

	<u>June 30, 2024</u>
Fare Revenue	\$ <u>9,383</u>
Total Operating Expenses	221,832
Allowable TDA Adjustments:	
Depreciation	(<u>38,914</u>)
Net Operating Expenses	\$ <u>182,918</u>
Fare Revenue Ratio	<u>5.13%</u>

THIS PAGE INTENTIONALLY LEFT BLANK

OTHER REPORT AND SCHEDULES

- **Other Report**
- **Schedule of Findings and Recommendations**
- **Schedule of Prior Year Findings and Recommendations**
- **Management's Corrective Action Plan**

THIS PAGE INTENTIONALLY LEFT BLANK

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND THE RULES AND
REGULATIONS OF THE TRANSPORTATION DEVELOPMENT ACT**

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

We 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 applicable fiscal audit requirements of the Transportation Development Act including Public Utilities Code Section 99245 and the California Code of Regulations Title 21, Section 6664, the financial statements of the proprietary fund of the Sierra County Transit Fund of the County of Sierra, California (Transit Fund), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Transit Fund's basic financial statements and have issued our report thereon dated December 6, 2024.

As discussed in Note 1, the financial statements present only the County of Sierra Transit Fund and are not intended to present fairly the financial position of the County of Sierra, California and the changes in financial position and cash flows of its proprietary fund types in conformity with accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Transit Fund'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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Transit Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Transit Fund'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 Transit Fund'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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Transit Fund's financial statements are free from material misstatement, we 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and recommendations as item 2024-001.

Additionally, we performed tests of the Transit Fund's compliance with the specific tasks identified in the California Code of Regulations Title 21, Section 6667 that are applicable to the Transit Fund and tests to determine that certain state funds were received and expended in accordance with state accounting requirements. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported.

Transit Fund's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Transit Fund's response to the findings identified in our audit and described in the accompanying schedule of findings and recommendations. The Transit Fund's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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.



Smith & Newell CPAs
Yuba City, California
December 6, 2024

SIERRA COUNTY TRANSIT FUND
Schedule of Findings and Recommendations
For the Year Ended June 30, 2024

2024-001 Farebox Revenue Ratio (Non-Compliance)

Criteria

Public Utility Code Section 99268.2 and the Transportation Development Act require a ratio of fare revenues to operating cost at least equal to one-tenth (10 percent) for transit operators serving in nonurbanized areas.

Condition

The Transit Fund had a farebox revenue ratio of 5.13 percent for the 2023/2024 fiscal year.

Cause

The expenditures significantly increased in the current year and ridership decreased from the prior year.

Effect

The Transit Fund was not in compliance with Public Utilities Code Section 99268.2 and the Transportation Development Act.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2023-001.

Recommendation

We recommend that the Transit Fund maintain a farebox revenue ratio of 10 percent as required by Public Utility Code Section 99268.2 and the Transportation Development Act.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

SIERRA COUNTY TRANSIT FUND
Schedule of Prior Year Findings and Recommendations
For the Year Ended June 30, 2024

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendation</u>
2023-001	<p>Farebox Revenue Ratio</p> <p>Recommendation</p> <p>We recommend that the Transit Fund maintain a farebox revenue ratio of 10 percent as required by Public Utility Code Section 99268.2 and the Transportation Development Act.</p> <p>Status</p> <p>Not implemented</p>

**SIERRA COUNTY TRANSIT FUND
Management's Corrective Action Plan
For the Year Ended June 30, 2024**

2024-001 Farebox Revenue Ratio (Non-Compliance)

We recommend that the Transit Fund maintain a farebox revenue ratio of 10 percent as required by Public Utility Code Section 99268.2 and the Transportation Development Act.

Management's Response: The Commission has only accounted for the 10% farebox revenue requirement based on the actual purchased transit operations and not the administration costs associated with the Transit Fund. In past years we have always received larger farebox revenues and thought we were over-matching the 10% requirements. Over the past few years our administration costs have increased, and we have not met 10% minimum requirement. Management requires each provider to meet a 10% minimum farebox contribution to their operations budget, which they have done. On May 22, 2024, the Commission adopted Resolution 2024-11, reducing the LTF farebox ratio to 5% for Sierra County.

This finding will be reported to the Commission at the January 15, 2025, meeting for concurrence with this statement.

Responsible Individual: Bryan Davey, Executive Director, Sierra County Transportation Commission

Corrective Action Plan: The Commission has adopted a 5% farebox ratio requirement per Resolution SCTC 2024-11 to reduce the farebox ratio requirement to 5% for Sierra County. The current year farebox ratio was 5.13% and in compliance with the adopted farebox ratio. In addition, both service providers did meet the 10% farebox ratio for their individual operations budgets.

Anticipated Completion Date: January 15, 2025

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION

**IN THE MATTER OF
ACCEPTING THE FY23-24 AUDIT FOR
THE SIERRA COUNTY TRANSIT FUND AND
CONCUR WITH THE MANAGEMENT RESPONSE**

Resolution 2025-02

BE IT RESOLVED that the Sierra County Transportation Commission hereby accept the FY23-24 audit for the Sierra County Transit Fund and concur with the management response.

ADOPTED by the Sierra County Transportation Commission on the 15th day of January, 2025 by the following vote:

AYES: _____
NOES: _____
ABSTAINED: _____
ABSENT: _____

, Chair
Sierra County Transportation Commission

ATTEST:

Suzanne Smith, Executive Secretary

**SIERRA COUNTY
TRANSPORTATION COMMISSION,
CALIFORNIA**

**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2024**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
Annual Financial Report
For the Year Ended June 30, 2024

Table of Contents

	Page
INTRODUCTORY SECTION	
List of Officials	i
FINANCIAL SECTION	
Independent Auditor’s Report.....	1-4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	5
Statement of Activities.....	6
Fund Financial Statements:	
Governmental Fund:	
Balance Sheet	7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position – Governmental Activities.....	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Government-Wide Statement of Activities – Governmental Activities.....	10
Notes to Basic Financial Statements	11-21
Required Supplementary Information (Unaudited):	
Budgetary Comparison Schedule – Transportation Planning.....	22
Budgetary Comparison Schedule – Local Transportation Fund.....	23
Budgetary Comparison Schedule – State Transit Assistance	24
Notes to Budgetary Comparison Schedules	25
Supplementary Information:	
Schedule of Allocations and Expenditures – Local Transportation Fund	26
Schedule of Allocations and Expenditures – State Transit Assistance Fund	27
OTHER REPORT AND SCHEDULES	
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and the Rules and Regulations of the Transportation Development Act.....	28-29
Schedule of Findings and Recommendations	30
Schedule of Prior Year Findings and Recommendations	31
Management’s Corrective Action Plan	32

