COMMISSIONERS
COUNTY OF COLUSA:
GARY EVANS
KENT BOES
DAURICE K. SMITH,
VICE-CHAIR
City Colusa:
JOSH HILL
City of Williams:
FRANK KENNEDY, CHAIR
ROBERTO MENDOZA

COUNTY OF COLUSA
TRANSPORTATION COMMISSION &
TRANSIT AGENCY
1215 MARKET STREET,
COLUSA, CA 95932
TELEPHONE 530-458-0508
FAX (530) 458-2035
Michael Azevedo,
Public Works Director
colusacountyca.iqm2.com
www.countyofcolusa.org

COLUSA COUNTY TRANSPORTATION COMMISSION
&
TRANSIT AGENCY

Agenda

March 29, 2022

Colusa County Board of Supervisors Chambers
546 Jay Street, Suite 108
Colusa, CA 95932

3:00 p.m. CALL TO ORDER/ROLL CALL

I. PERIOD OF PUBLIC COMMENT (TRANSIT AND/OR TRANSPORTATION)

II. MINUTES APPROVAL

1. Minutes Approval

Transportation Commission & Transit Agency – Regular Meeting – February 15, 2022.

III. REPORTS (TRANSIT AND/OR TRANSPORTATION)

1. Executive Director
2. Transit Manager
3. Caltrans
4. City of Colusa
5. City of Williams
6. California Highway Patrol

IV. SITTING AS THE COLUSA COUNTY TRANSPORTATION COMMISSION

1. Approve Colusa County Transportation Commission Annual Fiscal and Compliance Audit, FY 2020/2021.

2. Accept FY 2022-23 Draft Overall Work Plan (OWP), designed to respond to growth strategies adopted in local public agency general plans.

3. Approve FY 2020/2021 Local Transportation Funds (LTF) carryover distribution in accordance with Resolution Numbers 2021-001 (LTF Apportionment) and 2021-002 (LTF Distribution) as follows:

Entity	Percent	Amount
City of Colusa	28%	$223,109
City of Williams	25%	$199,205
County of Colusa	47%	$374,504
Total	**100%**	**$796,818**

V. SITTING AS THE COLUSA COUNTY TRANSIT AGENCY

1. Approve FY 2021-22 Revenue and Appropriations Inter-Budget Adjustment No. 021. (**Requires 5/6th vote)**

ADJOURN

PERIOD OF PUBLIC COMMENT: Any person may speak about any subject of concern, provided it is within the purview of the Transportation Commission and Transit Agency and is not already on today's agenda. The total amount of time allotted for receiving such public communication shall be limited to a total of **15 minutes per issue** and each individual or group will be limited to no more than **5 minutes each**. **Note:** No Board action shall be taken on comments received.

ADA COMPLIANCE: Upon request, Agendas will be made available in alternative formats to accommodate persons with disabilities. In addition, any person with a disability who requires a modification or accommodation to participate or attend this meeting may request necessary accommodation. Please make your request to the County Board Clerk, specifying your disability, the format in which you would like to receive this Agenda, and any other accommodation required no later than 24 hours prior to the start of the meeting.

All supporting documentation is available for public inspection and review in the Office of the Board Clerk, 547 Market Street, Suite 102, Colusa, CA 95932 during regular business hours 8:30 a.m. to 5:00 p.m., Monday through Friday.

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Transportation Commission & Transit Agency
Board Chambers
546 Jay Street, Suite 108
Colusa, CA 95932

Minutes

February 15, 2022

The Colusa County Transportation Committee (CCTC) and the Colusa County Transit Agency (CCTA) meets in Regular Session this 15th day of February 2022 at the hour of 3:00 p.m. Present: Commissioners Daurice K. Smith, Gary J. Evans, Frank Kennedy, Roberto Mendoza and Kent S. Boes. Absent: Commissioner Josh Hill.

I. PERIOD OF PUBLIC COMMENT (TRANSIT AND/OR TRANSPORTATION)
None.

II. MINUTES APPROVAL
1. Minutes Approval
Transportation Commission & Transit Agency – Regular Meeting – December 14, 2021.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Kennedy
SECONDER:	Smith
AYES:	Boes, Kennedy, Smith, Evans, Mendoza
ABSENT:	Hill

III. REPORTS (TRANSIT AND/OR TRANSPORTATION)
1. Executive Director
None.

2. Transit Manager
Mr. Simms updates the Commissioners on the Fare box ratio for 2021 and he states he has a new Transit driver. He further states that Transit is now setup on the Enterprise vendor system to be able to service County vehicles.

3. Caltrans
None.

Minutes Acceptance: Minutes of Feb 15, 2022 3:00 PM (Minutes Approval)

4. City of Colusa
None.

5. City of Williams
Commissioner Kennedy states that the City of Williams applied for the Active Transportation Plan (ATP) grant to redo the road from 8th Street to Richards Road. He further states that a Request For Bids was published for multiple road projects in Williams.

6. California Highway Patrol
None.

IV. SITTING AS THE COLUSA COUNTY TRANSIT AGENCY
Chair Boes declares a recess at 3:05 p.m. and states the Commissioners are now sitting as the Colusa County Transit Agency, with all Commissioners present, except Commissioner Hill.

1. Approve the Triennial Performance Audit of the Colusa County Transit Agency prepared by CliftonLarsonAllen LLP, CPA's for the three year period ending June 30, 2020.

Comments received by Mr. Azevedo.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Evans
SECONDER:	Kennedy
AYES:	Boes, Kennedy, Smith, Evans, Mendoza
ABSENT:	Hill

V. SITTING AS THE COLUSA COUNTY TRANSPORTATION COMMISSION
Chair Boes declares a recess at 3:08 p.m. and states the Commissioners are now sitting as the Colusa County Transportation Commission, with all Commissioners present, except Commissioner Hill.

1. Approve the Triennial Performance Audit of the Colusa County Transportation Commission by CliftonLarsonAllen LLP, CPAs for the three year period ending June 30, 2020.

Comments received by Mr. Azevedo.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Kennedy
SECONDER:	Evans
AYES:	Boes, Kennedy, Smith, Evans, Mendoza
ABSENT:	Hill

Chair Boes makes time for nominations and election of the 2022 Transportation Commission and Transit Agency Chair and turns the gavel over to the Clerk.

The Clerk calls for nominations of Chair.

Minutes Acceptance: Minutes of Feb 15, 2022 3:00 PM (Minutes Approval)

Commissioner Kennedy nominates Commissioner Boes.

The Clerk calls for any other nominations.

Commissioner Evans nominates Commissioner Kennedy.

The Clerk calls for any further nominations. Hearing none, the Clerk closes the nominations.

Elect Commissioner Boes as the 2022 Chair.

RESULT:	**DEFEATED [2 TO 2]**
MOVER:	Smith
SECONDER:	Kennedy
AYES:	Kennedy, Smith
NAYS:	Evans, Mendoza
ABSTAIN:	Boes
ABSENT:	Hill

2. Election Commissioner Kennedy as the 2022 Chair.

RESULT:	**APPROVED [3 TO 1]**
MOVER:	Boes
SECONDER:	Evans
AYES:	Boes, Evans, Mendoza
NAYS:	Smith
ABSTAIN:	Kennedy
ABSENT:	Hill

The Clerk calls for nominations of Vice-Chair.

Commissioner Evans nominates Commissioner Smith and Commissioner Mendoza seconds the nomination.

The Clerk calls for any other nominations. Hearing none, the Clerk closes the nominations.

4. Elect Commissioner Smith as the 2022 Vice-Chair.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Evans
SECONDER:	Mendoza
AYES:	Boes, Kennedy, Evans, Mendoza
ABSTAIN:	Smith
ABSENT:	Hill

Minutes Acceptance: Minutes of Feb 15, 2022 3:00 PM (Minutes Approval)

Chair Boes adjourned the meeting at 3:22 p.m. to reconvene in Regular Session on March 29, 2022 at the hour of 3:00 p.m.

_____
Kent S. Boes, Chair

Attest: Michael Azevedo,
Secretary to the Transportation
Commission & Transit Agency

BY_____
Patricia Rodriguez, Deputy Clerk

Minutes Acceptance: Minutes of Feb 15, 2022 3:00 PM (Minutes Approval)

COUNTY OF COLUSA, CA

4.1

Request For Transportation Commission and Transit Agency

MEETING DATE: March 29, 2022

DEPARTMENT: Transportation Commission

FROM: Kirsten Montejano

SUBJECT: Approve the Fiscal and Compliance Audit for Year Ending June 30, 2021

Approve Colusa County Transportation Commission Annual Fiscal and Compliance Audit, FY 2020/2021.

Detailed Description/Background of request

The Colusa County Transportation Commission is required to submit an annual fiscal and compliance audit to the State. The CPA firm Clifton Larson Allen, LLP has completed the audit for fiscal year ending June 30, 2021 and it is provided for review.

Prior Board Action

Fiscal Impact/Funding Source

None.

Action for the Clerk

Please provide a certified Minute order to DPW.

ATTACHMENTS:

- 2021 Audit2 (PDF)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021



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AUDIT, TAX, AND CONSULTING

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Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

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Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

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INTRODUCTORY SECTION

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
LIST OF OFFICIALS
YEAR ENDED JUNE 30, 2021

Board of Commissioners

Gary Evans	County of Colusa
Kent Boes	County of Colusa
Daurice K. Smith	County of Colusa
Josh Hill	City of Colusa
Tom Reische	City of Colusa
Frank Kennedy	City of Williams

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

FINANCIAL SECTION

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Colusa County Local Transportation Commission
Colusa, California

Report on the Financial Statements

We have audited the accompanying financial statements of governmental activities, the business-type activities and each major fund of Colusa County Local Transportation Commission (Commission), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Commission as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Commission's 2020 financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, and each major fund, in our report dated February 24, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Commission Pension Plan - Schedule of Proportionate Share of Net Pension Liability and Schedule of Contributions, Commission OPEB Plan – Schedule of Proportionate Share of Net OPEB Asset, budgetary comparison schedules and note to the budgetary comparison schedules as listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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 obtained 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.

