



INYO COUNTY LOCAL TRANSPORTATION COMMISSION

P.O. DRAWER Q
INDEPENDENCE, CA 93526
PHONE: (760) 878-0201
FAX: (760) 878-2001



Michael Errante, Executive Director

AGENDA

INYO COUNTY LOCAL TRANSPORTATION COMMISSION Bishop City Council Chambers 301 W. Line St., Bishop, CA 93514 8:00 a.m.

Justine Kokx is inviting you to a scheduled Zoom meeting.

Topic: Inyo County Local Transportation Commission Regular Meeting
Time: Mar 19, 2025, 08:00 AM Pacific Time (US and Canada)
Join Zoom Meeting

<https://us02web.zoom.us/j/83448602089?pwd=E9SINCdEAFIZqHI3OUNSahrV2dATaM.1>

Meeting ID: 834 4860 2089
Passcode: 445550
1 669 900 9128

All members of the public are encouraged to participate in the discussion of any items on the Agenda. Questions and comments will be accepted via e-mail to: jkokx@inyocounty.us. Any member of the public may also make comments during the scheduled "Public Comment" period on this agenda concerning any subject related to the Inyo County Local Transportation Commission. PUBLIC NOTICE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Transportation Commission Secretary at (760) 878-0201. Notification 48 hours prior to the meeting will enable the Inyo County Local Transportation Commission to make reasonable arrangements to ensure accessibility to this meeting (28CFR 35. 102-35. ADA Title II).

March 19, 2025

8:00 a.m. Open Meeting

1. Roll Call
2. Public Comment

ACTION ITEMS

1. Consent Agenda

- a. Request approval of the minutes of the meeting of January 15, 2025

DISCUSSION ITEMS

2. [FY25-26 Overall Work Program Draft](#)
3. FY25-26 Transportation Development Act Fund Estimates (LTF & STA)
4. Social Services Transit Advisory Committee 2025 meeting notes
5. **PUBLIC HEARING 9:00 a.m.**

Unmet Transit Needs

INFORMATIONAL ITEMS

6. City of Bishop Report
7. ESTA Executive Director's Report
8. Caltrans Report
9. Tribal Report
10. DVNP Report
11. USFS Report
12. Executive Director's Report
13. Reports from all members of the Inyo County LTC

CORRESPONDENCE

Letter from Olancho Resident Regarding Highway Safety

Keep California Beautiful Program <https://cleanca.com/designation/>

ADMINISTRATIVE

FY2022-2023 ICLTC Financial Statements

ADJOURNMENT

Adjourned until 8:00 a.m. Wednesday April 16, 2025, Independence Board Chambers

UPCOMING AGENDA ITEMS

Unmet Transit Needs public hearing (April meeting)
FY25-26 Overall Work Program
FY25-26 TDA Allocations
Triennial Performance Audit of the ICLTC
RSTP Exchange

#1 Consent Agenda

January 15, 2025, draft minutes



INYO COUNTY LOCAL TRANSPORTATION COMMISSION

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Michael Errante, Executive Director

MINUTES

INYO COUNTY LOCAL TRANSPORTATION COMMISSION Inyo County Board Chambers 224 N. Edwards St., Independence 8:00 a.m.

January 15, 2025

8:02 a.m. Open Meeting

1. Roll Call

Commissioner's Present

Chair-Celeste Berg
Vice-Chair-Jeffery Ray
Commissioner Jennifer Roeser
Commissioner Jose Garcia
Commissioner Scott Marcellin
Commissioner Stephen Muchovej

Other's Present

Justine Kokx: LTC Transportation Planner
Mike Errante: Executive Director
Tina Chinzi: LTC Secretary
Catherine Carr: Caltrans
Marcella Castleberry
Cyndee Kiddoo
Rick Franz: Caltrans
Nora Gamino: City of Bishop
Supervisor Will Wadelton
Jill Tognazinni: Caltrans
Mary

2. Public Comment

None

ACTION ITEMS

1. Election of Officers - The LTC By-Laws state the Chair and Vice-Chair shall be nominated and then elected at the first meeting of the Calendar year.

*Commissioner Muchovej nominated Commissioner Celeste Berg as Chair and was seconded by Commissioner Roeser. A vote was called and approved unanimously.

Commissioner Muchovej then nominated Commissioner Jeffery Ray as Vice Chair and was seconded by Commissioner Garcia. A vote was called and approved unanimously.

2. Consent Agenda

- a. Approve the minutes of the meeting of December 4, 2024.

- b. Request Commission approve via Minute Order the Letter of Support for Caltrans District 9 Proposal to the PROTECT Grant Program

*Motion made by Commissioner Muchovej and seconded by Commissioner Garcia; all in favor.

3. Request Commission approve Resolution No. 2025-01 Amendment No. 1 to the FY2024-2025 Overall Work Program

Amendment No. 1 to the FY24-25 OWP was presented to the Commission. The amendment incorporates the FY23-24 carry-over of \$41,193.54. Work Elements 100.1, 400.1 and 500.1 were increased to reflect need through year-end.

*Motion made by Commissioner Muchovej and seconded by Commissioner Roeser; all in favor.

4. Request Commission approve Resolution No. 2025-02 to allocate FY2023-2024 LTF Reserves

*This distributes local transportation fund reserves from the prior year according to the traditional allocation method of administration, bicycle and pedestrian, and to the trust with the remaining amount going to ESTA or to transit..

*Motion made by Commissioner Roeser and seconded by Commissioner Muchovej; all in favor

DISCUSSION ITEMS

None

INFORMATIONAL ITEMS

5. Q1 FY24-25 Overall Workplan Progress Report and Rural Planning Assistance invoice

Justine stated she had nothing to report but would be happy to answer any questions.

6. City of Bishop Report

Nora Gamino stated she had nothing to report but would also be happy to answer any questions.

7. ESTA Executive Director's Report

Phil Moores submitted an update in the agenda packet but since he is not in attendance, we will route any questions we have directly to him.

8. Caltrans Report

Catherine Carr provided an overview of the Protect Grant Program (Promoting Resilient Operations for Transformative, Efficient Cost Saving Transportation). The objective of the grant is to study climate resilience and adaptation against flood risks for State Route 190 to ensure that we are prepared for the next extreme weather event in the district.

Other project updates:

*Fish Springs bid opening had 5 bidders. Road and Highway was the low bidder coming in 19% under the engineers estimate and construction is anticipated to start in Summer 2025.

*Bishop Paving Project and Meadow Farms ADA, currently working through the construction contract award process. Papich is the low bidder on both projects also set to begin in Summer 2025.

*Inyo LTC is applying for a grant for an evacuation plan project with the Sustainable Transportation Planning Grant program.

9. Tribal Report

None

10.DVNP Report

None

11.USFS Report

None

12.Executive Director's Report

Mike Errante provided updates beginning with Whitney Portal. They are planning the final walkthrough with the contractor in the next week. The road was built for better resilience by armoring the slopes and adding 2 large box culverts to sustain future storms.

They will be asking for a 20-month extension of STIP for the Lone Pine Town Streets project to allow for time to replace the current water systems in Lone Pine that are well beyond their useful life. We had a very encouraging visit with USDA representatives a few weeks ago and we are diligently working to get this done before we begin building the roadways.

We held a meeting with DKS, our consultant who is helping to develop the EV Charging Network Plan. A stakeholder virtual meeting is scheduled for Jan 30th at 2pm. It will be the kickoff to begin the assessment of potential charging sites, identifying current capacity, and constraints. Commissioner Ray suggested also looking into appropriate amenities and receptacles as this is a concern at existing charging locations.