THIS PAGE INTENTIONALLY LEFT BLANK

INTRODUCTORY SECTION

- **List of Officials**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION

List of Officials

For the Year Ended June 30, 2024

Board of Commissioners

Paul Roen, Chair	County of Sierra
Sue McIlravy, Vice Chair	City of Loyalton
Sharon Dryden	County of Sierra
Lila Heuer	County of Sierra
Joy Markum	City of Loyalton
Nancy Rodgers	City of Loyalton
Paul Cueto	Transit
Terry LeBlanc	County of Sierra Alternate
Bill Mертton	City of Loyalton Alternate

THIS PAGE INTENTIONALLY LEFT BLANK

FINANCIAL SECTION

- **Independent Auditor's Report**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Supplementary Information**

THIS PAGE INTENTIONALLY LEFT BLANK

INDEPENDENT AUDITOR'S REPORT

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Report on the Audit of the Financial Statements**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Sierra County Transportation Commission, California (Commission), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Commission as of June 30, 2024, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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, we:

- 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 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require 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, 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying Schedules of Allocations and Expenditures 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 our opinion, the Schedules of Allocations and Expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

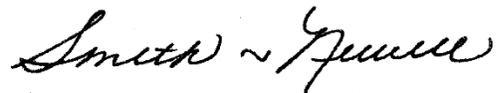
Management is responsible for the other information included in the annual report. The other information comprises the introductory section, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 6, 2024, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's 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 Commission's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
December 6, 2024

Basic Financial Statements

- **Government-Wide Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
Statement of Net Position
June 30, 2024

	Total Governmental Activities
ASSETS	
Cash and investments	\$ 7,400
Receivables:	
Intergovernmental	77,601
Due from Sierra County Transit Fund	102,200
Total Assets	187,201
LIABILITIES	
Accounts payable	25,947
Unearned revenue	8,453
Total Liabilities	34,400
NET POSITION	
Restricted for transportation	152,801
Total Net Position	\$ 152,801

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Fund Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION

**Balance Sheet
Governmental Funds
June 30, 2024**

	Transportation Planning	Local Transportation	State Transit Assistance	Totals
ASSETS				
Cash and investments	\$ -	\$ 7,319	\$ 81	\$ 7,400
Receivables:				
Intergovernmental	50,432	15,266	11,903	77,601
Due from other funds	-	73,670	-	73,670
Due from Sierra County Transit Fund	-	2,200	100,000	102,200
Total Assets	\$ 50,432	\$ 98,455	\$ 111,984	\$ 260,871
LIABILITIES				
Accounts payable	\$ 25,947	\$ -	\$ -	\$ 25,947
Due to other funds	73,670	-	-	73,670
Unearned revenue	8,453	-	-	8,453
Total Liabilities	108,070	-	-	108,070
FUND BALANCES				
Restricted for:				
Local transportation fund allocations	-	98,455	-	98,455
State transit assistance allocations	-	-	105,701	105,701
State of good repair	-	-	6,283	6,283
Unassigned	(57,638)	-	-	(57,638)
Total Fund Balances	(57,638)	98,455	111,984	152,801
Total Liabilities and Fund Balances	\$ 50,432	\$ 98,455	\$ 111,984	\$ 260,871

The notes to the basic financial statements are an integral part of this statement.

SIERRA COUNTY TRANSPORTATION COMMISSION
Reconciliation of the Governmental Funds Balance Sheet to the
to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2024

Total Fund Balances - Total Governmental Funds	\$ 152,801
No adjustments were needed to reconcile the governmental funds Balance Sheet to the government-wide Statement of Net Position.	
Net Position of Governmental Activities	<u>\$ 152,801</u>

The notes to the basic financial statements are an integral part of this statement.

SIERRA COUNTY TRANSPORTATION COMMISSION
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	Transportation Planning	Local Transportation	State Transit Assistance	Totals
REVENUES				
Intergovernmental:				
Rural planning assistance	\$ 161,952	\$ -	\$ -	\$ 161,952
PPM	19,093	-	-	19,093
Local transportation fund allocation	-	86,396	-	86,396
State transit assistance allocation	-	-	50,146	50,146
State of good repair	-	-	6,410	6,410
Use of money	-	1,616	3,580	5,196
Total Revenues	181,045	88,012	60,136	329,193
EXPENDITURES				
Planning and administration:				
Administration	8,701	10,030	-	18,731
Development and monitoring of the OWP	9,549	-	-	9,549
Project development	13,040	-	-	13,040
Regional Transportation Plan	14,039	-	-	14,039
Regional Transportation Improvement Program	5,817	-	-	5,817
Aviation	564	-	-	564
Intergovernmental review and public outreach	22,670	-	-	22,670
Miscellaneous	42,295	-	-	42,295
Transit	-	87,005	74,717	161,722
STIP programming, planning and monitoring	19,319	-	-	19,319
Total Expenditures	135,994	97,035	74,717	307,746
Net Change in Fund Balances	45,051	(9,023)	(14,581)	21,447
Fund Balances - Beginning	(102,689)	107,478	126,565	131,354
Fund Balances - Ending	\$ (57,638)	\$ 98,455	\$ 111,984	\$ 152,801

The notes to the basic financial statements are an integral part of this statement.

SIERRA COUNTY TRANSPORTATION COMMISSION
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of the Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 21,447
Amounts reported for governmental activities in the Statement of Activities are different because:	
Some revenues reported in the Statement of Activities will not be collected for several months after the Commission's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.	
Change in unavailable revenue	(57,594)
Change in Net Position of Governmental Activities	\$ (36,147)

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Notes to Basic Financial Statements**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Sierra County Transportation Commission, the regional transportation planning agency for the County of Sierra, was created pursuant to Title 3 of Government Code Section 29535. The Commission is responsible for transportation planning activities as well as administration of the Local Transportation Fund and State Transit Assistance Fund.