Other 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 introductory section and schedules of allocations and expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

The schedules of allocations and expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2022, 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 County'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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
March 11, 2022

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

BASIC FINANCIAL STATEMENTS

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
GOVERNMENT-WIDE – STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 1,093,043	$ 287,414	$ 1,380,457
Receivables:			
Accounts	-	1,188	1,188
Interest	1,053	304	1,357
Intergovernmental	384,310	33,632	417,942
Net OPEB Asset	-	54,559	54,559
Capital Assets:			
Depreciable, Net	-	793,615	793,615
Total Capital Assets	-	793,615	793,615
Total Assets	1,478,406	1,170,712	2,649,118
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Adjustments	-	223,962	223,962
Deferred OPEB Adjustments	-	1,937	1,937
Total Deferred Outflows of Resources	-	225,899	225,899
LIABILITIES			
Accounts Payable	274,746	8,560	283,306
Long-Term Liabilities:			
Due Within One Year	-	3,377	3,377
Due in More than One Year	-	27,200	27,200
Net Pension Liability	-	1,434,503	1,434,503
Total Liabilities	274,746	1,473,640	1,748,386
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Adjustments	-	1,267	1,267
Deferred OPEB Adjustments	-	62,806	62,806
Total Deferred Inflows of Resources	-	64,073	64,073
NET POSITION			
Investment in Capital Assets	-	793,615	793,615
Restricted for Transportation	1,203,660	314,505	1,518,165
Unrestricted	-	(1,249,222)	(1,249,222)
Total Net Position	$ 1,203,660	$ (141,102)	$ 1,062,558

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
GOVERNMENT-WIDE – STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

		Program Revenues		Program Revenues	Net Revenue (Expense) and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
FUNCTIONS/PROGRAMS							
Governmental Activities:							
Transportation	$ 1,693,509	$ -	$ 468,189	$ -	$ (1,225,320)	$ -	$ (1,225,320)
Total Governmental Activities	1,693,509	-	468,189	-	(1,225,320)	-	(1,225,320)
Business-Type Activities:							
Transit Agency	1,158,197	94,301	945,531	-	-	(118,365)	(118,365)
Total Business-Type Activities	1,158,197	94,301	945,531	-	-	(118,365)	(118,365)
Total	$ 2,851,706	$ 94,301	$ 1,413,720	$ -	(1,225,320)	(118,365)	(1,343,685)
GENERAL REVENUES							
Sales and Use Taxes					1,397,091	-	1,397,091
Interest and Investment Earnings					7,019	3,058	10,077
Total General Revenues					1,404,110	3,058	1,407,168
CHANGE IN NET POSITION					178,790	(115,307)	63,483
Net Position - Beginning of Year					1,024,870	(25,795)	999,075
NET POSITION - END OF YEAR					$ 1,203,660	$ (141,102)	$ 1,062,558

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
GOVERNMENTAL FUNDS – BALANCE SHEET
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Local Transportation Planning	Local Transportation	State Transit Assistance	Totals 2021	Totals 2020
ASSETS					
Cash and Investments	$ 173,589	$ 919,454	$ -	$ 1,093,043	706,526
Receivables:					
Interest	112	937	4	1,053	3,181
Intergovernmental	32,129	311,789	40,392	384,310	398,918
Total Assets	$ 205,830	$ 1,232,180	$ 40,396	$ 1,478,406	$ 1,108,625
LIABILITIES					
Accounts Payable	$ 121,818	$ 152,928	$ -	$ 274,746	$ 83,755
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	32,129	133,089	40,392	205,610	243,264
FUND BALANCES					
Restricted	51,883	946,163	4	998,050	781,606
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 205,830	$ 1,232,180	$ 40,396	$ 1,478,406	$ 1,108,625

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
JUNE 30, 2021

Total Fund Balance - Total Governmental Funds	$	998,050
Amounts reported for governmental activities in the statement of net position are different because:		
Other long term assets are not available to pay for current period expenditures and therefore, are reported as unavailable revenues in the governmental funds.		205,610
Net Position of Governmental Activities	$	1,203,660

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Local Transportation Planning	Local Transportation	State Transit Assistance	Totals 2021	Totals 2020
REVENUES					
Taxes	$ -	$ 1,397,091	$ 164,769	$ 1,561,860	$ 1,436,595
Aid from Other Governmental Agencies:					
Rural Planning Assistance	185,691	-	-	185,691	73,106
SAFETEA-LU	155,383	-	-	155,383	305,108
Use of Money	671	6,315	33	7,019	22,385
Total Revenues	341,745	1,403,406	164,802	1,909,953	1,837,194
EXPENDITURES					
Overall Work Program:					
Prep & RTPA Coordination (1.01)	25,287	-	-	25,287	16,044
Regional Coordiation & RTP Amendment (2.01)	5,223			5,223	1,825
Transportation Systems Maintenance (5.01)	123,782	-	-	123,782	111,658
Coordination with Caltrans District 3 (3.01)					
STIP PPM Expenditures					
SAFETEA-LU Expenditures	155,383	-	-	155,383	305,108
Road Maintenance	-	611,545	-	611,545	472,683
Allocations:					
Colusa County Transit Agency	-	593,110	164,650	757,760	875,217
Planning and Administration	-	14,367	162	14,529	15,318
Total Expenditures	309,675	1,219,022	164,812	1,693,509	1,797,853
NET CHANGE IN FUND BALANCES	32,070	184,384	(10)	216,444	39,341
Fund Balances - Beginning of Year	19,813	761,779	14	781,606	742,265
FUND BALANCES - END OF YEAR	$ 51,883	$ 946,163	$ 4	$ 998,050	$ 781,606

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$	216,444
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 revenue in the governmental funds.		(37,654)
Change in Net Position of Governmental Activities	$	178,790

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
PROPRIETARY FUND
STATEMENT OF NET POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Colusa County Transit Agency	
	2021	2020
ASSETS		
Current Assets:		
Cash and Investments	$ 287,414	$ 453,963
Receivables:		
Accounts	1,188	-
Interest	304	1,516
Intergovernmental	33,632	64,192
Total Current Assets	322,538	519,671
Noncurrent Assets:		
Capital Assets:		
Depreciable, Net	793,615	801,494
Net OPEB Asset	54,559	6,044
Total Noncurrent Assets	848,174	807,538
Total Assets	1,170,712	1,327,209
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Adjustments	223,962	213,227
Deferred OPEB Adjustments	1,937	2,299
Total Deferred Outflows of Resources	225,899	215,526
LIABILITIES		
Current Liabilities:		
Accounts Payable	8,560	49,412
Compensated Absences Payable	3,377	18,648
Total Current Liabilities	11,937	68,060
Noncurrent Liabilities:		
Compensated Absences Payable	27,200	28,041
Net Pension Liability	1,434,503	1,398,903
Total Noncurrent Liabilities	1,461,703	1,426,944
Total Liabilities	1,473,640	1,495,004
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Adjustments	1,267	23,151
Deferred OPEB Adjustments	62,806	50,375
Total Deferred Inflows of Resources	64,073	73,526
NET POSITION		
Investment in Capital Assets	793,615	801,494
Restricted	314,505	359,362
Unrestricted	(1,249,222)	(1,186,651)
Total Net Position	$ (141,102)	$ (25,795)

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
PROPRIETARY FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Colusa County Transit Agency	
	2021	2020
OPERATING REVENUES		
Passenger Fares	$ 25,840	$ 36,932
Contract Revenue	13,933	18,357
Advertising	10,192	13,363
Reimbursed Projects	43,676	28,231
Total Operating Revenues	93,641	96,883
OPERATING EXPENSES		
Salaries and Benefits	830,554	933,400
Professional Services	109,731	129,376
Fuel	57,341	58,878
Repairs and Maintenance	41,477	48,116
Office and Administration	20,333	22,510
Insurance	13,948	12,445
Depreciation	84,813	81,088
Total Operating Expenses	1,158,197	1,285,813
OPERATING LOSS	(1,064,556)	(1,188,930)
NONOPERATING REVENUES		
Local Transportation Fund Allocation	593,110	680,463
State Transit Assistance Fund Allocation	164,650	194,754
Senate Bill 1 (SB1) Allocation	32,810	36,251
FTA Section 5311	-	122,702
Low Carbon Transit Operations Program	23,544	41,819
Intergovernmental Revenue	131,417	8,500
Interest Income	3,058	12,481
Donations	660	60
Other Revenue	-	1,285
Total Nonoperating Revenues	949,249	1,098,315
CHANGE IN NET POSITION	(115,307)	(90,615)
Total Net Position - Beginning of Year	(25,795)	64,820
TOTAL NET POSITION - END OF YEAR	$ (141,102)	$ (25,795)

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
PROPRIETARY FUND
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Colusa County Transit Agency	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$ 92,453	$ 97,509
Payments to Suppliers	(283,682)	(232,328)
Payments to Employees	(879,407)	(897,003)
Net Cash Used by Operating Activities	(1,070,636)	(1,031,822)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Local Transportation Funds Allocated	593,110	680,463
State Transit Assistance Funds Allocated	164,650	194,754
Senate Bill 1 (SB1) Funds Allocated	32,810	36,251
Low Carbon Transit Operations Program Funds Allocated	23,544	41,819
Grant Proceeds	161,977	238,552
Other Nonoperating Revenue	660	1,345
Net Cash Provided by Noncapital Financing Activities	976,751	1,193,184
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Acquisition of Capital Assets	(76,934)	(282,634)
Proceeds from the Sale of Capital Assets		
Net Cash Used by Capital Financing Activities	(76,934)	(282,634)
CASH FLOWS FROM CAPITAL INVESTING ACTIVITIES		
Interest Received on Investments	4,270	13,971
Net Cash Provided by Investing Activities	4,270	13,971
NET DECREASE IN CASH AND CASH EQUIVALENTS	(166,549)	(107,301)
Cash and Cash Equivalents - Beginning of Year	453,963	561,264
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 287,414	$ 453,963

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
PROPRIETARY FUND
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2020)

	Colusa County Transit Agency	
	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	$ (1,064,556)	$ (1,188,930)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation	84,813	81,088
(Increase) Decrease in Assets and Deferred Outflows of Resources:		
Accounts Receivable	(1,188)	626
Pension Adjustments - Deferred Outflows	(10,735)	20,209
OPEB Adjustments - Deferred Outflows	362	(1,894)
Increase (Decrease) in Liabilities and Deferred Inflows of Resources:		
Accounts Payable	(40,852)	38,997
Compensated Absences Payable	(16,112)	(4,067)
Net Pension Liability	35,600	111,885
Net OPEB Obligation	(48,515)	(90,182)
Pension Adjustments - Deferred Inflows	(21,884)	8,902
OPEB Adjustments - Deferred Inflows	12,431	(8,456)
Net Cash Used by Operating Activities	$ (1,070,636)	$ (1,031,822)

See accompanying Notes to Basic Financial Statements.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Colusa County Local Transportation Commission, the regional transportation planning agency for the County of Colusa, was established in 1973 pursuant to the Transportation Development Act of 1971. The Commission is responsible for transportation planning activities as well as administration of the Local Transportation Fund and State Transit Assistance Fund and operation of the Colusa County Transit Agency.

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

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.

For financial reporting purposes, the Commission's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the Board of Commissioners. Separate financial statements for the Colusa County Transit Agency are not issued.

Blended Component Unit

Colusa County Transit Agency – The Transit Agency was formed to provide transit services to residents of Colusa County. The Board of Commissioners is the governing body of the Transit Agency and because its financial and operational relationship with the Commission is closely integrated, the Transit Agency is reported in the enterprise fund financial statements.

Discretely Presented Component Units

There are no component units of the Commission which meet the criteria for discrete presentation.

Related Organizations

The County of Colusa 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 Statements No. 14, 39, and 61 of the Governmental Accounting Standards Board.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all of the activities of the Commission and its blended component units. These statements include the financial activities of the overall Commission. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental activities and business-type activities of the Commission. Governmental activities, which are normally supported by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the Commission's business-type activities and 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.

Fund Financial Statements

The fund financial statements provide information about the Commission's funds, including blended component units. Funds are organized into two major categories: governmental and proprietary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column.

The Commission reports the following major governmental funds:

- The Local Transportation Planning fund is a special revenue fund used to account for monies expended in relation to the overall work program. Funding comes primarily from rural planning assistance and STIP grants.
- 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 funds. Funding comes primarily from state transit assistance fund allocations.