Justine summarized an effort to advance the Old Spanish Trail Hwy rehab project (west end) which the Commission flagged as a high priority in 2021. Working with The Ferguson Group to take advantage of an upcoming grant opportunity called the Rural & Tribal Assistance Program.

We are seeking funding through this program to pay for two phases, the environmental phase and a portion of the design phase. Max request is \$750,000.

Mike added that the County is preparing to recruit the LTC Technician position to help Justine. He will keep the Commission up to date on the outcome.

13. Reports from all members of the Inyo County LTC

*Commissioner Roeser reported that she and Justine recently participated in a working group for Fort Independence Long Range Transportation Plan. She also acknowledged the work done by the Road Department on Bircham Rd. The improvements have been noticed.

*Commissioner Marcellin stated that he would like to actively look for funding for the bike path on Barlow Lane from Line St to Sunset Rd. He stated it is a very active bike path in dire need of repairs. He would also like to extend from Underwood towards Chipmunk Canyon.

*Commissioner Muchovej echoed the request of Commissioner Marcellin adding that it has become a popular route to access mountain biking at Chipmunk. BLM is currently in talks with a volunteer group in the area to make the Chipmunk trails official, which will increase bike traffic on Barlow.

Mike added that the Road department looked at the condition of the path on Barlow and determined that they will attempt to grind some of the rough areas. They are working up the numbers to see if they can use an inexpensive temporary coal mix overlay using RMRA funds.

A question was asked about the recent appearance of orange flags at the pedestrian crossings in Lone Pine and Independence. Did Caltrans place them? Supervisor Wadelton explained that they were placed by a group of concerned citizens to improve visibility of crosswalk users.

CORRESPONDENCE

None

ADJOURNMENT

Adjourned until 8:00 a.m. Wednesday February 19, 2025, Bishop City Chambers

UPCOMING AGENDA ITEMS

SSTAC Unmet Transit Needs meeting and public hearing
FY25-26 Overall Work Program Draft – due March 1st
Triennial Performance Audit of the ICLTC

#2 Discussion Item

FY25-26 Draft Overall Work Program



INYO COUNTY LOCAL TRANSPORTATION COMMISSION



P.O. DRAWER Q
INDEPENDENCE, CA 93526
PHONE: (760) 878-0201
FAX: (760) 878-2001

Michael Errante
Executive Director

TO: Inyo County Local Transportation Commission

FROM: Justine Kokx, Transportation Planner

DATE: March 19, 2025

SUBJECT: [Draft FY 2025-2026 Overall Work Program](#)

For Discussion: Staff is seeking Commission input on the Draft Overall Work Program

Every year the Inyo County Local Transportation Commission (ICLTC) is required to adopt an Overall Work Program. The OWP is a one-year scope of work and budget that provides a framework for transportation planning activities during the fiscal year. It is a summary of proposed work and estimated costs tied to specific available funding sources and transportation planning activities. The OWP is prepared in accordance with the 2017 Regional Planning Handbook.

The OWP includes anticipated expenditures and descriptions of activities for three types of funds that comprise the bulk of the ICLTC budget. Rural Planning Assistance (RPA) funds are the largest portion, totaling \$315,500 (Plus rollover); Planning, Programming & Monitoring (PPM) funds totaling \$180,000 (FY24-25)); and Transportation Development Act (TDA) funds for administration and audits, and transit-related activities, totaling an estimated \$104,171.

Rural Planning Assistance (RPA)

The OWP outlines how the ICLTC will use RPA funds. The RPA funds must be used for activities associated with the rural planning process. The funds should not be used for activities that go beyond the planning process or for activities that have been identified as ineligible such as project-specific work involving transportation engineering, Transportation Development Act administration, and non-planning grant administration. The 2017 Regional Planning Handbook is the guide for determining eligible expenses for the RPA funding.

Planning Programming and Monitoring (PPM) Funds

PPM funds are available to the ICLTC to cover costs of:

- Regional transportation planning, including the development and preparation of the regional transportation plan.

- Project planning, including the development of project study reports, studies conducted by regional agencies or by local agencies in cooperation with regional agencies.
- Program development, including the preparation of RTIPs and studies supporting them.
- Monitoring the implementation of STIP projects, including project delivery, timely use of funds, and compliance with State law and the California Transportation Commission's guidelines.

RTPAs can use up to 5 percent of STIP money for PPM. PPM can be used either for planning activities or for project development. During the upcoming fiscal year, FY24-25 PPM funds will be utilized. There was \$180,000 in PPM funds programmed to the ICLTC in FY24-25 as part of the 2024 State Transportation Improvement Program (STIP). The ICLTC has up to three years to use these funds (until 06/30/2027).

Transportation Development Act (TDA) administrative funds

These funds are used for tasks necessary for the allocation of Transportation Development Act funds to eligible transit claimants. For many years the ICLTC has used the funds derived from the administration of the Transportation Development Act for general LTC-related indirect costs. TDA Administrative funds are also being set aside for the completion of a fiscal audit of the ICLTC for FY24-25.

Summary of FY2024-2025 Work and Accomplishments

- Prepare and conduct monthly ICLTC meetings.
- Attend monthly RCTF and RTPA meetings.
- Prepare responses to FY22-23 and FY23-34 financial audits.
- Annual SSTAC advisory and public hearings for unmet transit needs
- Participate as an evaluator for Cycle 7 of the Active Transportation Program
- Prepare HSIP grant proposal.
- Prepare STPG grant proposal for evacuation route resilience.
- Prepare and submit Rural & Tribal Assistance grant proposal to kickstart the Old Spanish Trail rehabilitation project.
- Work with ESTA to submit SB 125 initial project list.
- Continue implementation of STPG grant for EV network and infrastructure plan
- Conducted pavement monitoring of entire pavement network. Piloted new technology using Artificial Intelligence.
- Participate in a variety of regional projects and planning efforts, e.g., Fort Independence Tribe's Long Range Transportation Plan, ESCOG's Reconnecting Communities grant proposal. Engage with the Bishop Paiute Tribe to ascertain interest in ATP project.
- Prepare a project study report for Old Spanish Trail – west-end.

Next Year

- Identification and development of projects; seek grant funding when opportunities arise.
- Prepare and obtain approval of the 2025 RTIP
- Finalize the EV Network and Charging Infrastructure Plan.

- Participate and coordinate in activities between Caltrans, ICLTC, and ESCOG
- Identification of future needs and opportunities for RTP implementation, i.e., airport circulation enhancements with the implementation of year-round commercial air service.
- Monitor progress and programming of local agency projects in current and future STIP cycles.
- Completion of agendas and minutes for ICLTC meeting, completion of quarterly invoices, and development of quarterly reports to the ICLTC.
- Attend monthly & bi-monthly meetings of the Mono County LTC, RTPA and RCTF groups.
- The ongoing allocation of Local Transit Funds and State Transit Assistance funds to the Eastern Sierra Transit Authority.
- Conduct 1/3 of the Pavement Management Program
- Provide data for FY24-25 financial audit.

Attachments: FY2025-2026 Draft OWP

#3 Discussion Item

FY25-26 Transportation Development Act Fund estimates



INYO COUNTY LOCAL TRANSPORTATION COMMISSION

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Michael Errante
Executive Director

STAFF REPORT

MEETING: March 19, 2025

PREPARED BY: Justine Kokx, Transportation Planner

SUBJECT: FY2025-2026 Local Transportation Fund and State Transit Assistance Fund estimates

Recommended Action

No Action Needed. The Local Transportation Fund (LTF) and State Transit Assistance (STA) estimates are provided for the Commission's information. The formal request to appropriate and allocate LTF and STA funding will come before the Commission later this fiscal year.