The Commission receives monies and allocates these monies for the planning, management, and operation of public transportation systems within the County of Sierra. The Commission also has the authority to allocate monies for other transportation related activities including street and road projects.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that there are no component units of the Commission.

Related Organizations

The County of Sierra performs administrative and accounting functions for the Commission. However, the County is not financially accountable for this organization and therefore the Commission is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all the activities of the Commission. These statements include the financial activities of the overall Commission. These statements report the governmental activities of the Commission, which are normally supported by taxes and intergovernmental revenues. The Commission had no business-type activities at June 30, 2024.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. 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 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements

Fund financial statements of the Commission are organized into three funds, which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. The funds of the Commission are organized into the governmental category and are treated as major funds.

The Commission reports the following major governmental funds:

- The Transportation Planning fund is the General fund of the Commission and is used to account for transportation planning activities.
- The Local Transportation fund is a special revenue fund used to account for local transportation activities. Funding comes primarily from local transportation fund allocations.
- The State Transit Assistance fund is a special revenue fund used to account for the receipt and expenditure of State Transit Assistance and State of Good Repair funds. Funding comes primarily from State Transit Assistance and State of Good Repair allocations.

C. Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the 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 flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include sales tax, grants, entitlements, and donations. Under the accrual basis, revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Sales taxes, interest, and certain state and federal grants are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

The Commission pools all cash and investments with the County of Sierra. The Sierra County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The Commission's share in the pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participants deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in the financial statements as unrealized gains and losses are not apportioned to pool participants. During the year ended June 30, 2024, the Sierra County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

F. Receivables

Receivables consist mainly of intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Inventory

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

H. Capital Assets

Capital assets would be valued at historical cost, or estimated historical cost if actual historical cost was not available. Contributed capital assets would be valued at their acquisition value on the date donated. Major outlays for capital assets and improvements would be capitalized as projects are constructed.

Capital assets used in operations would be depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements.

At June 30, 2024, the Commission did not have any capital assets.

I. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability, unearned revenue.

J. Compensated Absences, Pension Benefits, and Other Postemployment Benefits

The Commission does not have employees and consequently does not provide compensated absences, pension benefits, or other postemployment benefits.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2024, the Commission did not have any deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2024, the Commission did not have any deferred inflows of resources.

L. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide Statement of Activities.

Reimbursements occur when the funds responsible for particular expenditures repay the funds that initially paid for them. Such reimbursements are reflected as expenditures in the reimbursing fund and reductions to expenditures in the reimbursed fund.

All other interfund transactions are treated as transfers.

M. 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.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 99, Omnibus 2022. This statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

Statement No. 100, Accounting Changes and Error Corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

O. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 101 “Compensated Absences” The requirements of this statement are effective for fiscal years beginning after December 15, 2023. (FY 24/25)

Statement No. 102 “Certain Risk Disclosures” The requirements of this statement are effective for fiscal years beginning after June 15, 2024. (FY 24/25)

Statement No. 103 “Financial Reporting Model Improvements” The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Deficit Fund Balance

The Transportation Planning fund had a fund balance deficit of \$57,638, which is expected to be eliminated in future years through increased revenues.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2024, the Commission’s cash and investments consisted of the following:

Investments:		
Sierra County Treasurer’s pool	\$	7,400
Total Investments	\$	7,400

B. Cash

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Commission will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The Commission and County comply with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of public funds.

C. Investments

The Commission does not have a formal investment policy. At June 30, 2024, all investments of the Commission were in the County of Sierra investment pool. Under the provisions of the County’s investment policy and the California Government Code, the County may invest or deposit in the following:

- Bankers’ Acceptances
- Commercial Paper
- Local Agency Investment Fund (LAIF)
- Medium-Term Corporate Notes
- California Asset Management Program (CAMP)
- Negotiable Certificates of Deposit
- Time Certificates of Deposit
- Repurchase Agreements
- Investment Trust of California (CalTRUST)
- Securities of the Federal Government or its Agencies

Fair Value of Investments - The Commission measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The Commission’s position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the Commission’s investments in external investment pools are not recognized in the three-tiered fair value hierarchy described above.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

At June 30, 2024, the Commission had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>-</u>	<u>-</u>	<u>-</u>
Investments in External Investment Pool				
Sierra County Treasurer's Pool	<u>7,400</u>			
Total Investments	<u>\$ 7,400</u>			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2024, the Commission's investments were all held with the County of Sierra Investment Pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Commission will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. All investments of the Commission were in the Sierra County Investment Pool which contains a diversification of investments.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

D. Investments in External Pools

The Sierra County Pooled Investment Fund is a pooled investment fund program governed by the County which monitors and reviews the management of public funds maintained in the investment pool in accordance with the County investment policy and the California Government Code. The Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the Board of Supervisors every month. The report covers the type of investments in the pool, maturity dates, par value, actual cost and fair value. Investments in the Sierra County Pooled Investment fund are regarded as highly liquid as deposits and withdrawals can be made at any time without penalty. The Pool does not impose a maximum investment limit. 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 Sierra’s financial statements may be obtained by contacting the County of Sierra Auditor-Controller’s office at 326 Main Street, Downieville, CA 95936.

NOTE 4: INTERFUND TRANSACTIONS

Due From/To Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2024:

	Due From Other Funds	Due To Other Funds
Transportation Planning	\$ -	\$ 73,670
Local Transportation	73,670	-
Total	\$ 73,670	\$ 73,670

NOTE 5: UNEARNED REVENUE

At June 30, 2024, components of unearned revenue were as follows:

Transportation Planning		
PPM funds received in advance		\$ 8,453
Total		\$ 8,453

NOTE 6: NET POSITION

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 6: NET POSITION (CONTINUED)

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 7: FUND BALANCE

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental fund can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the Commission’s highest level of decision-making authority. The Board of Commissioners is the highest level of decision-making authority for the Commission that can, by Board action, commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the Commission’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the Commission’s Transportation Planning fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 7: FUND BALANCE (CONTINUED)

The fund balances for the governmental funds as of June 30, 2024, were distributed as follows:

	<u>Transportation Planning</u>	<u>Local Transportation</u>	<u>State Transit Assistance</u>	<u>Total</u>
Restricted for:				
Local Transportation allocations	\$ -	\$ 98,455	\$ -	\$ 98,455
State Transit Assistance allocations	-	-	105,701	105,701
State of Good Repair	-	-	<u>6,283</u>	<u>6,283</u>
Total Restricted	<u>-</u>	<u>98,455</u>	<u>111,984</u>	<u>210,439</u>
Unassigned	(<u>57,638</u>)	<u>-</u>	<u>-</u>	(<u>57,638</u>)
Total	<u>(\$ 57,638)</u>	<u>\$ 98,455</u>	<u>\$ 111,984</u>	<u>\$ 152,801</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Commission follows the fund balance policy of the County which establishes procedures for reporting fund balance classifications and establishes a hierarchy for fund balance expenditures.