The Commission reports the following major proprietary fund:

- The Colusa County Transit Agency fund is an enterprise fund used to account for activity related to providing transit services to Colusa County residents.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus

The government-wide and 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 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 thirty 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 assets 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise 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 nonoperating revenues and expenses.

D. Noncurrent Governmental Assets/Liabilities

Noncurrent 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.

E. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the Commission considers all highly liquid investments with a maturity of three months or less when purchased, including amounts held in the Colusa County investment pool, to be cash and cash equivalents.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

The Commission pools all cash and investments with the County of Colusa. The Colusa County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The Commission's share in this 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 participant's 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 and losses are not apportioned to pool participants.

G. Receivables

Receivables for governmental activities consist mainly of interest, taxes and intergovernmental revenues. Receivables for business-type activities consist mainly of charges for services, interest and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

H. Other Assets

Inventory

Governmental fund inventories are recorded as expenditures at the time inventory is purchased rather than when consumed. Proprietary fund inventories are recorded as expenses 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.

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2021, are recorded as prepaid costs under both the accrual and modified accrual basis of accounting. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Capital Assets

Capital assets are defined by the Commission as all land regardless of cost and assets with a cost of more than $5,000 for equipment and structures and improvements and a 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.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

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

Equipment	3 to 25 Years
Structures and Improvements	5 to 50 years
Infrastructure	20 to 75 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.

J. 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 as 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. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account 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 or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

K. 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 for unearned revenue.

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Compensated Absences

The Commission has no employees. The Commission has an agreement with the County of Colusa to provide for the management of its operations and management of the Colusa County Transit Agency. Under this agreement, all employees working for the Colusa County Transit Agency are considered to be County employees. The County's policy regarding vacation is to permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the Commission's proprietary fund financial statements. The current portion of this debt is estimated based on historical trends. The Commission includes its share of social security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences.

M. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's California Public Employees' Retirement System (CalPERS) Plan (Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County of Colusa's Retiree Healthcare Plan (Plan) and additions to/deductions from the Plan's fiduciary net position has been determined on the same basis as they are reported by the Counties contracted actuary. For this purpose, the Commission recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. 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 position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Commission has two items that qualifies for reporting in this category. The first item relates to the outflows from changes in the net pension liability and is reportable on the statement of net position. The second item relates to the outflows from changes in the OPEB asset and is reportable on the statement of net position.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Deferred Outflows/Inflows of Resources (Continued)

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 position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has three types of items which qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item relates to the inflows from changes in the net pension liability and is reportable on the statement of net position. The third item relates to the inflows from changes in the OPEB asset and is reportable on the statement of net position.

P. 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.

Q. Reclassifications

Certain prior year balances have been reclassified to conform to current year presentation. These reclassifications had no effect no reported net position.

NOTE 2 CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2021, the Commission's cash and investments are reported in the financial statements as follows:

Governmental Activities	$ 1,093,043
Business-Type Activities	287,414
Total Cash and Investments	$ 1,380,457

As of June 30, 2021, the Commission's cash and investments consisted of the following:

Investments:	
Colusa County Treasurer's Pool	$ 1,380,457
Total Cash and Investments	$ 1,380,457

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NOTE 2 CASH AND INVESTMENTS (CONTINUED)

B. Investments

The Commission does not have a formal investment policy. At June 30, 2021, all investments of the Commission were in the County of Colusa 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:

- Bonds Issued by a Local Agency
- Treasury Obligations
- State of California Obligations
- Obligations of a California Local Agency
- Obligations Issued by Federal Agencies and U.S. and Government Sponsored Enterprises
- Banker's Acceptances
- Commercial Paper
- Negotiable Certificates of Deposit
- Repurchase Agreements/Reverse Repurchase Agreements
- Medium Term Notes
- Mutual Funds
- Investments as Permitted by Provision in Agreements of Indebtedness
- Asset Secured Indebtedness
- Collateralized Mortgage Obligations
- Contracted Nonnegotiable Time Deposits
- Local Agency Investment Fund (LAIF)

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, 2021, the Commission's investments were all in with the County Investment Pool which is not rated by a nationally recognized statistical rating organization.

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NOTE 2 CASH AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

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 County investment pool which contains a diversification of investments.

C. Investments in External Pool

Colusa County Pooled Investment Fund - The Colusa 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 Colusa 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 Colusa's financial statements may be obtained by contacting the County of Colusa Auditor-Controller's office at 546 Jay Street, Colusa, California 95932.

The fair value of the Commission's investment in the Colusa County Pooled Investment Fund is determined on an amortized cost basis which approximates fair value.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTES TO BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 3 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2021, was as follows:

	Balance at July 1, 2020	Additions	Retirements	Balance at June 30, 2021
Business-Type Activities:				
Capital Assets, Being Depreciated:				
Structures and improvements	$ 1,116,526	$ 69,967	$ -	$ 1,186,493
Equipment	828,062	6,967	-	835,029
Total Capital Assets, Being Depreciated	1,944,588	76,934		2,021,522
Less Accumulated Depreciation for:				
Structures and Improvements	(486,554)	(39,549)		(526,103)
Equipment	(656,540)	(45,264)		(701,804)
Total Accumulated Depreciation	(1,143,094)	(84,813)	-	(1,227,907)
Total Capital Assets, Being Depreciated, Net	801,494	(7,879)	-	793,615
Total Capital Assets, Net	$ 801,494	$ (7,879)	$ -	$ 793,615

Depreciation

Depreciation expense was charged to business-type functions as follows:

Transit Agency	$ 84,813

NOTE 4 LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

Type of Indebtedness	Balance at July 1, 2020	Additions	Retirements	Balance at June 30, 2021	Amounts Due within One Year
Business-Type Activities:					
Compensated Absences	$ 46,689	$ 44,866	$ (60,978)	$ 30,577	$ 3,377
Total Long-Term Liabilities	$ 46,689	$ 44,866	$ (60,978)	$ 30,577	$ 3,377

NOTE 5 NET POSITION

The government-wide and 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.

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NOTE 5 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. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.

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 6 FUND BALANCES

As prescribed by Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, 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. As of June 30, 2021, fund balance for governmental funds is 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 adoption of an ordinance 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, or by a body or an official designated for that purpose.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

NOTE 6 FUND BALANCES (CONTINUED)

Unassigned Fund Balance – is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all governmental funds as of June 30, 2021, were distributed as follows:

	Local Transportation Planning	Local Transportation	State Transit Assistance	Total
Restricted for:				
Transportation	$ 51,883	$ 946,163	$ 4	$ 998,050
Total Restricted	$ 51,883	$ 946,163	$ 4	$ 998,050

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 Board of Commissioners adopted the policy of the County of Colusa for fund balance reporting. The policy establishes procedures for reporting fund balance classifications and establishes a hierarchy of fund balance expenditures.

NOTE 7 PENSION PLAN

A. General Information About the Pension Plan

Plan Description

The Commission has no employees. All employees working for the Colusa County Transit Agency are considered to be County of Colusa employees and are eligible to participate in the County's Miscellaneous agent multiple-employer defined benefit pension plan, Employee Pension Plan, administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for participating member employers. Benefit provisions under the Plan are established by State statute and County resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

A portion of the County's pension liability and related deferred inflows and outflows have been allocated to the Commission.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

NOTE 7 PENSION PLAN (CONTINUED)

A. General Information About the Pension Plan (Continued)

Additional disclosure information regarding the Plan can be found in the County's audited financial statements, which can be found online at:

www.countyofcolusa.org

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a Percentage of Eligible Compensation
Miscellaneous	3.0% @ 60	50 to 60	2.0% to 3.0%
Miscellaneous PEPRA	2.0% @ 62	52 to 67	1.0% to 2.5%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Commission recognized contributions of $175,409 as part of pension expense for the Plan during the year ended June 30, 2021.

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NOTE 7 PENSION PLAN (CONTINUED)

A. General Information About the Pension Plan (Continued)

Contributions (Continued)

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous	37.62%	8.00%	0.00%
Miscellaneous PEPRA	37.62%	7.00%	0.00%

B. Changes in the Net Pension Liability

The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using standard update procedures.

As of June 30, 2021, the Commission reported net pension liabilities for its proportionate share of the net pension liability as follows:

	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability
Colusa County Transit Agency	2.08%	$ 1,434,503

The Commission's proportion of the net pension liability was based on the Commission's share of contributions to the pension plan.

C. Sensitivity of Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Commission's proportionate share of the Plan as of the measurement date, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% (6.15%) or 1% higher (8.15%) than the current rate:

	Discount Rate		
	1% Decrease 6.15%	Current Rate 7.15%	1% Increase 8.15%
Net Pension Liability	$ 1,902,554	$ 1,434,503	$ 1,049,460

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D. Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2021, the Commission recognized pension expense of $174,746. At June 30, 2021, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to the Measurement Date	$ 175,409	$ -
Changes of Assumptions	-	1,267
Differences between Expected and Actual Experience	33,568	-
Net Differences Between Projected and Actual Earnings on Plan Investments	14,985	-
Total	$ 223,962	$ 1,267

The amount of $175,409 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Amount
2022	$ 12,896
2023	13,868
2024	11,562
2025	8,960

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The Commission has no employees. All employees working for the Colusa County Transit Agency are considered to be County of Colusa employees and are covered under the postemployment benefit plan of the County of Colusa.

The County contributes to the County of Colusa Retiree Healthcare Plan, a single-employer defined benefit postemployment healthcare plan administered by the County. An employee is eligible for lifetime medical benefits under the Plan, along with his/her spouse at the time of retirement, if he or she retires from the County under CalPERS.

Additional disclosure information regarding OPEB can be found in the County's audited financial statements.

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NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. Plan Description (Continued)

A portion of the County's postemployment benefit liabilities and related deferred inflows and outflows have been allocated to the Commission.

B. OPEB Asset

The Commission's net OPEB asset is measured as the proportionate share of the total net OPEB asset as reported by the Plan. The net OPEB asset is measured as of June 30, 2021, using an annual actuarial valuation as of July 1, 2019. The Commission's proportion of the net OPEB asset was based on the contributions of all participants in the plan. As of June 30, 2021, the Commission's proportional share of the net OPEB asset was 2.77%, for a total of $54,559.

C. Discount Rate and Trend Sensitivity

The following presents the net OPEB asset of the Commission, as well as what the Commission's net OPEB asset would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	Discount Rate		
	1% Decrease 4.00%	Current Rate 5.00%	1% Increase 6.00%
Net OPEB Liability (Asset)	$ (1,572)	$ (54,559)	$ (99,262)

The following presents the net OPEB asset of the Commission, as well as what the Commission's net OPEB asset would be if it were calculated using health care cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rates:

	Healthcare Trend Rate		
	1% Decrease	Current Rate	1% Increase
Net OPEB Liability (Asset)	$ (65,936)	$ (54,559)	$ (42,168)

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NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the Commission recognized OPEB income of $13,580. As of fiscal year ended June 30, 2021, the Commission reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB Contributions Subsequent to Measurement Date	$ -	$ -
Change in Assumptions	1,720	23,389
Differences Between Expected and Actual Experience	217	6,496
Net Difference Between Projected and Actual Earnings on Plan Investments	-	32,921
Total	$ 1,937	$ 62,806

Deferred outflows and deferred inflows of resources related to OPEB expense will be recognized as follows:

Year Ending June 30,	Amount
2022	$ (25,509)
2023	(18,817)
2024	(9,217)
2025	(7,326)
2026	-

NOTE 9 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 Colusa's risk management programs.