Summary

LTF is derived from a ¼% of the California sales tax in Inyo County and can be used for a variety of transportation purposes, including transit and local streets and roads under certain circumstances. STA is derived from an excise tax on diesel and is specifically dedicated to transit purposes and transit operations.

Included in the Agenda package is a copy of the LTF estimate provided by the Inyo County Auditor in February 2025. The estimate is based on a 10-year rolling average from FY14-15 through FY23-24, totaling \$1,029,149. The STA estimate was provided by the California State Controller's Office. The FY25-26 STA preliminary estimate is \$191,664. Also included are the required claim forms for claimants, as well as the STA Efficiency calculation worksheet, which is used to determine if any of the STA funds need to be restricted to capital expenditures per the Transportation Development Act guidelines.

Attachments:

Letter to ESTA notifying of the LTF and STA estimates
Claim forms
The FY25-25 Auditor's estimate of the LTF
SCO's preliminary estimate of the STA



INYO COUNTY LOCAL TRANSPORTATION COMMISSION

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INDEPENDENCE, CA 93526
PHONE: (760) 878-0201
FAX: (760) 878-2001



Michael Errante
Executive Director

February 19, 2025

Phil Moores
Executive Director
Eastern Sierra Transit Authority
P.O. Box 1357
Bishop, CA 93515

Phil,

This is the Auditor's estimate of Transportation Development Act (TDA) funds available in the upcoming Fiscal Year 2025-2026. Please use this letter to formulate your upcoming allocation request. The Auditor's estimate is based on the average amount of funds received FY 14-15 through FY 23-24. The table below summarizes the amount of Local Transportation Funds (LTF) received by the LTC and how those funds have been allocated Since 2009-10.

History

Fiscal Year	Over / Under	Amount Received from State	ESTA Operating Expense ⁱ	ESAAA Operating Expenses	Bicycle and Pedestrian	Admin. & Audits	Total Allocations
09-10	-65,502	\$745,137	\$718,567	\$40,532	\$16,328	\$35,212	\$810,639
10-11	+10,094	\$808,953	\$716,689	\$37,762	\$15,413	\$28,212	\$798,859
11-12	+76,257	\$832,507	\$677,803	\$35,674	\$14,561	\$28,212	\$756,250
12-13	+70,846	\$868,134	\$705,770	\$37,145	\$15,161	\$39,212	\$797,288
13-14	-85,170	\$763,558	\$753,660	\$39,666	\$16,190	\$39,212	\$848,728
14-15	-4,446	\$850,948	\$770,108	\$40,531	\$16,543	\$28,212	\$855,394
15-16	+60,722	\$881,963	\$720,622	\$37,927	\$15,480	\$47,212	\$821,241
16-17	-2,658	\$846,572	\$748,582	\$39,399	\$16,060	\$46,189	\$849,230
17-18	+103,290	\$943,519	\$743,855	\$39,150	\$15,979	\$41,245	\$840,229
18-19	+84,962	\$988,844	\$782,785	\$41,199	\$16,816	\$63,078	\$903,882
19-20	+111,738	\$958,545	\$746,836	\$39,307	\$16,043	\$44,621	\$846,807
20-21	+291,013	\$986,804	\$576,866	\$30,361	\$12,392	\$76,171	\$695,791
21-22	+444,452	\$1,314,191	\$760,447	\$0	\$15,519	\$93,773	\$869,739
21-22	30%	Reserve Dist.	\$336,327	\$0	\$6,864	\$38,132	\$381,323
22-23	+289,809	\$1,181,949	\$741,005	\$0	\$15,123	\$136,012	\$892,140
22-23	30%	Reserve Dist.	\$342,458	\$0	\$6,989	\$38,827	\$388,274
23-24	+265,139	\$1,447,088	\$822,689	\$0	\$16,790	\$100,829	\$940,308
24-25	Estimate	\$971,690	\$850,169	\$0	\$17,350	\$104,171	\$971,690
24-25	30%	Reserve Dist.	\$237,384	\$0	\$12,494	\$27,764	\$277,642
25-26	Estimate	\$1,029,149	\$852,248	\$0	\$44,855	\$132,046	\$1,029,149

Per the LTC Organization and Procedures Manual:

The ICLTC shall make allocations from the TDA Fund annually in accordance with the following priorities:

1. To the ICLTC, such sums as necessary to meet its expenses in the performance of the administrative duties (and audits) assigned under the Act.
2. Thereafter, up to five percent (5%) of the remaining available funds county-wide may be set aside to be allocated for pedestrian and bicycle facilities anywhere in the County.
3. Thereafter, up to five percent (5%) of the remaining funds may be set aside to be allocated under Article 4.5 of the Act for “community transit services, including such services for those, such as the disabled, who cannot use conventional transit services.” Claims may be filed under Article 4.5 of the Transportation Development Act.
4. Thereafter, to operators of public transportation systems, such monies as are approved by the ICLTC for claims presented pursuant to Article 4 Section 99260 of the P.U.C. Code: and to applicants contracting for public transportation services in accordance with Article 8 Section 99400(c).
5. Thereafter, to the County of Inyo and the City of Bishop such monies (up to and including the apportionment allowed based on the latest department of Finance figures) approved by the ICLTC for claims presented pursuant to Article 8, Section 99400(a) involving projects for local streets and roads including facilities provide for exclusive use by pedestrians and bicyclists.”

The total estimate for FY 25-26 is \$1,029,149 in TDA revenues. An estimated amount of remaining funds totaling \$852,248 is available to ESTA. To keep the allocation to ESTA consistent and assuming adequate funds are available in the TDA reserve balance, LTC staff chooses to distribute LTF funds evenly over the course of the year. The LTC allocates funds based on the priorities set forth in its Organization and Procedures Manual and the Transportation Development Act.

TDA Audit Requirement

Note that the annual fiscal and compliance audit of ESTA is required to be submitted to the State Controller’s Office and the LTC within 180 days of the end of the Fiscal Year. It is possible to extend the audit by 90 days.

Timeline - Please submit your TDA allocation request by May 15th, so that the TDA allocation can be considered at the June LTC meeting. Let me know if you have questions or concerns.

Attachments:

TDA Claim forms

FY25-26 STA Efficiency Calculation Worksheet.xls

FY25-26 LTF Auditor Estimate 10-Year average

FY25-26 STA & SGR estimates

LTF Allocations

[illegible]

APPENDIX B

Forms – Request for Allocation of Funds

Amended September 28, 2022

CLAIM FOR TDA FUNDS

TO: Inyo County Local Transportation Commission
Attention: Executive Director
PO Drawer Q
Independence, CA 93526

REQUEST FOR ALLOCATION OF TRANSPORTATION DEVELOPMENT ACT (TDA)
FUNDS FOR TRANSIT RELATED PURPOSES - FISCAL YEAR _____

1. THIS REQUEST IS FOR AN ALLOCATION OF:

\$ _____ LOCAL TRANSPORTATION FUNDS

\$ _____ STATE TRANSIT ASSISTANCE FUNDS

2. NAME OF CLAIMANT: _____

NAME AND TITLE OF
CONTACT PERSON: _____

ADDRESS: _____

3. THE ABOVE CLAIMANT DECLARES THE FOLLOWING:

- A. That we are eligible to receive TDA funds.
- B. That the proposed expenditures are in conformity with the latest Regional Transportation Plan adopted by the ICLTC and the rules and regulations as set forth in the latest update of the TDA.
- C. That we have (or will) submitted to a fiscal audit of any TDA funds received during the past fiscal year.
- D. That we are eligible to receive _____ % of the total Inyo County TDA allocation based on the current population split between the County and City of Bishop as estimated by the latest State Department of Finance figures.