NOTE 8: RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission is covered under the County of Sierra’s risk management programs.

NOTE 9: RELATED PARTY TRANSACTIONS

The Commission has an informal agreement with the County of Sierra to manage its operations. The County also provides engineering and construction services to the Commission upon request. Related party expenditures incurred for the fiscal year ended June 30, 2024 were \$128,550.

NOTE 10: OTHER INFORMATION

A. Subsequent Events

Management has evaluated events subsequent to June 30, 2024 through December 6, 2024, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

SIERRA COUNTY TRANSPORTATION COMMISSION
Notes to Basic Financial Statements
For the Year Ended June 30, 2024

NOTE 10: OTHER INFORMATION (CONTINUED)

B. State of Good Repair

During the year ended June 30, 2024, the State Transit Assistance special revenue fund has a carryover balance of \$19,272 plus State of Good Repair revenue of \$6,410 for total amount of \$25,682. For the year ended June 30, 2024, qualifying expenditures of \$19,399 were incurred and the remaining carryover balance was \$6,283.

THIS PAGE INTENTIONALLY LEFT BLANK

**Required Supplementary Information
(Unaudited)**

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
Required Supplementary Information
Budgetary Comparison Schedule
Transportation Planning
For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental:				
Rural planning assistance	\$ 163,279	\$ 163,279	\$ 161,952	\$ (1,327)
PPM	-	-	19,093	19,093
Total Revenues	<u>163,279</u>	<u>163,279</u>	<u>181,045</u>	<u>17,766</u>
EXPENDITURES				
Planning and administration:				
Administration	29,000	12,000	8,701	3,299
Development and monitoring of the OWP	62,000	15,000	9,549	5,451
Project development	15,000	24,000	13,040	10,960
Regional Transportation Plan	5,000	25,000	14,039	10,961
Regional Transportation Improvement Program	1,000	10,000	5,817	4,183
Aviation	5,000	1,000	564	436
Transportation Studies	35,500	-	-	
Intergovernmental review and public outreach	-	38,500	22,670	15,830
Miscellaneous	10,288	10,288	42,295	(32,007)
STIP programming, planning and monitoring	20,000	20,000	19,319	681
Total Expenditures	<u>182,788</u>	<u>155,788</u>	<u>135,994</u>	<u>19,794</u>
Net Change in Fund Balances	(19,509)	7,491	45,051	37,560
Fund Balances - Beginning	<u>(102,689)</u>	<u>(102,689)</u>	<u>(102,689)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (122,198)</u>	<u>\$ (95,198)</u>	<u>\$ (57,638)</u>	<u>\$ 37,560</u>

SIERRA COUNTY TRANSPORTATION COMMISSION
Required Supplementary Information
Budgetary Comparison Schedule
Local Transportation
For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental:				
Local transportation fund allocation	\$ 78,924	\$ 78,924	\$ 86,396	\$ 7,472
Use of money	-	-	1,616	1,616
Total Revenues	<u>78,924</u>	<u>78,924</u>	<u>88,012</u>	<u>9,088</u>
EXPENDITURES				
Planning and administration:				
Administration	1,000	1,000	10,030	(9,030)
Development and monitoring of the OWP	1,000	-	-	-
Project development	-	1,000	-	1,000
Aviation	75,000	500	-	500
Transportation studies	1,000	20,000	-	20,000
Intergovernmental review and public outreach	-	1,000	-	1,000
Transit	-	-	87,005	(87,005)
Total Expenditures	<u>78,000</u>	<u>23,500</u>	<u>97,035</u>	<u>(73,535)</u>
Net Change in Fund Balances	924	55,424	(9,023)	47,325
Fund Balances - Beginning	<u>107,478</u>	<u>107,478</u>	<u>107,478</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 108,402</u>	<u>\$ 162,902</u>	<u>\$ 98,455</u>	<u>\$ 47,325</u>

SIERRA COUNTY TRANSPORTATION COMMISSION
Required Supplementary Information
Budgetary Comparison Schedule
State Transit Assistance
For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental:				
State transit assistance allocation	\$ 25,000	\$ 25,000	\$ 50,146	\$ 25,146
State of good repair	-	-	6,410	6,410
Use of money	1,500	1,500	3,580	2,080
Total Revenues	<u>26,500</u>	<u>26,500</u>	<u>60,136</u>	<u>33,636</u>
EXPENDITURES				
Planning and administration:				
Administration	200,000	200,000	-	200,000
Transit	-	-	74,717	(74,717)
Total Expenditures	<u>200,000</u>	<u>200,000</u>	<u>74,717</u>	<u>125,283</u>
Net Change in Fund Balances	(173,500)	(173,500)	(14,581)	158,919
Fund Balances - Beginning	<u>126,565</u>	<u>126,565</u>	<u>126,565</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (46,935)</u>	<u>\$ (46,935)</u>	<u>\$ 111,984</u>	<u>\$ 158,919</u>

SIERRA COUNTY TRANSPORTATION COMMISSION
Required Supplementary Information
Notes to Budgetary Comparison Schedules
For the Year Ended June 30, 2024

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The Commission presents a comparison of annual budget to actual results for the Transportation Planning fund, Local Transportation fund, and the State Transit Assistance fund. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the Commission in establishing the budgetary data reflected in the financial statements:

- (1) The Commission annually adopts a budget through the preparation of an overall work program. This work program describes the projects, or work elements, that are to be funded, and the type of funds that will pay for the expenditures, such as Rural Planning Assistance, Local Transportation, or State Transportation Improvement Program (STIP).
- (2) The work program, in draft form, is prepared by Commission staff, submitted and approved by the Commission, and submitted to the State of California, Department of Transportation (CALTRANS) before June 30.
- (3) CALTRANS, as the grantor of Rural Planning Assistance and STIP funds, approves the work program, which then becomes the budget for the operating fund of the Commission.
- (4) Additional sources of revenue and related expenditures not included in the Commission’s overall work program are incorporated to complete the Commission’s budget that reflects all anticipated activities for the year.
- (5) The Board of Commissioners may amend the budget by motion during the fiscal year.