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NOTE 10 RELATED PARTY TRANSACTIONS

Management and Administration

The Commission has an agreement with the County of Colusa to provide for the management of its operations and management of the Colusa County Transit Agency. Under this agreement, all employees working for the Colusa County Transit Agency are considered to be County employees and receive the same benefits offered to County employees. Total administrative and personnel costs provided by the County to the Commission for the year ended June 30, 2021, were as follows:

Local Transportation:	
Administrative Overhead Charges	$ 15,408
Total Charges Local Transportation	15,408
Colusa County Transit Agency:	
Personnel and Benefits	830,554
Administrative Overhead Charges	85,955
Total Charges Colusa County Transit Agency	916,509
Total Charges	$ 931,917

NOTE 11 OTHER INFORMATION

A. Fare Revenue Ratio

The Colusa County Transit Agency is required by the Transportation Development Act (TDA) to maintain a fare revenue ratio to operating expenses of 10%. During the year ended June 30, 2021, the fare ratio was 19.73%. The calculation of the fare revenue ratio for fiscal year ending June 30, 2021, is as follows:

Passenger Fares	$ 25,840
Contract Revenue	13,933
Advertising	10,192
Donations	660
LCTOP Funds	23,544
CARES Supplemental Funding	127,403
Total Fare Revenue	$ 201,572
Total Operating Expenses	$ 1,158,197
Allowable TDA Adjustments:	
Depreciation	(84,813)
Reimbursed Projects	(43,676)
Projects funded by TSSSDRA	(8,129)
Net Operating Expenses	$ 1,021,579
Fare Revenue Ratio	19.73%

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NOTE 11 OTHER INFORMATION (CONTINUED)

B. PTMISEA

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the $19.925 billion of state general obligation bonds authorized, $4 billion was set aside by the State as instructed by statute as the Public Transportation Modernization Improvement and Services Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements or for rolling stock procurement, rehabilitation or replacement. Qualifying expenditures must be encumbered within three years from the date of the allocation and expended within three years from the date of the encumbrance.

During the year ended June 30, 2021, the Commission had a carryover balance of $294,677 and interest earnings of $2,190 for a total amount available of $296,867. For the year ended June 30, 2021, qualifying expenditures of $107,513 were incurred and the remaining carryover balance was $189,354.

NOTE 12 DEFICIT FUND BALANCE/NET POSITION

The following major enterprise fund had a deficit net position. This deficit is expected to be eliminated through increased revenues.

Transit Agency	$ 141,102

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REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
COMMISSION PENSION PLAN
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
YEAR ENDED JUNE 30, 2021
LAST 10 YEARS*

	Reporting Fiscal Year (Measurement Date)		
	June 30, 2015 *June 30, 2014*	June 30, 2016 *June 30, 2015*	June 30, 2017 *June 30, 2016*
Proportionate Share of the Net Pension Liability	3.22 %	2.71 %	2.54 %
Proportion of the Net Pension Liability	$ 1,185,664	$ 1,367,349	$ 1,552,129
Covered Payroll	$ 408,291	$ 441,557	$ 419,777
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	290.40 %	309.67 %	369.75 %
Plan's Fiduciary Net Position as a Percentage of Total Pension Liability	70.00 %	66.26 %	62.34 %

	Reporting Fiscal Year (Measurement Date)			
	June 30, 2018 *June 30, 2017*	June 30, 2019 *June 30, 2018*	June 30, 2020 *June 30, 2019*	June 30, 2021 *June 30, 2020*
Proportionate Share of the Net Pension Liability	2.08 %	2.10 %	2.15 %	2.08 %
Proportion of the Net Pension Liability	$ 1,229,348	$ 1,287,018	$ 1,398,903	$ 1,434,503
Covered Payroll	$ 465,339	$ 479,846	$ 489,499	$ 505,957
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	264.18 %	268.21 %	285.78 %	283.52 %
Plan's Fiduciary Net Position as a Percentage of Total Pension Liability	61.28 %	61.87 %	61.51 %	61.00 %

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available.

Changes of Benefit Terms

None.

Changes of Assumptions

The discount rate to measure the net pension liability was 7.65% as of June 30, 2014, 2015, and 2016, and was reduced to 7.15% as of June 30, 2017.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016, and 2017, and was reduced to 2.50% as of June 30, 2018.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
COMMISSION PENSION PLAN
SCHEDULE OF CONTRIBUTIONS
YEAR ENDED JUNE 30, 2021
LAST 10 YEARS*

	Reporting Fiscal Year		
	June 30, 2015	June 30, 2016	June 30, 2017
Actuarially Determined Contribution	$ 92,801	$ 92,416	$ 101,476
Contributions Related to the Actuarially Determined Contribution	(92,801)	(92,416)	(101,476)
Contribution Deficiency (Excess)	$ -	$ -	$ -
Covered Payroll	$ 441,557	$ 419,777	$ 465,339
Contribution as a Percentage of Covered Payroll	21.02 %	22.02 %	21.81 %

	Reporting Fiscal Year			
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Actuarially Determined Contribution	$ 122,281	$ 139,396	$ 164,056	$ 175,409
Contributions Related to the Actuarially Determined Contribution	(122,281)	(139,396)	(164,056)	(175,409)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
Covered Payroll	$ 479,846	$ 489,499	$ 505,957	$ 547,261
Contribution as a Percentage of Covered Payroll	25.48 %	28.48 %	32.42 %	32.05 %

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available.

Changes of Benefit Terms

None.

Changes of Assumptions

The discount rate to measure the net pension liability was 7.65% as of June 30, 2014, 2015, and 2016, and was reduced to 7.15% as of June 30, 2017.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016, and 2017, and was reduced to 2.50% as of June 30, 2018.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
COMMISSION OPEB PLAN
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB ASSET
YEAR ENDED JUNE 30, 2021

Proportionate Share of Net OPEB Asset

Last 10 Fiscal Years*	Reporting Fiscal Year June 30, 2019	June 30, 2020	June 30, 2021
Proportionate Share of the Net OPEB Liability	2.78 %	2.52 %	2.52 %
Proportion of the Net OPEB Liability (Asset)	$ 84,138	$ (6,044)	$ (54,559)
Covered Employee Payroll	$ 489,499	$ 505,957	$ 547,261
Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll	17.19 %	(1.19)%	(9.97)%
Plan's Fiduciary Net Positon as a Percentage of the Total OPEB Liability	81.30 %	101.52 %	112.29 %

*Fiscal year 2018 was the first year of implementation. Additional years will be presented as they become available.

Changes of Benefit Terms

None.

Changes of Assumptions

None.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
BUDGETARY COMPARISON SCHEDULE
LOCAL TRANSPORTATION PLANNING – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Federal Aid				
Aid from Other Government Agencies:				
Rural Planning Assistance	$ 158,000	$ 217,539	$ 185,691	$ (31,848)
SAFETEA-LU	-	155,383	155,383	-
Use of Money	1,500	1,500	671	(829)
Total Revenues	159,500	374,422	341,745	(32,677)
EXPENDITURES				
Overall Work Program	158,000	217,539	154,292	63,247
SAFETEA-LU Expenses	-	155,383	155,383	-
Total Expenditures	158,000	372,922	309,675	63,247
NET CHANGE IN FUND BALANCES	1,500	1,500	32,070	30,570
Fund Balances - Beginning of Year	19,813	19,813	19,813	-
FUND BALANCES - END OF YEAR	$ 21,313	$ 21,313	$ 51,883	$ 30,570

See accompanying Note to Budgetary Comparison Schedules.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
BUDGETARY COMPARISON SCHEDULE
LOCAL TRANSPORTATION– MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 800,000	$ 800,000	$ 1,397,091	$ 597,091
Use of Money	5,000	5,000	6,315	1,315
Total Revenues	805,000	805,000	1,403,406	598,406
EXPENDITURES				
Allocations:				
Road Maintenance	-	611,545	611,545	-
Regional Transit	788,422	788,422	593,110	195,312
Planning and Administration	16,578	16,578	14,367	2,211
Total Expenditures	805,000	1,416,545	1,219,022	197,523
NET CHANGE IN FUND BALANCES	-	(611,545)	184,384	795,929
Fund Balances - Beginning of Year	761,779	761,779	761,779	-
FUND BALANCES - END OF YEAR	$ 761,779	$ 150,234	$ 946,163	$ 795,929

See accompanying Note to Budgetary Comparison Schedules.

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
BUDGETARY COMPARISON SCHEDULE
STATE TRANSIT ASSISTANCE – MAJOR SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	$ 118,993	$ 164,769	$ 164,769	$ -
Use of Money	50	50	33	(17)
Total Revenues	119,043	164,819	164,802	(17)
EXPENDITURES				
Allocations:				
Planning and Administration	162	162	162	-
Regional Transit	118,881	164,657	164,650	7
Total Expenditures	119,043	164,819	164,812	7
NET CHANGE IN FUND BALANCES	-	-	(10)	(10)
Fund Balances - Beginning of Year	14	14	14	-
FUND BALANCES - END OF YEAR	$ 14	$ 14	$ 4	$ (10)

See accompanying Note to Budgetary Comparison Schedules.

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
NOTE TO BUDGETARY COMPARISON SCHEDULES
YEAR ENDED JUNE 30, 2021

BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The Commission presents a comparison of annual budgets to actual results for all governmental funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (U.S. GAAP).

The following procedures are performed by the Commission in establishing the budgetary data reflected in the financial statements:

1. The Director of Public Works submits to the Board of Commissioners a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

2. The Board of Commissioners review the recommended budget at regularly scheduled meetings, which are open to the public.

3. Prior to July 1, the budget is adopted through Board order.

4. 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.

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SUPPLEMENTARY INFORMATION

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
LOCAL TRANSPORTATION FUND
SCHEDULE OF ALLOCATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2021

	Allocations Outstanding July 1, 2020	Allocated	Expended	Adjustment	Allocations Outstanding June 30, 2021
Colusa County Transit Agency					
99260 (a)	$ -	$ 593,110	$ 593,110	$ -	$ -
Colusa County Local Transportation Commission					
99233.1	-	14,367	14,367	-	-
County of Colusa					
99234	287,426	-	287,426	-	-
City of Colusa					
99233.9	171,233	-	171,233	-	-
City of Williams					
99233.9	152,886	-	152,886	-	-
Contingency	150,000	-	-	-	150,000
Totals	$ 761,545	$ 607,477	$ 1,219,022	$ -	$ 150,000

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COLUSA COUNTY LOCAL TRANSPORTATION COMMISSION
STATE TRANSIT ASSISTANCE FUND
SCHEDULE OF ALLOCATIONS AND EXPENDITURES
YEAR ENDED JUNE 30, 2021

	Allocations Outstanding July 1, 2020	Allocated	Expended	Rescinded	Allocations Outstanding June 30, 2021
Colusa County Transit Agency 6731 (b)	$ -	$ 164,650	$ 164,650	$ -	$ -
Totals	$ -	$ 164,650	$ 164,650	$ -	$ -

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OTHER REPORTS

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

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INDEPENDENT AUDITORS' 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

Board of Commissioners
Colusa County Local Transportation Commission
Colusa, 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 the financial statements of the governmental activities, business-type activities and each major fund of the Colusa County Local Transportation Commission, (Commission), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated March 11, 2022.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 may exist that have not been identified.