E. That we received a satisfactory terminal inspection from the California Highway Patrol within the past 13 months, which evidences are compliance with Section 1808.1 of California Vehicle Code.

F. That these funds will be used for purposed as specified in Article _____, Section _____ of the TDA as follows:

4. THE AMOUNTS REQUESTED FOR THE UPCOMING FISCAL YEAR ARE:

	<u>LTF</u>	<u>STA</u>
1 ST Quarter	\$ _____	\$ _____
2 nd Quarter	\$ _____	\$ _____
3 rd Quarter	\$ _____	\$ _____
4 th Quarter	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____

Signed: _____

Title: _____

Date: _____

TO: Inyo County Local Transportation Commission
Attention: Executive Director
PO Drawer Q
Independence, Ca 93526

REQUEST FOR ALLOCATION OF TRANSPORTATION DEVELOPMENT ACT (TDA) FUNDS
FOR TRANSIT-RELATED PURPOSES FISCAL YEAR _____

1. THIS REQUEST IS FOR AN ALLOCATION OF: ☐ LOCAL TRANSPORTATION
FUNDS

☐ STATE TRANSIT
ASSISTANCE FUNDS

2. NAME OF TRANSIT SERVICE: _____

NAME OF CONTACT PERSON: _____

ADDRESS: _____

TELEPHONE #: _____

3. THE ABOVE CLAIMANT IS QUALIFIED TO RECEIVE FUNDS UNDER
ARTICLE _____, SECTION _____ OF THE TRANSPORTATION
DEVELOPMENT ACT.

HAS THE ABOVE CLAIMANT RECEIVED ANY TDA FUNDS DURING THE PAST
FISCAL YEAR? ☐ YES ☐ NO

**THE ABOVE CLAIMANT MADE A REASONABLE EFFORT TO IMPLEMENT
RECOMMENDATIONS MADE BY THE ICLTC. ☐ YES ☐ NO**

ICLTC Staff completed this box. Initials

ARE THE PROPOSED EXPENDITURES IN CONFORMITY WITH THE INYO COUNTY
REGIONAL TRANSPORTATION PLAN? ☐ YES ☐ NO

4. AMOUNT REQUESTED FOR THE UPCOMING FISCAL YEAR (OR YEARS):

DIRECT ALLOCATION: _____

RESERVE FUNDS: _____

OTHER: _____

5. THESE FUNDS WILL BE USED FOR PURPOSES AS SPECIFIED IN
ARTICLE _____, SECTION _____ AS FOLLOWS:

6. PROJECTED REVENUES AND EXPENDITURES:

	<u>REVENUES</u>		<u>EXPENDITURES</u>		
	FARES	OTHER (identify by source)	OPERATIONS	MAINTENANCE	CAPITAL
PRIOR FY	_____	_____	_____	_____	_____
PENDING FY	_____	_____	_____	_____	_____

7. EFFICIENCY STANDARDS REQUIRED UNDER SECTION 99314.6 (A) AND (B) OF THE PUBLIC UTILITIES CODE WERE VERIFIED PRIOR TO THE ALLOCATION OF STA FUNDS. USE SMALLEST PERCENTAGE OF EITHER (A) OR (B) STANDARDS IF FUNDS MUST BE RESTRICTED FOR CAPITAL PURPOSES. USE OPERATOR'S STA QUALIFYING CRITERIA WORKSHEET **
8. IF OPERATING BUDGET SHOWS AN INCREASE OVER PRECEDING YEAR, PLEASE IDENTIFY INCREASES: *
9. IF THERE IS A SUBSTANTIAL INCREASE OR DECREASE IN SCOPE OF OPERATION SINCE PRECEDING YEAR, PLEASE IDENTIFY; *
10. IF THERE IS A SUBSTANTIAL INCREASE OR DECREASE IN CAPITAL BUDGET PROVISIONS SINCE PRECEDING YEAR, PLEASE IDENTIFY: *
11. PLEASE DESCRIBE THE SERVICE YOU PROVIDE INCLUDING ROUTES, METHOD OF OPERATION, CUSTOMERS, NUMBER OF PATRONS SERVED ETC.: *
12. ATTACH A COPY OF PROPOSED BUDGET FOR PENDING FISCAL YEAR.
13. ATTACH COPIES OF ANY CONTRACTS UPON WHICH PROVISIONS OF YOUR SERVICE DEPENDS.
14. ADDITIONAL COMMENTS: *

* Attach additional sheets as necessary.

** ICLTC staff to provide "Operator's STA Qualifying Criteria Worksheet.xlsx" to operator annually as a part of the TDA allocation notification process.

Signed: _____

Title: _____

Date: _____

CLAIM FOR TDA FUNDS

Prior Performance Audit Worksheet

TO: Inyo County Local Transportation Commission
Attention: Executive Director
PO Drawer Q
Independence, CA 93526

REQUEST FOR ALLOCATION OF TRANSPORTATION DEVELOPMENT ACT (TDA)
FUNDS FOR TRANSIT RELATED PURPOSES - FISCAL YEAR _____

Note that this worksheet is only required to be completed by claimants for public transit services under Article 4 of the Public Utilities Code.

Each recommendation from the latest performance audit	Action(s) taken to date to address the recommendation	Conclusion

CLAIM FOR TDA FUNDS – ARTICLE 3 BICYCLE AND PEDESTRIAN FACILITIES

TO: Inyo County Local Transportation Commission
Attention: Executive Director
PO Drawer Q
Independence, CA 93526

I. General Information and Instructions

- A. **Eligible Claimants:** The County of Inyo and the incorporated City of Bishop.
- B. **Filing Deadline:** Article 3 claims must be filed on or before November 1. A claim will not be considered until all forms, documents and supporting information have been received at the offices of the Inyo County Local Transportation Commission.
- C. **Claim Guidelines:** Claims shall be filed in accordance with California Public Utilities Code Section 99234, associated California Department of Transportation administrative regulations and the Transportation Development Act.
- D. **Claim Format:** Claims shall be filed on the forms prescribed by the Inyo County Local Transportation Commission.
- E. **Funding Priorities:** First priority projects will by default be scored higher than second priority projects.

First Priority: Bicycle storage racks and lockers, maintenance of bicycle and/or pedestrian facilities, bicycle and pedestrian signage, bicycle and pedestrian maps, matching funds for eligible project components, and any type of bicycle or pedestrian facility project that can be demonstrated to not be eligible for other types of funding.

Second Priority: Other bicycle and transportation related projects eligible for funding under California Public Utilities Code Section 99234.

- F. **Scoring Criteria:** To rate the bicycle and pedestrian applications, the Inyo County Local Transportation Commission will use the above described priorities and the Regional Transportation Plan *Table 4.6 Non-Programmed Project Selection Criteria* (See <https://www.inyocounty.us/sites/default/files/2022-08/Final%20Inyo%202019%20RTPreduced.pdf>). If appropriate, include the Average Daily Traffic, information on the presence or severity of accidents, Pavement Condition Index rating, reason for the project (does it increase connectivity and if so, to what?), how the project fits with funding availability, relation to transit system, and whether the project involves other partners.
- G. **Claimant Requirements:** Claimants may pursue one hundred (100) percent of the available TDA Bicycle and Pedestrian Account funds (Contact LTC staff to find out the current fund amount). Projects, or project components, must be completed within three (3) years of funding allocation. If the project is not completed within three (3) year time period, the funding

allocation will lapse; and any funding disbursed for the project will be refunded to the Inyo County Local Transportation Commission and added to the unallocated funding pool. The funding will be reallocated in the next program funding cycle.