The Commission does not use encumbrance accounting under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

NOTE 2: EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended June 30, 2024, the Commission incurred expenditures in excess of appropriations as follows:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess of Expenditures Over Appropriations</u>
Local Transportation	\$ 23,500	\$ 97,035	\$ 73,535

Supplementary Information

THIS PAGE INTENTIONALLY LEFT BLANK

Schedules of Allocations and Expenditures

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
Schedule of Allocations and Expenditures
Local Transportation
For the Year Ended June 30, 2024

	Adjusted Allocations Outstanding June 30, 2023	Allocated	Expended	Expired	Allocations Outstanding June 30, 2024
City of Loyalton Incorporated Senior Citizens 99400(c)	\$ -	\$ 33,503	\$ 33,503	\$ -	\$ -
County of Sierra Golden Rays 99400(c)	-	33,502	33,502	-	-
County of Sierra 99400(d)	-	20,000	20,000	-	-
Totals	<u>\$ -</u>	<u>\$ 87,005</u>	<u>\$ 87,005</u>	<u>\$ -</u>	<u>\$ -</u>

SIERRA COUNTY TRANSPORTATION COMMISSION
Schedule of Allocations and Expenditures
State Transit Assistance
For the Year Ended June 30, 2024

	<u>Allocations Outstanding June 30, 2023</u>	<u>Allocated</u>	<u>Expended</u>	<u>Expired</u>	<u>Allocations Outstanding June 30, 2024</u>
County of Sierra					
6730(a)	\$ -	\$ -	\$ -	\$ -	\$ -
6730(b)	-	200,000	55,318	(144,682)	-
Totals	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 55,318</u>	<u>\$ (144,682)</u>	<u>\$ -</u>

OTHER REPORT AND SCHEDULES

- **Other Report**
- **Schedule of Findings and Recommendations**
- **Schedule of Prior Year Findings and Recommendations**
- **Management's Corrective Action Plan**

THIS PAGE INTENTIONALLY LEFT BLANK

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND THE RULES AND
REGULATIONS OF THE TRANSPORTATION DEVELOPMENT ACT**

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

We 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 applicable fiscal audit requirements of the Transportation Development Act including Public Utilities Code Section 99245 and the California Code of Regulations Title 21, Section 6662, the financial statements of the governmental activities and each major fund of the Sierra County Transportation Commission (Commission), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 6, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 Commission'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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and recommendations as item 2024-001 that we consider to be a significant deficiency.

To the Sierra County Transportation Commission
County of Sierra
Downieville, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

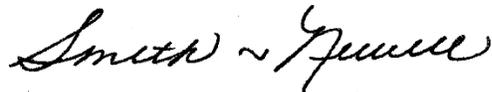
Additionally, we performed tests to determine that allocations made and expenditures paid by the Commission were made in accordance with the allocation instructions and resolutions of the Commission and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Title 21, Section 6666 that are applicable to the Commission and tests to determine that certain state funds were received and expended in accordance with applicable bond act and state accounting requirements. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported.

Commission's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the finding identified in our audit and described in the accompanying schedule of findings and recommendations. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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.



Smith & Newell CPAs
Yuba City, California
December 6, 2024

SIERRA COUNTY TRANSPORTATION COMMISSION
Schedule of Findings and Recommendations
For the Year Ended June 30, 2024

2024-001 Budget (Significant Deficiency)

Criteria

California Government Code requires that appropriate operating budgets be adopted and amended as required and that expenditures not exceed the approved budget.

Condition

For the year ended June 30, 2024, we noted that the Commission incurred expenditures in excess of appropriations of \$73,535 in the Local Transportation fund.

Cause

The Commission did not amend its budget for changes in the estimate of expenditures during the fiscal year.

Effect

Expenditures exceeded appropriations by \$73,535 in the Local Transportation fund.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2023-001.

Recommendation

We recommend that the Commission monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the Commission take appropriate action to amend the budget.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

**SIERRA COUNTY TRANSPORTATION COMMISSION
Schedule of Findings and Recommendations
For the Year Ended June 30, 2024**

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendation</u>
2023-001	<p>Budget</p> <p>Recommendation</p> <p>We recommend that the Commission monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the Commission take appropriate action to amend the budget.</p> <p>Status</p> <p>Partially implemented</p>

SIERRA COUNTY TRANSPORTATION COMMISSION
Management's Corrective Action Plan
For the Year Ended June 30, 2024

2024-001 Budget (Significant Deficiency)

We recommend that the Commission monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the Commission take appropriate action to amend the budget.

Management's Response: The Commission's expenditures exceeded the approved budget. This was a result of staff not recognizing the expenditures had exceeded the budget. Management concurs with the finding in the 23-24 FY audit. This will be reported to the Commission at the January 15, 2025, meeting for concurrence with this finding.

Responsible Individual: Bryan Davey, Executive Director, Sierra County Transportation Commission

Corrective Action Plan: Commission staff will closely monitor the actual expenditures during the year and seek a budget amendment prior to any expenditure exceeding the adopted budget. The Commission will be advised of the planned action for this finding at the January 15, 2025, meeting.

Anticipated Completion Date: January 15, 2025

THIS PAGE INTENTIONALLY LEFT BLANK

SIERRA COUNTY TRANSPORTATION COMMISSION
IN THE MATTER OF
ACCEPTING THE FY23-24 AUDIT FOR
THE SIERRA COUNTY TRANSPORTATION COMMISSION
AND CONCUR WITH THE MANAGEMENT RESPONSE

Resolution 2025-03

BE IT RESOLVED that the Sierra County Transportation Commission hereby accept the FY23-24 audit for the Sierra County Transit Fund and concur with the management response.