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Board of Commissioners
Colusa County Local Transportation Commission

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 and 6667 that are applicable to the Commission. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Also as part of our audit, we performed tests of compliance to determine whether certain state bond funds were received and expended in accordance with the applicable bond act and state accounting requirements. As of June 30, 2021, PTMISEA funds received and expended were verified in the course of our audit as disclosed in Note 11B. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do no express such an opinion.

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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
March 11, 2022

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

Attachment: 2021 Audit2 (8061 : Approve the FY 2020/2021 Annual Fiscal Audit)

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COUNTY OF COLUSA, CA **4.2**

Request For Transportation Commission and Transit Agency

MEETING DATE:	**March 29, 2022**
DEPARTMENT:	**Transportation Commission**
FROM:	**Michael Azevedo**
SUBJECT:	**Accept and Review the 20/21 Draft Overall Work Plan**

Accept FY 2022-23 Draft Overall Work Plan (OWP), designed to respond to growth strategies adopted in local public agency general plans.

Detailed Description/Background of request

Annually Public Works has completed an Overall Work Plan (OWP) The OWP is designed to respond to growth strategies adopted in local public agency general plans. It reflects the desires and needs of the general public. The OWP details the projected planning activities and resources to be expended during Fiscal Year 2022/2023 for continuation of regional transportation planning. The Colusa County Transportation Commission (CCTC) assigns major planning tasks to staff, and is the instrument by which rural planning assistance is made available to regional transportation agencies.

Staff requests review and comment.

Prior Board Action

Annually approved

Fiscal Impact/Funding Source

$158,000 in Rural Planning Assistance is made available to CCTC

Action for the Clerk

none

ATTACHMENTS:

- 22-23 OWP draft (PDF)



Colusa County Transportation Commission

Colusa County ~ City of Colusa ~ City of Williams

2022/23 Overall Work Program

2022

Attachment: 22-23 OWP draft (8271 : Accept the 22/23 Draft Overall Work Plan)

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Introduction

The Colusa County Transportation Commission (CCTC) is a single county, Regional Transportation Planning Agency (RTPA). The public agencies that coordinate transportation planning activities through the CCTC include the Cities of Colusa and Williams, Colusa County, California Department of Transportation, Colusa Indian Community, U.S. Department of Interior, Bureau of Reclamation, and the U.S. Forest Service.



The RTPA's jurisdiction is predominately rural in nature, consisting of approximately 1,151 square miles with many scattered small communities. The current estimated population is 21,600, with a density of 18.7 persons per square mile. Transportation and the regional economy are oriented to farming, ranching, and recreation. There are approximately 712 miles of maintained roads within the County, 27 miles in the City of Colusa, 26 miles in the City of Williams, and 160 miles in the U.S. Forest.

In 2019, CCTC updated the Regional Transportation Plan (RTP). The RTP defines planning transportation goals and objectives relevant to this rural region as specified in Section 134 of Title 23 of the United States Government Code Section 650809(b). The RTP lists specific short term and long-term transportation projects to be implemented as part of an overall multi-modal plan. Per SB375, the CCTC now updates the RTP every four years.

The Overall Work Program (OWP) for transportation planning compliments the RTP. It is designed to respond to growth strategies adopted in local public agency general plans. It reflects the desires and needs of the general public, groups that have specific mobility issues, including the elderly and handicapped and the Native American Tribal Community. The OWP details the projected planning activities and resources to be expended during Fiscal Year 2022/23 for continuation of regional transportation planning. The CCTC assigns major planning tasks to staff.

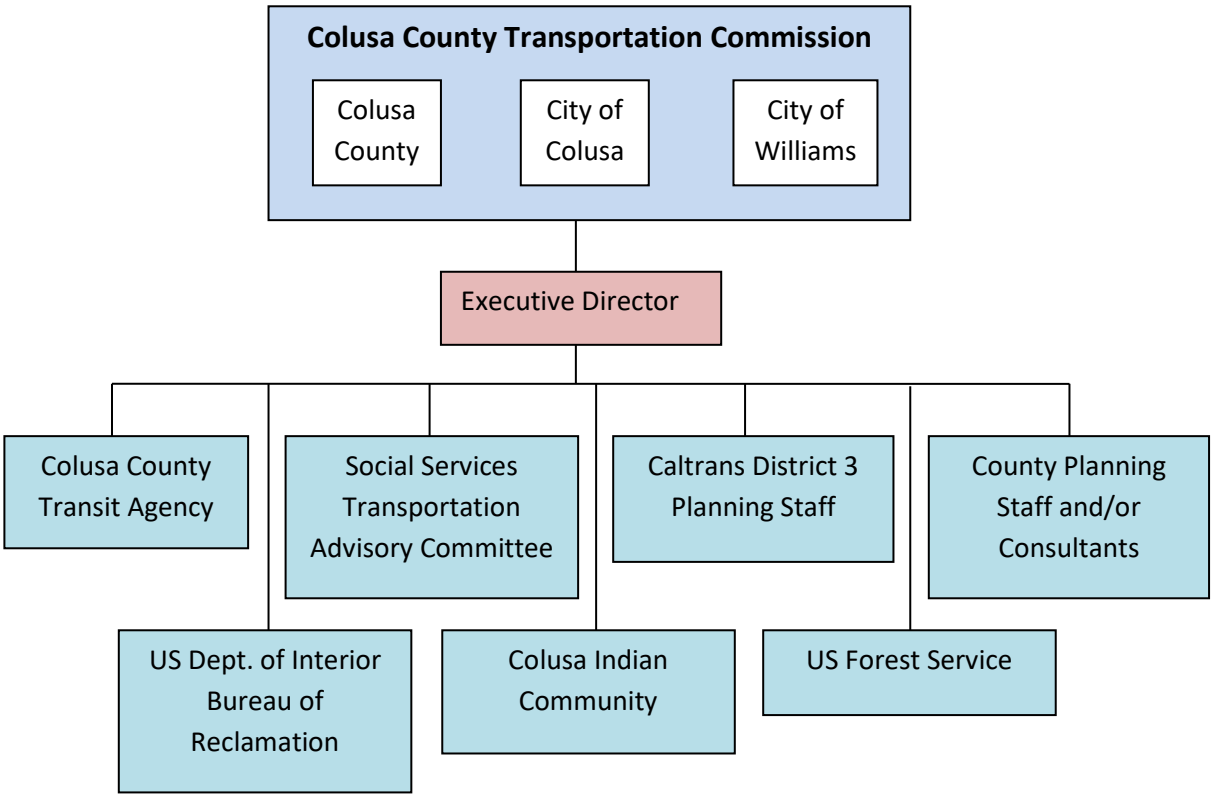


Organization and Management

The CCTC was designated as a RTPA by the Secretary of the California Business, Transportation, and Housing Agency in July of 1973. The CCTC consists of six members: three members appointed by the County Board of Supervisors and three members appointed from the

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incorporated cities within the County; one from the City of Colusa and two from the City of Williams. The membership ratio of two to one rotates between the two incorporated cities on an annual basis. The executive director provides general oversight at the request of the Commission, as well as administrative oversight for general Commission activities.



The Colusa County Transit agency operates a dial-a-ride transit system with fixed, timed routes to:

- Arbuckle
- Colusa
- Grimes
- Maxwell
- Princeton
- Sites
- Stonyford
- Williams

The Colusa County Transit consists of nine vehicles and ten full-time employees. A total of five buses run each day on various routes and also provide out-of-county medical transportation on an on-call basis.

The CCTC does not have a formalized Technical and Citizens Advisory Committee structure. Due to the rural nature of the area and cooperative efforts of City and County Public Works

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Departments, Caltrans, and the California Highway Patrol, the technical review role is informal and ongoing.

The Social Services Transportation Advisory Committee (SSTAC) is established to provide Unmet Needs information to CCTC. The determination of the members of SSTAC is made using Social Service Transportation Inventory Implementation Guide and Survey Tool, a product of the California Association for Coordinated Transportation. The Transportation Development Act unmet transit needs hearings, regional transportation plan preparation and adoption, and other CCTC activities are published in the newspaper of local circulation.

The CCTC appreciates working with Caltrans District 3 Planning staff to help align inter-regional and regional transportation infrastructure policies and goals. Collaboration is ongoing through regular meetings and continuous communication on a wide variety of items such as the development of the Colusa County RTP and the Regional Transportation Improvement Plan (RTIP).

County staff in both Planning and Public Works also provide continuous assistance and support to CCTC goals and objectives. In addition, consultant help is procured for specialized items as may be needed from time, for example: preparation of the RTP Updates are typically conducted by a consultant.

The Cachil Dehe Band of Wintun Indians, otherwise known as the Colusa Indian Community Council provides a liaison for transportation planning efforts from the CCTC and the Colusa Indian Community. Regional issues include access and regional travel to the Colusa Casino, and developing a mutually beneficial strategy to long term transportation solutions for tribal members as well as Colusa residents.

A good portion of the land in Colusa County is regulated by federal agencies, such as the US Forest Service and the US Department of Interior, Bureau of Reclamation, interaction between the CCTC and these agencies is crucial to developing long term transportation planning goals and policies to continue to provide measurable economic and social benefits to the Colusa region. Frequent communication and meetings with these agencies allows for continuous and mutually beneficial progress for regional access to federal lands within Colusa County.

The rural counties of California have formed a Rural Counties Task Force (RCTF). A rural county is defined as having a population of 50,000 or less. Staffing for the Rural Counties Task Force is provided from its members and is comprised of a chairman, vice-chairman, and secretary. This group conducts bimonthly (every two months) meetings. It provides rural counties the opportunity to communicate and educate one another on rural counties issues dealing with changes in state transportation planning and creates a united voice for dealing with state agencies and legislative proposals and analysis.

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CCTC is a member of the RCTF and staff attends the RCTF meetings and has obtained valuable training and contacts at the county and state level. With the increasing complexity of transportation laws, the RCTF has supplied a wealth of information. CCTC provides financial support to the RCTF for the continuation of the valuable service of coordination and integration of government agencies.

Overall Work Program

The OWP is intended to summarize the transportation planning activities to be administered by CCTC during the 2022/23 fiscal year. The work program gives direction and emphasis to specific elements of the planning process. It ensures that the process is responsive to the transportation needs and priorities of the region and the state. It is also a basis for budgeting revenues and expenditures for the various elements of the OWP.

Regional transportation planning in California is a dynamic process. It involves the collaboration of Federal, State, and Tribal Governments, regional and local agencies, the private sector, and the public. All parties involved in transportation planning have the opportunity to provide leadership in any one or more phases of the regional transportation-planning program.

Transportation planning considers multiple, complex, and evolving goals, objectives, plans and programs. Regional transportation planning results in the development of RTPs and ultimately programs the projects. Regional planning studies, activities, consensus efforts, and documents provide the basis for project decisions including mode choice and general alignment. These decisions, in turn, lead to environmental and design approvals, and project delivery and construction.