II. Claim Form

REQUEST FOR ALLOCATION OF TRANSPORTATION DEVELOPMENT ACT (TDA)
FUNDS UNDER ARTICLE 3 FOR BICYCLE AND PEDESTRIAN RELATED PURPOSES - FISCAL
YEAR _____

1. THIS REQUEST IS FOR AN ALLOCATION OF:

\$ _____ LOCAL TRANSPORTATION FUNDS

2. NAME OF CLAIMANT: _____

NAME AND TITLE OF
CONTACT PERSON: _____

ADDRESS: _____

3. PROJECT DESCRIPTION: _____

4. LOCATION: _____

5. When will the project be completed? _____

6. What agency is responsible for maintenance of this project? _____:

7. Budget:

Design and Engineering \$ _____

Construction \$ _____

Equipment and Installation \$ _____

Other (Specify) _____ \$ _____

8. THE ABOVE CLAIMANT DECLARES THE FOLLOWING

- A. All funds will be expended in compliance with the requirements of Public Utilities Code Section 99234, and applicable California administrative regulations.
- B. That the proposed expenditures are in conformity with the latest Regional Transportation Plan adopted by the ICLTC.

4. THE AMOUNTS REQUESTED FOR THE UPCOMING FISCAL YEAR ARE:

	<u>LTF</u>
1 ST Quarter	\$ _____
2 nd Quarter	\$ _____
3 rd Quarter	\$ _____
4 th Quarter	\$ _____
TOTAL	\$ _____

Signed: _____

Title: _____

Date: _____

CLAIM FOR TDA FUNDS STREETS AND ROADS

TO: Inyo County Local Transportation Commission
Attention: Executive Director
PO Drawer Q
Independence, CA 93526

REQUEST FOR ALLOCATION OF TRANSPORTATION DEVELOPMENT ACT (TDA)
FUNDS FOR STREETS AND ROADS RELATED PURPOSES - FISCAL YEAR _____

1. THIS REQUEST IS FOR AN ALLOCATION OF:

\$ _____ LOCAL TRANSPORTATION FUNDS

2. NAME OF CLAIMANT: _____

NAME AND TITLE OF
CONTACT PERSON: _____

ADDRESS: _____

3. THE ABOVE CLAIMANT DECLARES THE FOLLOWING:

- A. That we are eligible to receive TDA funds.
- B. That the proposed expenditures are in conformity with the latest Regional Transportation Plan adopted by the ICLTC and the rules and regulations as set forth in the latest update of the TDA.
- C. That we have (or will) submitted to a fiscal audit of any TDA funds received during the past fiscal year.
- D. That we are eligible to receive _____ % of the total Inyo County TDA allocation based on the current population split between the County and City of Bishop as estimated by the latest State Department of Finance figures.
- E. That these funds will be used for purposed as specified in Article _____, Section _____ of the TDA as follows:

4. THE AMOUNTS REQUESTED FOR THE UPCOMING FISCAL YEAR ARE:

LTF

1ST Quarter \$ _____

2nd Quarter \$ _____

3rd Quarter \$ _____

4th Quarter \$ _____

TOTAL \$ _____

Signed: _____

Title: _____

Date: _____

Operator's STA Qualifying Criteria (99314.6) - Worksheet

FY 2025/26

FISCAL YEAR (Audited Data)	FY 2020/21	FY 2021/22	FY 2023/24	FY 2024/25
A. Operating Cost	\$5,118,141	\$4,762,338	\$5,972,694	
B. Operating Cost Exclusions: (Depreciation already excluded)	\$472,053.00			
C. Adjusted Operating Cost (A-B)	\$4,646,088	\$4,762,338	\$5,972,694	\$0
D. Revenue Vehicle Hours (RVH)	49,069	52,095	50,284	
E. RVH Exclusions: (add sheets if required)				
F. Adjusted RHV (D-E)	49,069	52,095	50,284	-
G. Operating Cost per RVH (C/F)	\$94.68	\$91.42	\$118.78	#DIV/0!
I. Operating Cost per RVH	\$94.68	\$91.42	\$118.78	#DIV/0!
	W	X	Y	Z
H. % Change in CPI				3.45%
% Change in CPI 3 prior years (change in annual CPI between first year of first fiscal year and last year of last fiscal year)	5.55%			

Efficiency Standard 1:

Z must be less than or equal to (Y)*(CPI%) [CPI% = average percentage change in the CPI%]

Z =	#DIV/0!	Difference:	#DIV/0!	<= must be negative to qualify
Y =	\$118.78	Percentage:	#DIV/0!	<= must be negative to qualify
[Y + Y * (CPI)] =	\$122.88			

Efficiency Standard 2:

[(X + Y + Z) / 3] must be less than or equal to [(W + X + Y)/3] (3-year CPI%)

[(X + Y + Z) / 3] =	#DIV/0!	Difference:	#DIV/0!	<= must be negative to qualify
[(W + X + Y) / 3] =	\$101.63	Percentage:	#DIV/0!	<= must be negative to qualify
[(W + X + Y) / 3] + [(W + X + Y) / 3]*CPI =	\$107.27			

https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUUR0400SA0,CUUS0400SA0

Use average of half-year data for fiscal year

Enter CPI Data

FY 23-24	329.178
FY 22-23	318.197
Change	10.981
%	3.45%

21-22	299.252	20-21	279.412
22-23	318.197	21-22	299.252
23-24	329.178	22-23	318.197
Average	315.542	Average	298.953
Change	16.589		
%	5.55%		

For RTPA Use Only

Operator qualifies under:	Yes	No
Standard 1:		
Standard 2:		