ADOPTED by the Sierra County Transportation Commission on the 15th day of January, 2025 by the following vote:

AYES: _____
NOES: _____
ABSTAINED: _____
ABSENT: _____

, Chair
Sierra County Transportation Commission

ATTEST:

Suzanne Smith, Executive Secretary

Sierra County Transportation Commission
Meeting: January 15, 2025
Agenda Item 15 – Correspondence

- A.** Letter from North State Super Region to the California Energy Commission pertaining to the Clean Transportation Program Investment Plan.

No action required.

- B.** Email correspondence from the City of Loyalton regarding newly appointed Transportation Commissioners.

No action required.



North State Super Region

1255 East Street, Suite 202, Redding, CA 96001
(530) 262-6190 nssr16@gmail.com
www.superregion.org
Sean Tiedgen, Chair

- Ivan Garcia**
Butte County Assn. of Governments
- Mike Azevedo**
Colusa County Transportation Comm.
- Tamera Leighton**
Del Norte Local Transportation Comm.
- Mardy Thomas**
Glenn County Transportation Comm.
- Beth Burks**
Humboldt Co Assn of Governments
- Lisa Davey-Bates**
Lake Co City/Area Planning Comm.
- John Clerici**
Lassen County Transportation Comm.
- Nephele Barrett**
Mendocino Council of Govts
- Debbie Pedersen**
Modoc County Transportation Comm.
- Mike Woodman**
Nevada County Transportation Comm.
- Rob Thorman**
Plumas County Transportation Comm.
- Sean Tiedgen**
Shasta Regional Transportation Agcy.
- Bryan Davey**
Sierra County Transportation Comm.
- Melissa Cummins**
Siskiyou County Local Trans. Comm.
- Jessica Riske-Gomez**
Tehama County Transportation Comm.
- Sarah Saad**
Trinity County Transportation Comm.

October 15, 2024

California Energy Commission
1516 Ninth Street
Sacramento, CA 95814-5512

Subject: Docket 24-ALT-01 2024–2025 Investment Plan Update for the Clean Transportation Program

Dear Commissioners:

We, the 16-County North State Super Region Members, have been monitoring the Clean Transportation Program for the past several years and commend you for the investments made to date. The electrification of transportation is in all of our best interests and is crucial to a clean energy future that mitigates the worst effects of climate impacts, which for the North State Super Region area includes bad air quality, wildfires, flooding, landslides, extreme temperatures, and increased sea levels.

Electric vehicle charging infrastructure is of particular interest and initial investments have been beneficial to the 16-county North State Super Region. While the numbers are gradually increasing, this vast region still has only one percent of public and shared private chargers in California, according to Energy Commission data.

Many of our communities are disadvantaged, and they understand that their economic futures will depend on being prepared for zero-emission transportation in tourism, goods movement, and interstate commerce. Many of us are working hard to bring about these changes.

We see this as an issue of Geographic Equity and ask that the investment program include a strategy to address geographic regions equitably, as has been done with the Rural Electric Vehicle grants and the CALeVIP incentive program.

As we understand it, the Clean Transportation Program Investment Plan outlines key issues and strategies for improving clean transportation infrastructure in rural areas as part of the Clean Transportation Program. It highlights significant challenges faced by rural communities in accessing public fast charging stations, with long travel distances to these facilities and fewer chargers per capita in low-income rural areas compared to wealthier regions. About 88 percent of urban areas are within ten minutes of a public DC fast charger, while only 40 percent of rural areas have similar access. The CEC has claimed it intends to address these disparities through targeted investments

and we urge you to do so by ensuring funding is directed and made available for projects in the 16-county North State Super Region.

To strengthen the plan, our additional recommendations include:

- incentivizing local charging infrastructure development through partnerships and low-cost solutions;
- promoting rural economic development by highlighting economic benefits and supporting local renewable energy projects;
- customizing charging solutions for specific rural needs, including mobile units;
- adding flexibility to siting of locations in rural areas that meet the intent of the program;
- enhancing community engagement and education;
- investing in research and impact assessment;
- ensuring adaptive planning; and
- collaborating with rural utilities.

We believe that addressing Geographic Equity and the needs of the North State can help the State of California and the Energy Commission to achieve your ambitious ZEV goals. It will also help bridge the gap in transportation infrastructure needed to connect the rest of California to the states of Oregon and Washington.

Thank you for considering the needs and contributions of the North State Super Region.

Sincerely,



Sean Tiedgen, AICP, Executive Director
Shasta Regional Transportation Agency (SRTA)
Chair, North State Super Region

/jmo

From: ofclerk-cityofloyalton@psln.com
To: [Suzanne Smith](#)
Subject: RE: Transportation Commissioners
Date: Thursday, December 19, 2024 10:09:13 AM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Nancy will, Joy will not

From: Suzanne Smith <ssmith@sierracounty.ca.gov>
Sent: Thursday, December 19, 2024 10:07 AM
To: ofclerk-cityofloyalton <ofclerk-cityofloyalton@psln.com>
Subject: RE: Transportation Commissioners

Okay, so currently I have:

- Joy Markum
- Sue McIlravy
- Nancy Rogers
- Bill Mertton - Alternate

You appointed:

- Sue McIlravy
- Bill Mertton
- Jerry Gerow

Does Nancy and Joy stay on?

Suzanne Smith
Administrative Secretary
Sierra County Public Works & Transportation
101 Courthouse Square P. O. Box 98
Downieville, CA 95936
(530) 289-3201

From: ofclerk-cityofloyalton@psln.com <ofclerk-cityofloyalton@psln.com>
Sent: Thursday, December 19, 2024 9:55 AM
To: Suzanne Smith <ssmith@sierracounty.ca.gov>
Subject: RE: Transportation Commissioners

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Bill Mertton is the alternate do I need more
Kathy

From: Suzanne Smith <ssmith@sierracounty.ca.gov>
Sent: Thursday, December 19, 2024 9:44 AM

To: ofclerk-cityofloyalton <ofclerk-cityofloyalton@psln.com>

Subject: RE: Transportation Commissioners

Hi Kathy,

No worries, I can imagine. Thank you! I'm sorry to ask but what about alternates?

Merry Christmas to you as well.