Public Participation Process

The CCTC holds regular monthly meetings and publicizes each meeting by posting formal notices at various locations as well as the main County webpage. The public is encouraged to participate in each meeting. Also, the County Sheriff's office typically holds annual community meetings in which public input is solicited which includes County roads, transit, and other transportation related items.

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FAST ACT PLANNING FACTORS

MAP-21/FAST Act Planning Factors/W.E. Matrix					
	W.E 1.01	W.E 2.01	W.E 3.01	W.E 4.01	W.E 5.01
1. Support the economic vitality of the metropolitan area, especially by enabling global competitiveness, productivity, and efficiency.					
2. Increase the safety of the transportation system for motorized and non-motorized users.				X	
3. Increase the security of the transportation system for motorized and non-motorized users.		X			
4. Increase the accessibility and mobility of people and for freight			X		
5. Protect and enhance the environment, promote energy conservation, improve the quality of life, and promote consistency between transportation improvements and State and local planned growth and economic development patterns.	X	X		X	X
6. Enhance the integration and connectivity of the transportation system, across and between modes, for people and freight.			X		
7. Promote efficient system management and operation.				X	X
8. Emphasize the preservation of the existing transportation system.			X		
9. Improve the resiliency and reliability of the transportation system and reduce or mitigate storm water and reduce or mitigate storm water impacts of surface transportation.				X	X
10. Enhance travel and tourism.		X			

Regional Transportation Plan

RTPAs are created pursuant to California law (Government Code Section 29532 et seq.) and although State law does not define a RTPA, Government Code Section 65080 identifies some RTPA responsibilities: to adopt a regional transportation plan and to prepare and adopt a Regional Transportation Improvement Program (RTIP).

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The RTP is a long range (20+) year plan that is developed by the RTPA in concert with the public and transportation partners in the region. The RTP identifies regional issues and problems, includes population and traffic growth projections for the region, and suggests mobility solutions to accommodate future transportation needs. In addition, the RTIP is developed in conjunction with the RTP. The RTIP is designed to implement the vision and goals of the RTP and projects in both documents must be financially constrained. The RTP must provide evidence that the proposed projects in the RTIP are fully funded through the cycle of the Plan, the revenues are reasonably available to finance projects and the costs of each project have been estimated consistent with any regional programming or project environmental documentation currently available.

All RTP's must also be accompanied by an environmental review document pursuant to State Law (Public Resources Code 21000 et seq, the California Environmental Quality Act).

Transportation projects included in the RTP/RTIP may be funded with the State Transportation Improvement Program (STIP) or with other State, Federal, Local, or Private funds. The objective of project selection for the RTP/RTIP is to obtain and maintain the maximum amount of transportation funding available for Colusa County's local and regional transportation priorities, including transit improvements, through the efficient programming of Federal and State transportation dollars.

Continued and On-Going Work Activities

The following activities are listed to illustrate ongoing activities for regional transportation planning development within Colusa County:

- Amend the Regional Transportation Plan as needed;
- Provide a public hearing/review process for RTP Amendments including participation by the public, Native American Tribal Governments, Caltrans, Transit providers and other community groups;
- Correct and significant differences between the RTP and the Caltrans District System Management Plan; and

Technical Capacity

The CCTC utilizes County staff to maintain the Pavement Management System (PMS) software. County employees also perform the tasks of road ratings, traffic counts, accident counts, and traffic sign inventory.

The use of Geographic Information System (GIS) is increasing and will continue development. CCTC will have current, reliable information to base decisions for road maintenance and

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rehabilitation. This information could also be used to identify future transportation expansion projects. One use has been the plotting of automobile accident locations on a County base map. The accident data for the past 15 years has been compiled and entered into the system. The County will be monitoring the correlation between the frequencies of accidents with specific road segments. This monitoring will assist in evaluating the effectiveness of various safety improvements within the Region.

Pavement Management System

The CCTC has been able to improve the technical capacity of the planning process by continually funding the update and maintenance of the PMS. The PMS contains current information regarding road conditions as well as various maintenance recommendations based on varying budget scenarios. The CCTC utilizes Street Saver PMS software as developed by the Metropolitan Transportation Commission (MTC).

Traffic counts are conducted on a continuing basis and information added to the program to provide better analysis to ensure a safe and well-maintained road system. The availability of current information will provide the basis to evaluate how the road system is performing.

Geographic Information System (GIS)

The technical capacity has been additionally advanced by the development of a GIS database and associated hardware/software. A GIS base map has been established for the County, which includes multiple layers of information for various modes of travel, including vehicular, truck, recreational, pedestrian, bicycle, and waterway. Staff is in the process of developing various layers containing PMS information, accident data, traffic counts, and traffic control devices. This is an on-going activity to ultimately provide information to the public as well as continuing safety analysis.

Work Elements

The following five Work Elements (WEs) provide a task-by-task breakdown of RPA fund expenditures for the 2022/23 fiscal year. Each WE provides a description of typical items conducted, ongoing tasks, and specific items expected to be completed during the upcoming fiscal year. During the 2022/23 fiscal year, and as may be required, the actual expenditures may be amended through an update to the OWP.

Colusa County appreciates the support of Caltrans District 3 planning staff with respect to regional planning efforts. The following table provides a summary of Caltrans activities within the Colusa County Transportation Commission's jurisdiction.

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CALTRANS REGIONAL PLANNING ACTIVITIES FOR FISCAL YEAR2022/2023

ACTIVITY	DESCRIPTION	PRODUCTS
System Planning	Completion of System Planning documents used by Caltrans and its transportation partners	Caltrans District 3 System Planning documents consistent with the Caltrans District 3 System Planning Five-Year Work Plan
Advance Planning	Completion of pre-programming studies (e.g., Project Initiation Documents) so as to be ready to program resources for capital projects	Project Initiation Documents (PID), as indicated in the current Two-Year PID Work Plan
Regional Planning	Participate in and assist with various regional planning projects and studies	Participation in the following projects and studies: • Regional ITS Master Plan • Continue oversight and assistance with Sustainable Communities and Strategic Partnership grants • Oversight of Planning Studies/Conceptual Projects pertaining to State Highway System
Local Development Review Program	Review of local development proposals potentially impacting the State Highway System	Assistance to lead agencies to ensure the identification and mitigation of local development impacts to the State Highway System that is consistent with the State's smart mobility goals.

County work elements 1.01 through 5.01 are described on the following pages showing details of specific tasks and estimated budgets and timelines for completion for each.

Work Element 1.01: Overall Work Program

Work Element (WE) 1.01 consists of planning and drafting the Overall Work Program, which is essential to the CCTC's ability to function as a RTPA. As such, the OWP serves as a management tool identifying the tasks and products that the agency will undertake to deliver during the fiscal year. The OWP is the guiding tool that enables the CCTC to meet the mandated planning responsibilities required of all RTPA's. WE 1.01 includes drafting invoices, reports, and amendments. It should be noted that Colusa County has a unique blend of land uses consisting of agricultural lands, rolling hills/forest, and reservoirs and riverside areas all with their own types of regional significance and demands for multimodal travel. As such, a variety of agencies is included in our annual assessment of regional transportation issues and needs, which support the Counties diverse economy. Coordination and consultation with groups such as Tribal Governments who bring a significant number of regional trips to the County, as well as the US Bureau of Reclamation and US Forest service is critical for identifying the needs of the region that ultimately are reflected in the Overall Work Program.

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Ongoing and Continued Activities:

1) Initiate OWP Process through meetings and discussions
2) Monitor 2022/23 OWP to ensure WE's remain on schedule. Amend OWP throughout the fiscal year as necessary;
3) Prepare quarterly reports, and invoices
4) Participate /coordinate meetings, agenda items and planning documents for the CCTC;
5) Develop and finalize 2022/2023 OWP.
6) Close out of 2022/23 OWP

2022/23 Products

1)	Final Quarterly Progress Report for FY 2022-23	July 2022
2)	Closeout FY 2022-23 OWP	August 2022
3)	OWP FY 2022-23 Amendment #1 – Carryover from FY 2021-22	October 2022
4)	Quarterly Progress Report #1	October 2022
5)	Quarterly Progress Report #2	January 2023
6)	Draft FY 2022-23 OWP	March 2023
7)	Quarterly Progress Report #3	April 2023
8)	Finalize and adopt FY 2022-23 OWP	May 2023

Summary of Source and Expenditures for WE 1.01

The total available funding for WE 1.01 is $21,500 and consists exclusively of RPA funds. The following table provides a summary of estimated expenditures for each task listed in WE 1.01.

SOURCE AND EXPENDITURES FOR WE 1.01				
Task	**Description**	**Source**	**Amount**	**Carryover**
1	Monitor OWP	RPA	$7,800	TBD
2	Reports, invoices	RPA	$8,000	TBD
3	Meetings, program planning, coordination	RPA	$1,900	TBD
4	Develop and finalize 2022/23 OWP	RPA	$2,550	TBD
5	Closeout 2020/21 OWP	RPA	$1,250	TBD
		Total	**$21,500**	**TBD**

Work Element 2.01: Regional Coordination

CCTC Staff serve as a repository and conduit to receive and transmit information received from State and Federal agencies as well as providing technical guidance to the various jurisdictions within the region.

CCTC Staff regularly participate in the Rural Counties Task Force (RCTF). This advisory committee is comprised of the California's 26 Rural Transportation Planning Agencies. As such,

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this group provides a unique forum to share information and vet potential solutions to the challenges faced by rural agencies.

The North State Super Region (NSSR), an alliance of the 16 northern California Counties, was created in 2010. This group strives to identify common transportation, growth, and land use challenges in order to formulate unified strategies that may be advocated to implementing agencies and the public.

CCTC actively participates in training courses offered by Caltrans and other partners (e.g., workshops and academies). Additionally, CCTC staff monitor legislation that may affect transportation planning, monitor planning efforts of the various jurisdictions within the region, and coordinate with said jurisdictions and solicit public input to identify eligible Active Transportation Program (ATP) projects.

Coordination with local Tribal Governments as well as Federal partners (US Forest Service and Bureau of Reclamation) is conducted, at a minimum, annually; more frequently as conditions warrant. These discussions facilitate a consistent approach to addressing regional transportation needs; encompassing varied jurisdictional responsibilities.

Ongoing and Continued Activities:

1) Attend RCTF meeting, information dissemination for planning activities only ;
2) Attend NSSR meeting , support outreach efforts for planning activities only;
3) Participating Supervisorial and City Council meeting as appropriate (monthly);
4) Attend regional Transportation Planning opportunities; (quarterly)
5) Coordinate with local Tribal Governments and communities; (quarterly)
6) Coordinate with USFS and the US BOR to provide a consistent Travel Management Policy (TMP)for public access to Federal lands. This coordination will ensure consistency with regional infrastructure goals(quarterly)

2022/22 Products

1) RCTF meeting agendas & meeting minutes	3rd Fri, Odd numbered month
2) NSSR meeting agendas & meeting minutes	July 2022 thru June 2023
3) Supervisorial/City Council meeting agendas/minutes	July 2022 thru June 2023
4) Regional Transportation Training	As Needed
5) Coordination W/ Tribal Gov't meeting agendas/minutes	July 2022 thru June 2023
6) Update TMP as necessary with USFS and USBOR	July 2022 thru June 2023

Summary of Source and Expenditures for WE 2.01

The total available funding for WE 2.01 is $19,500 and consists of RPA funds. The following table provides a summary of estimated expenditures for each task listed in WE 2.01.