STATE CONTROLLER'S OFFICE
2025-26 STATE TRANSIT ASSISTANCE ALLOCATION ESTIMATE SUMMARY
JANUARY 31, 2025

Regional Entity	PUC 99313		PUC 99314		Total Fiscal Year 2025-26 Estimate
	Funds from RTC Sections		Funds from RTC Sections		
	7102(a)(3), 6051.8(a), and 6201.8(a)		6051.8(b), and 6201.8(b)		
	Fiscal Year 2025-26 Estimate		Fiscal Year 2025-26 Estimate		
	A	B	C	D= (A+B+C)	
Metropolitan Transportation Commission	\$ 42,680,795	\$ 34,455,997	\$ 213,117,399	\$ 290,254,191	
Sacramento Area Council of Governments	11,160,854	9,010,103	6,892,789	27,063,746	
San Diego Association of Governments	5,352,593	4,321,123	2,369,109	12,042,825	
San Diego Metropolitan Transit System	13,157,208	10,621,750	9,754,069	33,533,027	
Tahoe Regional Planning Agency	608,859	491,529	62,847	1,163,235	
Alpine County Transportation Commission	6,631	5,353	897	12,881	
Amador County Transportation Commission	222,780	179,849	14,249	416,878	
Butte County Association of Governments	1,158,180	934,993	113,382	2,206,555	
Calaveras County Local Transportation Commission	252,200	203,600	5,545	461,345	
Colusa County Local Transportation Commission	122,287	98,722	9,836	230,845	
Del Norte County Local Transportation Commission	148,169	119,616	14,280	282,065	
El Dorado County Local Transportation Commission	980,939	791,907	120,814	1,893,660	
Fresno County Council of Governments	5,722,233	4,619,531	1,859,747	12,201,511	
Glenn County Local Transportation Commission	161,617	130,473	8,314	300,404	
Humboldt County Association of Governments	748,581	604,326	228,766	1,581,673	
Imperial County Transportation Commission	1,028,559	830,351	173,370	2,032,280	
Inyo County Local Transportation Commission	106,050	85,614	0	191,664	
Kern Council of Governments	5,119,707	4,133,114	565,107	9,817,928	
Kings County Association of Governments	858,404	692,986	61,820	1,613,210	
Lake County/City Council of Governments	376,827	304,210	34,830	715,867	
Lassen County Local Transportation Commission	158,585	128,025	13,047	299,657	
Los Angeles County Metropolitan Transportation Authority	55,252,625	44,605,175	131,744,476	231,602,276	
Madera County Local Transportation Commission	896,092	723,411	53,170	1,672,673	
Mariposa County Local Transportation Commission	95,420	77,032	5,097	177,549	
Mendocino Council of Governments	503,231	406,256	66,865	976,352	
Merced County Association of Governments	1,615,849	1,304,467	138,525	3,058,841	
Modoc County Local Transportation Commission	47,716	38,521	7,516	93,753	
Mono County Local Transportation Commission	72,333	58,394	197,185	327,912	
Transportation Agency for Monterey County	2,461,227	1,986,937	1,371,075	5,819,239	
Nevada County Local Transportation Commission	563,415	454,842	48,326	1,066,583	
Orange County Transportation Authority	17,720,917	14,306,009	11,505,718	43,532,644	
Placer County Transportation Planning Agency	1,792,747	1,447,276	461,351	3,701,374	
Plumas County Local Transportation Commission	105,965	85,545	29,815	221,325	
Riverside County Transportation Commission	13,736,416	11,089,341	4,048,630	28,874,387	
Council of San Benito County Governments	370,370	298,998	10,569	679,937	
San Bernardino County Transportation Authority	12,268,809	9,904,550	4,695,319	26,868,678	
San Joaquin Council of Governments	4,451,035	3,593,299	1,801,863	9,846,197	
San Luis Obispo Area Council of Governments	1,566,165	1,264,357	195,855	3,026,377	
Santa Barbara County Association of Governments (SBCAG)	2,495,023	2,014,220	1,139,848	5,649,091	
Santa Cruz County Transportation Commission	1,476,757	1,192,179	2,435,676	5,104,612	
Shasta Regional Transportation Agency	1,007,828	813,615	94,805	1,916,248	
Sierra County Local Transportation Commission	17,834	14,398	1,242	33,474	
Siskiyou County Local Transportation Commission	244,141	197,094	18,944	460,179	
Stanislaus Council of Governments	3,086,244	2,491,510	316,841	5,894,595	
Tehama County Transportation Commission	361,681	291,983	13,586	667,250	
Trinity County Transportation Commission	89,509	72,260	5,321	167,090	
Tulare County Association of Governments	2,693,529	2,174,473	510,272	5,378,274	
Tuolumne County Transportation Council	305,996	247,029	14,189	567,214	
Ventura County Transportation Commission	4,633,568	3,740,657	1,369,204	9,743,429	
Subtotals	\$ 220,064,500	\$ 177,657,000			
State Totals		\$ 397,721,500	\$ 397,721,500	\$ 795,443,000	

#4 Discussion Item

2025 SSTAC Meeting Notes



INYO COUNTY LOCAL TRANSPORTATION COMMISSION

P.O. DRAWER Q
INDEPENDENCE, CA 93526
PHONE: (760) 878-0201
FAX: (760) 878-2001



Michael Errante, Executive Director

TO: Inyo County Local Transportation Commission

FROM: Justine Kokx, Transportation Planner

DATE: March 19, 2025

SUBJECT: 2025 Social Services Transit Advisory Council Meeting and Public Hearing

STAFF RECOMMENDATION:

Staff recommends that your Commission 1) receive the annual Social Services Transit Advisory Council (SSTAC) meeting notes and 2) conduct a Public Hearing to gather input on unmet transit needs.

OVERVIEW:

As a guide for receiving comments, refer to the definition of an “unmet transit need” and “reasonable to meet” set forth in the LTC Organization and Procedures Manual:

Unmet Transit Need

An unmet transit need exists if an individual or individuals of any age or physical condition are unable to transport themselves from one location to another. Documentation regarding the unmet need and the person’s residential address must be provided in a letter addressed to the Executive Director of the ICLTC or by testimony at a public hearing held for the purpose of determining unmet transit needs. An unmet transit need is, at a minimum, those public transportation or specialized transportation services that are identified in the Regional Transportation Plan and that have not been implemented or funded.

Reasonable to Meet

A documented unmet transit need is reasonable to meet if: A service can be provided which meets a minimum farebox of 10% of operating costs; and,

- It is a transit service for essential intra-county purposes which are defined as medical or dental services, shopping, employment, personal business, or social service appointments; or*
- It is transit service for essential inter-county purposes which purposes are defined as medical or dental services or social service appointments not available in this county or the out-of-county destination is the closest location where the services are available to the origin of the trip; and the origin and/or destination of the trip are within two miles of the established area of operation or cohesive community.*

In addition to the above definitions, *it is reasonable for a person boarding a transit vehicle to expect that vehicle to travel the most direct route, practicable with normal operating procedures, to its destination.*

SUMMARY DISCUSSION:

2025 Social Services Transit Advisory Council Meeting & Public Hearing

The SSTAC's input shall be incorporated with and made an integral part of the ICLTC's annual "Unmet Transit Needs" hearing and findings process. The purpose of this hearing is to obtain citizen input regarding unmet transit needs and to receive a summary of the SSTAC meeting held on February 12, 2025.

We had a good turnout with 14 participants at this year's Social Services Transit Advisory Council meeting held on February 12th at 9:00 a.m. at the County building in Bishop and at Statham Hall in Lone Pine. LTC staff would like to thank everyone who attended the SSTAC meeting with groups from Bishop, Lone Pine and Darwin.

The topic of local Dial-a-ride service prevailed, specifically in the south county. This makes sense considering this year's strong participation by Darwin and Lone Pine residents. Dial-a-ride service between south county communities such as Darwin and Olancha to Lone Pine were enthusiastically supported. Diaz Lake was also discussed as a destination for Dial-a-ride; this service already exists; however, a new bus shelter will be installed there soon (April) courtesy of the Clean California grant. Dial-a-ride service to Keeler was also requested; this service also exists due to an unmet need request from 2021. The prior year's unmet needs list was also reviewed. Lastly, it was recommended that these meetings be held more frequently. The notes from this meeting are attached for your reference.

While the unmet transit needs hearing process is a requirement for allocating TDA funding, it is also used as an opportunity to focus on overall potential transit needs and the health of the transit system in the Eastern Sierra. ESTA has been successful in revising their services to serve transit needs identified in past year's hearings. Your Commission is recommended to open a public hearing to hear transit-related issues throughout our area.

Attachments below: SSTAC Meeting notes
2025 Draft Unmet Transit Needs List

Social Services Transit Advisory Council

MEETING NOTES

- **Inyo County Consolidated Office Building**
1360 N Main St, Bishop, CA 93514
Conference Room 101
- **Statham Hall**
138 N Jackson St
Lone Pine, CA 93545
- **Zoom**

February 12, 2025

09:00 a.m. - 10:00 a.m.

1. INTRODUCTIONS

Attendees Lone Pine:

Larry Kraus – Darwin resident
Will Wadelton – Inyo County Supervisor
Robert Strub – Lone Pine resident
Sabine Elia – Lone Pine resident
Roger Rasche – Lone Pine resident
J. Donnelly – Darwin resident
Burmah Reese – Darwin resident

Attendees Bishop:

Justine Kokx (ICLTC)
Rick Franz (Caltrans)
Dawn Vidal (ESTA)
Jarrett Chytka (ESTA)
Jenny Park (IMAH)
Anna Scott (Inyo Co. HHS)
Morningstar Willis-Waggoner (Inyo Co. HHS) **via Zoom**

2. REVIEW OF PURPOSE

From the ICLCT bylaws:

An Unmet transit need exists if an individual or individuals of any age or physical condition are unable to transport themselves from one location to another. An unmet transit need is, at a minimum, those public transportation or specialized transportation services that are identified in the [Regional Transportation Plan](#) that have not been implemented or funded.