Suzanne Smith

Administrative Secretary
Sierra County Public Works & Transportation
101 Courthouse Square P. O. Box 98
Downieville, CA 95936
(530) 289-3201

From: ofclerk-cityofloyalton@psln.com <ofclerk-cityofloyalton@psln.com>

Sent: Thursday, December 19, 2024 9:42 AM

To: Suzanne Smith <ssmith@sierracounty.ca.gov>

Subject: RE: Transportation Commissioners

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Suzanne,

Sorry I got busy but yes we did appoint to Transportation Commission. They are as follows;

Sue McIlravy, Jerry Gerow, Bill Mertton

Let me know if you have any questions and have a Merry Christmas.

Kathy

From: Suzanne Smith <ssmith@sierracounty.ca.gov>

Sent: Wednesday, December 18, 2024 10:57 AM

To: ofclerk-cityofloyalton <ofclerk-cityofloyalton@psln.com>

Subject: Transportation Commissioners

Hi Kathy,

Were there new Transportation Commissioners appointed at last night's City Council meeting?

Thank you,

Suzanne Smith

Administrative Secretary
Sierra County Public Works & Transportation
101 Courthouse Square P. O. Box 98
Downieville, CA 95936
(530) 289-3201

Sierra County Transportation Commission
Meeting: January 15, 2025
Agenda Item 18 – Other Transportation Issues

- A. Informational speed zone justification report from the Department of Transportation, District 3 pertaining to Sierra City speed zone studies.

Background: The Department of Transportation (Caltrans) conducted an Engineering and Traffic Survey (E&TS) on State Route 49, in and around Sierra City from 1.03 miles north of Loganville Campground to 0.13 miles south of Wild Plum Road. Periodic E&TSs are necessary to ensure zones remain enforceable.

Recommended Motion: Direction to staff regarding submitting a response letter or conduct a public meeting.

DEPARTMENT OF TRANSPORTATION**DISTRICT 3**

703 B STREET
MARYSVILLE, CA 95901
PHONE (530) 741-4233
FAX (530) 741-4245
TTY 711
www.dot.ca.gov/dist3



Making Conservation
a California Way of Life.

January 8, 2025

Sie-49-28.71/29.96
Sierra City

Sierra County Board of Supervisors
100 Courthouse Square, Room 11
P.O. Drawer D
Downieville, CA 95936

The Department of Transportation (Caltrans) recently conducted an Engineering and Traffic Survey (E&TS) on State Route 49, in and around Sierra City from 1.03 miles north of Loganville Camp Ground to 0.13 miles south of Wild Plum Road. Periodic E&TSs are necessary to ensure zones remain enforceable.

As required by Section 22354.5(b) of the California Vehicle Code, this letter provides you notice that your staff may choose to conduct a public meeting on the results of the draft E&TS and forward Caltrans any comments you may receive. We will then take any input you provide into consideration prior to finalizing any speed zones.

Enclosed is a draft copy of justification sheets and strip maps for your review. Please submit a response to this letter to us by **April 2, 2025**. If we have not heard from you by this date, we will conclude there are no objections or comments, and we will proceed with finalizing the changes to the existing speed zones accordingly.

If you have any questions or would like to meet in-person to discuss the details of the E&TS, prior to deciding on the direction to take with a public meeting, we would be happy to reserve time at the Caltrans District Office (703 B Street Marysville, CA 95901) to meet with your agency. Please contact Jason Huang at (530) 812-7371 to schedule a time at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Mary Bokova".

Mary Bokova, P.E.
Chief, Traffic Safety Branch

Cc: Bryan Davey, Director of Public Works, Sierra County

With regards to the Engineering & Traffic Survey performed on 03/Sie/49, in and around Sierra City or their delegate, submits the following response:

_____ A public hearing is not necessary.

_____ The Sierra County Board of Supervisors would like to conduct a public hearing for the segment referenced above. If a Public Hearing is held, please forward us a copy of the comments and any official recommendations or concerns no later than 60 days from this notice.

Name & Title of Responding Official

Signature of Responding Official

Date

Return response to:

California Department of Transportation
District 3 – Department of Safety
703 B Street
Marysville, CA 95901
Attention: Jason Huang

Or you may submit a scanned signed response via email: Jason.huang@dot.ca.gov

Memorandum

To: MARY BOKOVA, CHIEF
Traffic Safety Branch

Date: December 3, 2024

File: 03/SIE/049
P.M 28.71 to 29.17
Retain 35 MPH

From: JASON HUANG, PE
Traffic Operations Engineer

Signature:

Subject: SPEED ZONE JUSTIFICATION

This 0.46-mile long 35-mph speed zone traverses mostly residential and open areas, just west of Sierra City. The highway is two-lane conventional in mountainous terrain.

**85th Percentile
Speeds** Northbound: 36 mph
Southbound: 37 mph

**District Collision
Records** There were 0 accidents (0 fatalities) in the three-year period from January 1, 2021 to December 31, 2023. The actual collision rate is 0.00 ACC/MVM (accidents per million vehicle miles) and the statewide average rate is 2.20 ACC/MVM.

**Conditions Not
Readily Apparent
to the Driver** None

Summary State collision records show that the average actual accident rate is 0.00 and below the statewide average rate.

The 85th percentile speeds were 1 to 2 mph higher than the existing posted speed limit. Observed 50th percentile speeds were 3 mph lower than the existing speed limit.

Based on this information and our engineering judgement the existing 35 mph speed limit will be retained.

Memorandum

To: MARY BOKOVA, CHIEF
Traffic Safety Branch

Date: December 3, 2024

File: 03/SIE/049
P.M 29.17 to 29.42
Retain 25 MPH

From: JASON HUANG, PE
Traffic Operations Engineer

Signature:

Subject: SPEED ZONE JUSTIFICATION

This 0.25-mile long 25-mph speed zone traverses mostly commercial and residential areas, in and around Sierra City. The highway is two-lane in mountainous terrain.

85th Percentile Speeds Northbound: 25 mph
Southbound: 24 mph

District Collision Records There was 1 accident (0 fatalities) in the three-year period from January 1, 2021, to December 31, 2023. The actual collision rate is 6.67 ACC/MVM (accidents per million vehicle miles) and the statewide average rate is 2.28 ACC/MVM.