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SOURCE AND EXPENDITURES FOR WE 2.01				
Task	**Description[1]**	**Source**	**Amount**	**Carryover**
1	Participate RCTF Meetings (planning activities only)	RPA	$ 3,300	TBD
2	Participate NSSR Meetings (planning activities only)	RPA	$ 4,200	TBD
3	Attend Supervisorial and City Council meetings	RPA	$ 3,500	TBD
4	Regional Transportation Training	RPA	$ 3,000	TBD
5	Coordinate with Tribal Gov't and communities	RPA	$ 4,300	TBD
6	Develop policies and goals with USFS and USBOR	RPA	$ 1,200	TBD
		Total	**$19,500**	**TBD**
Notes: *1) ALL tasks are for planning purposes only*				

Work Element 3.01: Coordination with Caltrans District 3

Working with the State of California, Department of Transportation, District 3 is crucial to aligning County regional transportation needs with inter-regional expectations of the District. Meetings typically occur on a semiannual basis. In addition to standard vehicular traffic, heavy truck traffic, recreational vehicles and bicycle travel all require close coordination between City, County, and State departments to help improve multi-modal infrastructure for near-term and future needs. For example, the CCTC continues to participate in the development of the California Freight Mobility Plan (CFMP) and provide feedback to the State on freight-related priorities, issues, projects, and funding needs. The development of such constructive policies and goals to foster regional transportation collaborations are a part of this WE.

Ongoing and Continued Activities:

1) Coordinate with Caltrans on System Planning projects consistent with the Caltrans District 3 System Planning 5-year Work Plan
2) Coordinate with Caltrans on completing pre-programming studies used by Caltrans and its transportation partners as stated in the 2-year Project Initiation Document (PID) Work Plan
3) Participate and assist with various regional planning projects and technical studies pertaining to the State Highway System such as the Interregional Transportation

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Strategic Plan (ITSP), California Freight Mobility Plan (CFMP), California Transportation Plan (CTP), etc.

4) Coordinate with Caltrans on the review of local development proposals potentially impacting the State Highway System consistent with the State's smart mobility goals.

2022/22 Products:

1) Tech memo updating Dist. 3 System Planning 5-year Work Plan — Annually
2) Pre-Programming consistency recommendations — Quarterly
3) ITSP, CFMP,CTP consistency recommendations — Annually
4) Local development smart mobility consistency recommendations — Quarterly

Summary of Source and Expenditures for WE 3.01

The total available funding for WE 3.01 is $2,000 and consists exclusively of RPA funds. The following table provides a summary of estimated expenditures for each task listed in WE 3.01.

SOURCE AND EXPENDITURES FOR WE 3.01				
Task	**Description**	**Source**	**Amount**	**Carryover**
1	System Planning 5-year Work Plan update	RPA	$ 500	TBD
2	Pre-Programming review	RPA	$ 500	TBD
3	ITSP, CFMP,CTP consistency review	RPA	$ 500	TBD
4	Local development smart mobility	RPA	$500	TBD
		Total	**$2,000.00**	**TBD**

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Work Element 4.01: Transportation Systems Maintenance

CCTC must prepare and adopt a Regional Transportation Plan (RTP) to achieve a coordinated and balanced regional transportation system. The RTP is developed to document transportation policy, actions, and funding recommendations that will meet the short- and long-term access and mobility needs of Colusa County residents over the next 20 years. The RTP guides the systematic development of a comprehensive multi-modal transportation system for Colusa County.

WE 4.01 provides the resources to build maintain and improve the technology needed to support and enhance transportation planning in Colusa County. A core component of this effort is the Geographic Information System (GIS) and the associated hardware, software, and training required to perform and exchange information with partner agencies such as the Cities of Colusa and Williams, Tribal Governments, and the public. Activities under this WE include, but are not limited to the maintenance, repair, and replacement of hardware and software such as ArcGIS software and servers.

To date, an exhaustive GIS library has been compiled. Library data consists of layers depicting County roads and bridges, state and other agency highways and roads, streams and waterways, parcel boundaries, FEMA Flood Zones, hydrology, special districts, political boundaries, and tribal lands. Informational layers are continuously updated and are vital to the development and implementation of the RTP. These layers are used to assess transportation impacts on community livability and to document transportation facilities, projects, and services required to meet regional and interregional mobility and accessibility needs.

The purchase of hardware and software upgrades facilitates continued development and support of a robust GIS library, a critical component of the transportation planning process, developing the Regional Transportation Plan and Regional Transportation Improvement Program.

Ongoing and Continued Activities:

1) Maintain the various layers that are the GIS;
2) Develop and acquire data sets such as aerial photography and address data to be included in GIS layers. The CCTC will use staff to obtain data collected from other local government agencies including the County Assessor, County Planning, and Sheriff's Department, as well as the Cities of Colusa and Williams;
3) Review and process annual software maintenance support agreements;

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4) Process communication invoices to facilitate data collection via Survey Grade GPS equipment to assist updating the various GIS layers;
5) Acquire necessary hardware and software to support regional planning coordination and communication;
6) Updates to Pavement Management System (PMS);
7) Continue traffic counts to support PMS updates; and
8) Review State Bridge Inspection Reports, prioritize and plan repairs.

2022/23 Products

1) Update GIS layers (Ongoing, quarterly)
2) Acquire data sets (Ongoing, quarterly)
3) Software agreements/subscriptions (Ongoing, annually)
4) Invoicing communications for GPS data Monthly
5) Update PMS in GIS (Ongoing, quarterly)
6) Traffic Counts to support PMS Monthly
7) Document bridge repairs Monthly

Summary of Source and Expenditures for WE 4.01

The total available funding for WE 4.01, as amended, is $134,500.00 and consists exclusively of RPA funds. The following table provides a summary of estimated expenditures for each task listed in WE 4.01.

SOURCE AND EXPENDITURES FOR WE 4.01				
Task	**Description**	**Source**	**Amount**	**Carryover**
1	Maintain GIS Layers	RPA	$ 38,085.00	TBD
2	Develop/acquire data sets	RPA	$ 14,725.00	TBD
3	Review/process software agreements/subscriptions	RPA	$ 2,565.00	TBD
4	Invoice communications for GPS data	RPA	$ 5,225.00	TBD
5	Update PMS	RPA	$17,800.00	TBD
6	Traffic Counts	RPA	$ 16,600.00	TBD
		Total	**$95,000.00**	**TBD**

Attachment: 22-23 OWP draft (8271 : Accept the 22/23 Draft Overall Work Plan)

Work Element 5.01: Regional Transportation Plan / Regional Transportation Improvement Program

Work Element (WE) 5.01 consists of planning, programming, and monitoring for 2022 RTIP program of projects as it relates to the STIP. In addition to preparation and coordination of development of the 2022 RTIP with local agencies. Monitoring the RTP and submission (as necessary) of any follow-up documents to Caltrans. Select and prioritize projects and program funds available through the federal transportation act (Fixing America's Surface Transportation (FAST) Act) including Regional Surface Transportation Program (RSTP).

As the statutorily designated RTPA for Colusa County, the CCTC is responsible for selecting and prioritizing projects to use available state and federal transportation grant funds including those from the STIP and the FAST Act. These funds, along with local funds, are used to implement the projects identified in the RTP.

Every four years, RTPA's are required to update their RTP's. CCTC last updated its RTP in April of 2019 and initiated of a RTP update in late 2022. Staff will continue work with consultant to complete the RTP update and remain compliant with the four-year update cycle.

2022/23 Ongoing and Continued Activities:

1. Reconcile planning projects with goals of the current RTP
2. Provide information and outreach to local officials, stakeholders, and public
3. Training through the Local Technical Assistance Program or Tech Transfer to stay informed transportation topics and their application.
4. Continue RTP update

2022/23 Products

1. Commence Update RTIP — *December 2022*
2. Complete Update RTP — *May 2023*

Summary of Source and Expenditures for WE 5.01

The total available funding for WE 5.01 is $20,000 and consists exclusively of RPA funds. The following table provides a summary of estimated expenditures for each task listed in WE 5.01.

SOURCE AND EXPENDITURES FOR WE 5.01			
Task	**Description**	**Source**	**Amount**
1	CCTC Staff	RPA	$2,500.00
2	Consultant (RTP update)	RPA	$17,500.00
		Total	**$20,000.00**

Attachment: 22-23 OWP draft (8271 : Accept the 22/23 Draft Overall Work Plan)

Summary of 2022/23 Revenues and Expenditures

The following table provides an overall summary of the 2022/23 expected revenues and expenditures for Work Elements 1.01 through 5.01.

Work Element	Expenditure	Fund Source	RPA Allocation	Total Revenue	RPA Carryover	Total Expenditure
1.01	**Staff** – Overall Work Program	RPA	$21,500.00	$21,500.00	0	$21,500
2.01	**Staff** – Regional Coordination	RPA	$19,500.00	$19,500.00	0	$19,500
3.01	**Staff** – Coordination with Caltrans District 3	RPA	$2,000.00	$2,000.00	0	$2,000
4.01	**Staff** - Transportation Systems Maintenance	RPA	$95,000.00	$95,000.00	0	$95,000.00
5.01	**Staff/Consultant**-RTIP	RPA	$20,000.00	$20,000.00	0	$20,000
		Total	**$158,000.00**	**$158,000.00**	**0**	**$158,000**

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Glossary of Terms & Acronyms

Allocation A distribution of funds by formula or agreement.

Apportionment Distribution of federal funds (grants) by a statutory formula to the states' Governors for allocation by them to the grant recipients.

Appropriation An official action (e.g. passage of a law) to make funds available, with specific limitations as to amount, purpose and duration.

CPG Consolidated Planning Grant, consisting of FHWA Metropolitan Planning (FHWA PL) Funds, FTA Metropolitan Planning Section 5303 (FTA § 5303) Funds, FHWA State Planning and Research Part I - Strategic Partnerships (formerly Partnership Planning) Funds, and FTA State Planning and Research Section 5304 Sustainable Communities Grants (formerly Transit Planning Grants) Funds.

Encumber The formal processes, which commit funds for a specific purpose, e.g., commitment of Rural Planning Assistance (RPA) to an RTPA, or FHWA Metropolitan Planning (PL) funds to an MPO.

FHWA, FTA The Federal Highway Administration and the Federal Transit Administration are two of the modal agencies in the United States Department of Transportation (US DOT).

MAP-21 Moving Ahead for Progress in the 21st Century, federal transportation Legislation signed into law in 2012; successor to SAFETEA-LU.

MFTA Along with the OWP and OWPA, it constitutes the funding contract and requirements between the state and the MPO/RTPA for CPG and/or RPA funds. It is an ongoing, multi-year agreement that prevails until is it amended, updated, or replaced. The provisions of the MFTA also apply to any MPO/RTPA contractors or subcontractors.

MPO Metropolitan Planning Organizations are the regional planning entities in urbanized areas, usually an area with a population of 50,000 or more. As of December 2006, there are eighteen MPOs in California.

Although the Tahoe region does not include an urbanized area 50,000 or larger, TEA-21, permitted the Tahoe region to establish a MPO.