Reasonable to meet:

a) It is a transit service for essential intra-county purposes, which are defined as medical or dental services, shopping, employment, personal business, or social service appointments, or

b) It is a transit service for essential inter-county purposes, which are defined as medical or dental services, or social services appointments not available in this county or the out-of-county destination is the closest location where the services are available.

Social Services Transportation Advisory Council Membership:

- >60 years transit users
- Disabled transit users
- Service provider for seniors (ESAAA)
- Service provider for the disabled (IMAH, IMACA, Kern Regional, NIH, SIH)
- Social service provider for persons of limited means (ESAAA)
- Transit Operator (ESTA)

3. SCHEDULE OF PUBLIC HEARINGS








1. March 19, 2025, 09:00 am Bishop City Hall & Zoom
2. April 16, 2025, 09:00 am Independence Board Chambers & Zoom

4. REVIEW SERVICES PROVIDED

List of Transit Providers listed on the ICLTC website:

<https://www.inyocounty.us/services/public-works/inyo-county-local-transportation-commission>

Public Transportation

- **Eastern Sierra Transit Authority**  - (800) 922-1930
- Bus & Shuttle Service
- **Eastern Sierra Area Agency on Aging**  (ESAAA) -
(760) 873-5240 - Senior Transit Services
- **Inyo-Mono Association for the Handicapped** 
(IMAH) - (760) 873-8668 - Transit Services for the
Handicapped
- **Enterprise Rent-A-Car**  - (760) 873-3704, (800)
325-8007 - Auto Rentals
- **Kern Regional Center**  - (760) 873-7411 - Serves
individuals with developmental disabilities.
- **Northern Inyo Hospital Foundation / CARE shuttle**
 - (760) 873-2055 - Non-emergency medical
transportation service for patients.
- **Bishop Airport**  - (760) 872-2971 - Commercial air
service

Prior Year List of Transit Needs

Inyo County LTC Unmet Transit Needs SSTAC Committee and Hearings

February, March and April 2024

Approved June 19, 2024

	TRANSIT REQUEST	Unmet Need	Reasonable to Meet	Comments
New unmet needs request	Lone Pine DAR on weekends	Yes	No	Maybe next year
New unmet needs request	Free Ride Day	No	No	Not an unmet need, but good idea
New unmet needs request	Overnight parking in Bishop	No	No	There is parking in the city, but not near the Vons stop
New unmet needs request	Easier payment system	No	No	this is high on the priority list
Prior year Unmet need request	Increase Frequency of Lone Pine / Bishop Connection	No	NA	the connection exists currently
Prior year Unmet need request	Fixed Route Service in Bishop	No	NA	service exists currently
Prior year Unmet need request	Better Technology / Phone System for Dial-A-Ride	No	NA	service exists currently
Prior year Unmet need request	On Demand scheduling software for dial a ride	No	NA	service exists currently with dispatchers
Prior year Unmet need request	Owens River / Poleta Rd. Service	Yes	No	service operationally difficult
Prior year Unmet need request	depart Bishop at 4PM instead of 2:30 on Benton Service 2 Days per Week	Yes	No	service operationally difficult
Prior year Unmet need request	Trailhead Service to Whitney, Horseshoe, Onion, Glacier, Buttermilk Rd Turnoff	Yes	No	insufficient funding
Prior year Unmet need request	Tecopa to Pahrump Service	Yes	No	no service provider in the area
Prior year Unmet need met	Weekend Mammoth Express Service	Yes	Yes	Approved by ESTA Board April 2023
Prior year Unmet need met	Weekend US395 Service	Yes	Yes	Approved by ESTA Board April 2023
Prior year Unmet need met	Extend Bishop Dial-A-Ride Hours	Yes	Yes	Need met in FY2021-2022
Prior year Unmet need met	White Mountain Research Center	Yes	Yes	Need met in FY2021-2022
Prior year Unmet need met	Dial-A-Ride Service to Keeler	Yes	Yes	Need Met in 2021

OPEN DISCUSSION OF UNMET TRANSPORTATION NEEDS FEBRUARY 12, 2025

Larry of Darwin CA kicked off the discussion. He is 90 years old and finds it difficult to drive. Darwin is about 100 miles round trip to Lone Pine. Darwin is a community of about 40 people, most of whom are seniors and low-income. Larry would love to see a transit route between Darwin and Lone Pine. Dawn Vidal of ESTA followed up with questions about what types of activities he typically does in Lone Pine, And for how long. She also asked which days would sense in a perfect world for a Lone Pine – Darwin route. Larry replied that a pick-up in Darwin around 9:00 a.m. and a departure from Lone Pine around 3:30 p.m. would be great. Doesn't want to be home after dark.

Burmah of Darwin echoed Larry's sentiments and shared that her neighbors would be interested in transit services to & from Lone Pine, and that a longer day would be fine. She shared that around 17 residents of Darwin are eligible for IMACA services. Burmah and the group provided a variety of destinations in Lone Pine that Darwin residents rely on including the Library, Senior Center, Thrift Store, and physical therapy. Every day of the week was mentioned as being helpful except for Sunday.

Bob Strub asked about transit service to Keeler. Dawn and Jarrett of ESTA replied that this service is now available via Dial-a-ride and was added after a request made during a prior year SSTAC meeting. 24 hours' notice is requested in advance for coordination with the driver. It's available Monday through Friday and the pick-up location is at the Lone Pine Senior Center.

Bob Strub asked about service to Diaz Lake. It's a great place to go for an hour or two, to walk around, it's flat and accessible to people using wheelchairs or walkers, and traffic speeds are low. Jarrett of ESTA replied that the service is available now using Lone Pine Dial-a-ride, and also that they have already purchased a bus shelter to be installed on the east side of the lake. If folks in Lone Pine want to go out to the lake, they can call the Dial-a-ride Monday through Friday up until 3 30, and we'll take them out there, and then they give us a call, and we'll come and get them. So, the bus stop is coming, there'll be a comfortable place to wait, and they can currently get out there. Bob asked if the shelter would be placed near a restroom. Justine replied that the County has plans to upgrade the east side restroom near the entrance to the park. The bus shelter will be installed nearby.

Burmah asked about Enterprise Rent-a-Car, which is shown on the ICLTC's list of transportation providers. She specifically wanted to know if the company offers discounted rentals to customers who are low income with a medical illness and who need to travel to healthcare. She is low income and frequently needs to travel to medical providers and would feel safer in a modern vehicle with safety/warning features. Roger mentioned that there is a medical transportation service that you can schedule ahead of time that will take you out of the community. Anna Scott, HHS Director, confirmed this, there is some medical transport available through the senior program, as well as through some insurance companies. So, depending on the insurance company, there are also some medical transport options.

Another participant asked if Dial-a-ride services go to Olancha. Jarrett responded that ESTA has a Lancaster route that begins in Mammoth. It goes through Lone Pine, and then it goes by Olancha. But now the drop off for Olancha is very difficult, because we're on the highway on the outskirts. If we need to go in, we will if somebody requests it, and we are able to pick up, but once again, that is a 24-hour notice that we need to have in order to do that. It heads back from

the Metrolink in Lancaster at 2:00 p.m. A pickup in Olancho would be around 10:20 a.m., and a drop-off would be around 4:30 p.m. ESTA may be adding Sunday service to Lancaster in July, so potentially 7-days per week.