Conditions Not Readily Apparent to the Driver None

Summary State collision records show that the average actual accident rate is 2.91 times the average accident rate and above the statewide average rate.

According to State accident records, the primary collision factor was Other Than Driver (Medical Emergency).

The 85th percentile speeds were 0 to 1 mph higher than the existing posted speed limit. Observed 50th percentile speeds were 4 to 5 mph lower than the existing speed limit.

Based on this information and our engineering judgement the existing 25 mph speed limit will be retained.

Memorandum

To: MARY BOKOVA, CHIEF
Traffic Safety Branch

Date: December 3, 2024

File: 03/SIE/049
P.M 29.42 to 29.67
Proposed 35 MPH Zone

From: JASON HUANG, PE
Traffic Operations Engineer

Signature:

Subject: SPEED ZONE JUSTIFICATION

This 0.25-mile long 25-mph speed zone traverses mostly residential and open areas, in and around the Sierra City area. The highway is two-lane conventional in mountainous terrain.

85th Percentile Speeds Northbound: 36 mph
Southbound: 36 mph

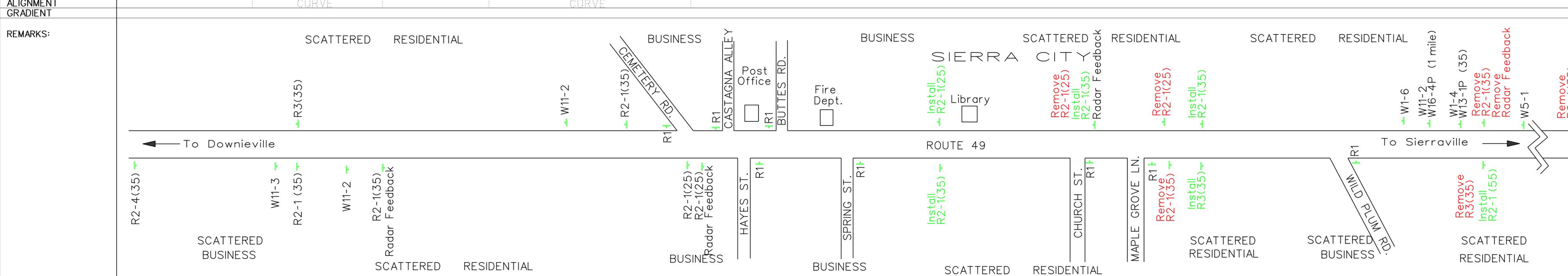
District Collision Records There were 0 accidents (0 fatalities) in the three-year period from January 1, 2021, to December 31, 2023. The actual collision rate is 0.00 ACC/MVM (accidents per million vehicle miles) and the statewide average rate is 2.28 ACC/MVM.

Conditions Not Readily Apparent to the Driver None

Summary State collision records show that the average actual accident rate is 0.00 and below the statewide average rate.

The 85th percentile speeds were 1 mph higher than the existing posted speed limit. Observed 50th percentile speeds were 4-6 mph lower than the existing speed limit.

Based on this information and our engineering judgement a 35 mph zone will be proposed.



STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION
DIVISION OF HIGHWAYS
TRAFFIC BRANCH

SPEED ZONE SURVEY

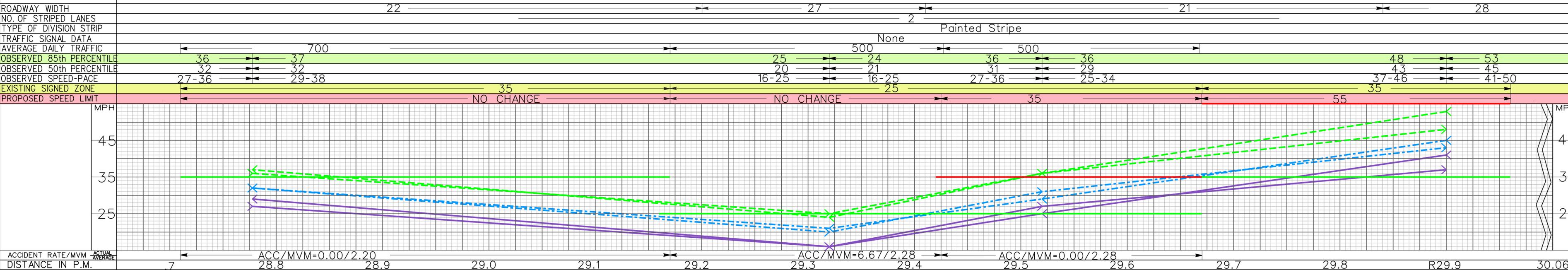
DIST. 03 CO. SIE RTE. 49 SEC. _____
CITY OR TOWN SIERRA CITY
STREET OR ROAD HIGHWAY 49
FROM 28.71 TO R29.96

SCALE: _____
DATE EXPIRES: _____

The undersigned hereby certifies that the foregoing is a full, true and correct copy of the original instrument.

Dated: _____

DRAFT



Legend

ROAD SIGNS (CODE NO) ↑

REGULATORY & WARNING

TRAFFIC SIGNALS

OBSERVED 85TH SPEED

50th PERCENTILE SPEED

LOWER LIMIT OF PACE

ARROWS INDICATE TRAFFIC DIRECTION

SPEED ZONES

GREEN-EXISTING ZONES

RED-PROPOSED ZONES

INDICATE

HOSPITALS, PUBLIC BUILDINGS, AUDITORIUMS, PUBLIC PARKS, SCHOOLS

Form DH-T 8.2 REV.1-74

January						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

2025 Holidays for United States

- Jan 1 New Year's Day
- Jan 20 Martin Luther King Jr. Day
- Feb 14 Valentine's Day
- Feb 17 Washington's Birthday
- Apr 15 Tax Day
- Apr 23 Administrative Professionals Day
- May 11 Mother's Day

- May 26 Memorial Day
- Jun 15 Father's Day
- Jul 4 Independence Day
- Sep 1 Labor Day
- Oct 13 Columbus Day
- Oct 31 Halloween
- Nov 11 Veterans Day

- Nov 27 Thanksgiving Day
- Nov 28 Day after Thanksgiving
- Dec 24 Christmas Eve
- Dec 25 Christmas Day
- Dec 31 New Year's Eve