Obligation The Federal government's legal commitment (promise) to pay or reimburse the States or other entities for the Federal share of a project's eligible costs.

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ORP	Office of Regional Planning in the Department's Division of Transportation Planning, Headquarters, Sacramento.
Reimbursement	State or federal transportation planning funds paid to the MPO/RTPA for transportation planning work activities in the OWP completed by the MPO/RTPA, or on behalf of the RTPA/MPO by a contractor or consultant, and already paid for using local funds.
RTPA	Regional Transportation Planning Agency, the regional planning entity referenced in California law; e.g., a local transportation commission, a statutorily created RTPA, or a council of governments.
SAFETEA-LU	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, federal transportation legislation signed into law in 2005; successor to TEA-21.
Toll Credits	Toll credits are earned when the state, a toll authority, or a private entity funds a capital transportation investment with toll revenues earned on existing toll facilities. Toll credits may substitute for the required nonfederal share on Federal-aid project, the Federal reimbursement can effectively be increased to 100 percent.
Unexpended Carryover	Unexpended Federal CPG funding -- FHWA Metropolitan Planning (PL), FTA 5303 Metropolitan Planning, FTA § 5304/SHA Sustainable Communities Grants, FHWA State Planning and Research Part I – Strategic Partnerships and Rural Planning Assistance (RPA)—do not need to be fully expended during the fiscal year in which they are appropriated and allocated or awarded. The recipient may carryover unexpended amounts to the next fiscal year. MPOs' carryover FHWA PL and FTA § 5303 and RTPAs' carryover 25% of RPA via a reconciliation letter process. Both MPOs/RTPAs are allowed to carryover FTA § 5304/SHA Sustainable Communities Grants and FHWA Strategic Partnerships through the reconciliation letter process.

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FY 2022/23 FHWA and FTA State and Metropolitan Transportation Planning Process Self-Certification

In accordance with 23 CFR part 450, the California Department of Transportation and **Colusa County Transportation Commission**, Regional Transportation Planning Agency, herby 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

Attachment: 22-23 OWP draft (8271 : Accept the 22/23 Draft Overall Work Plan)

DEPARTMENT OF TRANSPORTATION
DEBARMENT AND SUSPENSION
CERTIFICATION FISCAL YEAR 2022/23
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 _____

Jennifer K Sutton

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 **Colusa County Transportation Commission**

Signature_____ Date_____

Jennifer K. Sutton, Senior Deputy County Counsel

Attachment: 22-23 OWP draft (8271 : Accept the 22/23 Draft Overall Work Plan)

COUNTY OF COLUSA, CA **4.3**

Request For Transportation Commission and Transit Agency

MEETING DATE: **March 29, 2022**

DEPARTMENT: **Transportation Commission**

FROM: **Kirsten Montejano**

SUBJECT: **Approve Distribution of 2020/2021 Local Transportation Funds**

Approve FY 2020/2021 Local Transportation Funds (LTF) carryover distribution in accordance with Resolution Numbers 2021-001 (LTF Apportionment) and 2021-002 (LTF Distribution) as follows:

Entity	Percent	Amount
City of Colusa	28%	$223,109
City of Williams	25%	$199,205
County of Colusa	47%	$374,504
Total	**100%**	**$796,818**

Detailed Description/Background of request

The Local Transportation Funds (LTF) Apportionment Resolution 2021-001 and LTF Distribution Resolution 2021-002 stipulate carryover funds will be distributed to the local entities by the Commission. The 2020/2021 carryover amount of Local Transportation Funds available is $796,818 and is apportioned by population percentages as stipulated in Resolution 2021-001.

Prior Board Action

Adoption of LTF Apportionment Resolution 2021-001 and LTF Distribution Resolution 2021-002.

Fiscal Impact/Funding Source

Distribution of $796,818 of 2020/2021 LTF Carryover Funds

Action for the Clerk

Please provide a certified minute order to DPW

ATTACHMENTS:

- 02 2021-002 Distribution of LTF (PDF)
- 01 2021-001 Apportioning (PDF)

RESOLUTION NO. 2021-002

A RESOLUTION OF THE COLUSA COUNTY TRANSPORTATION COMMISSION FOR THE DISTRIBUTION OF THE LOCAL TRANSPORTATION FUNDS FOR FISCAL YEAR 2020-2021

WHEREAS, the Transportation Development Act of 1971, also known as SB325, establishes the distribution of Local Transportation Funds through the local planning agency under Article 8 and Article 4 of the Act;

WHEREAS, Article 4 establishes claims for Local Transportation Funds from the transportation planning agency by operators of public transportation systems;

WHEREAS, Article 8 establishes claims for Local Transportation Funds from the local transportation planning agency for local streets and roads; and

WHEREAS, Local Transportation Funds may not be distributed under Article 8 without development of Unmet Transit Needs findings and documentation.

NOW, THEREFORE, BE IT RESOLVED that the Colusa County Transportation Commission (Commission) authorizes the following prerequisites for distribution of Local Transportation Funds under Article 4 and Article 8 of the Transportation Development Act of 1971:

1. The Colusa County Transit Agency receives Local Transportation Funds not to exceed the amount of $788,422.00 without authorization of the Commission.

2. Local Transportation Fund contingency amounts shall be designated and distributed by action of the Commission under Article 4 on an as needed basis.

3. $150,000 of Local Transportation Funds shall be rolled over annually and maintained at the assigned amount for cash flow purposes.

4. The remainder of the Local Transportation Funds may be distributed as apportioned by the Commission under Article 8 after the determination of Unmet Transit Needs findings and documentation.

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Attachment: 02 2021-002 Distribution of LTF (8237 : Approve Distribution of FY2021 Local Transportation Funds (LTF))

PASSED AND ADOPTED this 29th day of September, 2020 by the following vote:

AYES: Commissioners Kent S. Boes, Alfred Sellers Jr., Gary J. Evans, J. Merced Corona, Josh Hill and Frank Kennedy.

NOES: None.

ABSENT: None.

Frank Kennedy, Chair

ATTEST: Michael Azevedo, Secretary to the Colusa County Transportation Commission & Transit Agency

By _____
Patricia Rodriguez, Deputy Clerk

APPROVED AS TO FORM:

Jennifer K. Sutton, Senior Deputy County Counsel

Attachment: 02 2021-002 Distribution of LTF (8237 : Approve Distribution of FY2021 Local Transportation Funds (LTF))

RESOLUTION NO. 2021-001

RESOLUTION OF THE COLUSA COUNTY TRANSPORTATION COMMISSION APPORTIONING LOCAL TRANSPORTATION FUNDS FOR THE 2020-2021 FISCAL YEAR

WHEREAS, Section 99230 of the Public Utilities Code requires annual determination of the amounts to be allocated to each claimant;

WHEREAS, the Colusa County Transportation Commission has established rules and regulations, consistent with existing law, whereby any funds in the Transportation accounts, which remain after necessary expenditures and administration, planning and unmet transit needs have been allocated, will be apportioned to the unincorporated areas of the County, and the incorporated Cities of Colusa and Williams in accordance with their populations;

WHEREAS, the population estimates of California cities and counties determined by the California Department of Finance Table E-1, "City/County Population Estimates with Annual Percentage Change Jan. 1, 2019 and 2020" are utilized in this determination and summarized below (figures are for 2020):

City of Williams	5,426
City of Colusa	6,175
County of Colusa (Uninc.)	10,301

WHEREAS, based on these populations, the percentage of the unallocated funds shall be apportioned as follows:

City of Williams	25%
City of Colusa	28%
County of Colusa (Uninc.)	47%

NOW, THEREFORE, BE IT RESOLVED that these percentages for population apportionment be adopted for use during the 2020-2021 fiscal year.

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Attachment: 01 2021-001 Apportioning (8237 : Approve Distribution of FY2021 Local Transportation Funds (LTF))

PASSED AND ADOPTED this 29th day of September, 2020 by the following vote:

AYES: Commissioners Kent S. Boes, Alfred Seller Jr., Gary J. Evans, J. Merced Corona, Josh Hill and Frank Kennedy.

NOES: None.

ABSENT: None.

Frank Kennedy, Chair

ATTEST: Michael Azevedo, Secretary to the Colusa County Transportation Commission & Transit Agency

By _____
Patricia Rodriguez, Deputy Clerk

APPROVED AS TO FORM:

Jennifer K. Sutton,
Senior Deputy County Counsel

Attachment: 01 2021-001 Apportioning (8237 : Approve Distribution of FY2021 Local Transportation Funds (LTF))

COUNTY OF COLUSA, CA **5.1**

Request For Transportation Commission and Transit Agency

MEETING DATE: **March 29, 2022**

DEPARTMENT: **Transit Agency**

FROM: **Kirsten Montejano**

SUBJECT: **Approve Revenue and Appropriations Inter Budget Adjustment**

Approve FY 2021-22 Revenue and Appropriations Inter-Budget Adjustment No. 021.
(**Requires 5/6th vote)**

Detailed Description/Background of request
Increase Revenue to reflect funds received in excess of the estimated budget amounts for FTA operating grant and advertising. Use these funds to replace budget amounts in special department expense and fuel. There was $15,000 previously moved from these two accounts to cover additional equipment maintenance expenses for an unexpected transmission replacement, as well as the annual service of radios and equipment, and increased cost of parts & oil.

DEPT	FUND #	OBJCT #	DEPT #	AMOUNT
Transit Agency	042	45576	000	$4,666.00
Transit Agency	042	47981	000	$10,750.00
Transit Agency	042	53230	000	$ 5,416.00
Transit Agency	042	53253	000	$10,000.00

Prior Board Action

Fiscal Impact/Funding Source
See Above

Action for the Clerk
None

ATTACHMENTS:

- IB 021 TRANSIT (PDF)

Colusa County Transportation Board of Commissioners **Agenda Request**

INTER-BUDGET ADJUSTMENT

REQUEST FOR APPROPRIATION OR TRANSFER OF FUNDS

Department Name: TRANSIT

Submitted By:

Explanation: Increase revenue to actuals and increase appropriations to cover anticipated expenses.

TO INCREASE (DECREASE) REVENUE

FUND NUMBER	OBJECT CODE	DEPT NUMBER	ACCOUNT NAME	CURRENT AMT. BUDGETED	REVISED AMT. BUDGETED	ADJUSTMENT AMOUNT
042	000	45576	FTA - OPERATING	$ 125,000.00	$ 129,666.00	$ 4,666.00
042	000	47981	ADVERTISING	$ 5,000.00	$ 15,750.00	$ 10,750.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
					Total	$ 15,416.00

TO INCREASE (DECREASE) APPROPRIATIONS

FUND NUMBER	OBJECT CODE	DEPT NUMBER	ACCOUNT NAME	CURRENT AMT. BUDGETED	REVISED AMT. BUDGETED	ADJUSTMENT AMOUNT
042	000	53230	SPECIAL DEPARMENT EXPENSES	$ 10,363.00	15779	$ 5,416.00
042	000	53253	FUEL	$ 55,000.00	65000	$ 10,000.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
						$ 0.00
					Total	$ 15,416.00

Fiscal Year: 2022

Transportation Board Date: 3/29/2022

Inter-Budget Log #: IB- 021

OpenGov Amendment #:

Attachment: IB 021 TRANSIT (8245 : Approve Inter-Budget Adjustment)