Another question came up about the bus shelter in front of Statham Hall. When will it be replaced? Jarrett replied that the shelter has been ordered. It was later learned that the shelter will arrive in April, and installation will occur right away.

Morningstar Willis-Wagoner of Inyo County HHS added that she is glad the bench for Lone Pine Statham Hall is being addressed because although there are some cones there for safety, because it blends so well we've had some falls in that area. We were concerned about that bench. So, thank you for letting us know that it's been ordered.

Bob Strub asked if ESTA applies for grants through the state and federal governments. Dawn replied that ESTA applies for grants that are both operating grants and for assistance with purchasing new buses. As they're very expensive, we're always looking for grant opportunities. So, if anybody hears of anything, we love to get that information. ESTA is always looking for ways to get grants to help us with the community. Not only do we write our own grants and apply for our own grants. We work with other agencies that are trying to get things, and often that will include bus stops or assistance for transit. So, we were definitely open to writing more grants. And we're currently doing quite a few.

Before leaving, Burmah Reese shared her dream to reestablish the old railroad up the eastern Sierra from Pearsonville north to Bishop and then be able to catch a bus from Bishop to Mammoth. The train could be electric. Imagine traveling up and down the valley to explore all of the destinations.

Rick Franz of Caltrans suggested that perhaps these SSTAC meetings should occur more frequently due to the interest shown in transit. ICLTC and ESTA staff concurred that it would be a good idea, maybe every 6 months (?). More to come.

Justine of the ICLTC reminded everyone of the two upcoming public hearings for unmet transit needs, March 19th and April 16th at 9:00 a.m. during the regular LTC meetings (Bishop and Independence and via Zoom).

ADJOURNMENT

10:00 a.m.

Draft 2025 Unmet Transit Needs

	TRANSIT REQUEST	Unmet Need	Reasonable to Meet	Comments
2025 unmet needs request	Dial-a-Ride service between Lone Pine and Darwin			
2025 unmet needs request	Dial-a-Ride service between Lone Pine and Diaz Lake	No - Already met		
2025 unmet needs request	Dial-a-Ride service between Lone Pine and Olancha	No - Already met		
2025 unmet needs request	Medical transport for low-income residents	No - Already met		HHS
2025 unmet needs request	SSTAC meet more frequently, i.e., every 6 months			

Correspondence

**Letter from Olancho resident
regarding highway safety**

SUGGESTIONS FOR NEW FOUR LANE SAFETY MEASURES IN THE OLANCHA AREA

To Whom It May Concern:

—Warning signs for high profile vehicles about dangerous high winds on the new four lane section between Dunmovin Hill and Ash Creek along Highway 395 would be helpful. These signs, being placed just before vehicles enter the danger zone, could include a tabulation of the number of high profile vehicles that have blown over in past months.

-While the four lane construction project is in place, amend the contract to build safety zones for vehicles to get off the road and face into the wind. At the present time there are no such places available. The Olancha-Cartago Fire Department and the Lone Pine Ambulance has been dispatched many time concerning these “blow-over” incidents since the recent opening of the new four lane highway.

-Winds have been clocked at or about 130 mph coming out of the canyons on the East slope of the Sierra. The combination of the new four lane being constructed closer to the mountains and the constructed elevation of the highway itself has led to multiple accidents of high profile vehicles being blown over. This has led to one of our Fire Department trucks being damaged while attempting to aid in a previous “blow over” accident. A North bound semi truck and trailer was blown into our fire truck, rendering it a total loss. Fortunately our fire fighters, because of their situational awareness, were uninsured.

-Explore the methods that the Nevada DOT has deployed in Washoe Valley between Carson City and Reno on Highway 395. They have flashing lights and signs instructing high profile vehicles to exit the highway. This is mandatory and I believe there is a fine involved. This action would give Cal Trans, CHP and the Sheriff’s Department time to get a roads closure in place on this stretch of Highway.

-Another hazard that needs to be addressed is the lighting of exit and entry point on the new highway in the Olancha and Cartago area. The intersections are extremely difficult to see at night. Solar street lights at each of these intersections will increase safety for both the public and our Fire Department. I, myself have come close to driving into the median drainage ditch on the Crystal Geyser Road exit.

Thank you for considering these point I have brought up.

Sincerely,
Bob Olin
Olancha Resident.

Administrative

FY22-23 ICLTC Financial Statements



Michael Errante
Executive Director

INYO COUNTY LOCAL TRANSPORTATION COMMISSION

P.O. DRAWER Q
INDEPENDENCE, CA 93526
PHONE: (760) 878-0201
FAX: (760) 878-2001



STAFF REPORT

MEETING: March 19, 2025

PREPARED BY: Justine Kokx, Transportation Planner

SUBJECT: 2022-2023 Financial Audit of the Inyo County LTC

Recommended Action

No Action Needed. The Fiscal Audit is provided for the Commission's reference. This is a required annual audit and the LTC is complying with State audit requirements.

Summary

Included in the Agenda package is a copy of the Inyo County LTC audit for Fiscal Year 2022-2023. This provides a general overview of the LTC's finances. The audit summarizes how Local Transportation Funds, Rural Planning Assistance, and Planning Programming and Monitoring funds were received as revenues and how those funds were expended. The audit also details those funds that flow through the LTC such as transit grants and Transportation Development Act funds allocated for transit related purposes.

The audit report is required by State law. The LTC is in compliance with State statutes.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2023**

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
FINANCIAL STATEMENTS
JUNE 30, 2023**

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LOCAL TRANSPORTATION COMMISSION
FINANCIAL STATEMENTS
JUNE 30, 2023**

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Inyo County Local Transportation Commission
Independence, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the Planning Fund, and the aggregate remaining fund information of the Inyo County Local Transportation Commission (the Commission), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the Planning Fund, and the aggregate remaining fund information of the Commission, as of June 30, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying combining and individual fund financial statements and schedules (supplementary information) listed in the table of contents, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Price Pange & Company

Clovis, California
January 10, 2025

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**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

As management of the Commission, we offer readers of our financial statements this narrative overview and analysis of the financial activities for the year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets of the Commission exceeded its liabilities at the close of the year by \$972,751. Of this amount, \$964,550 may be used to meet the Commission's ongoing current obligations to citizens and creditors.
- As of the close of the current fiscal year, the Commission's governmental fund reported an ending fund balance of \$975,885, an increase of \$35,364 in comparison with the prior year.
- At the end of the current year, unrestricted net position for the planning fund was 964,550.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Commission is improving or deteriorating.

The *statement of activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Commission can be divided into two categories: governmental funds and fiduciary funds.

Governmental fund financial statements report essentially the same functions as those reported in the government-wide financial statements.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Government-Wide Financial Statements (Continued)

However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate the comparison between governmental funds and government-wide statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the Commission. Fiduciary funds are not reflected in the government-wide statements because the resources of those funds are not available indiscriminately to support the Commission's own programs. The Commission's fiduciary funds consist solely of private purpose trust funds, which are used to account for the Local Transportation Fund, the State Transit Assistance Fund, the TEA Exchange Program Fund, and other transit related funding.

The Commission adopts an annual appropriated budget for its planning fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with the budget.

The government-wide and fund financial statements can be found on pages 12-21 of this report.

The notes to the financial statements provide additional information that is essential to understand these financial statements. The notes to the financial statements can be found on pages 22-29 of this report.

Government-Wide Financial Analysis

The statement of net position and statement of activities report information about the Commission activities in a way that will reflect the changes from the prior year to the current year. These two statements report on the net position of the Commission and the changes in them. The Commission's net position—the difference between assets and liabilities—is one way to measure financial health or financial position. Over time, increases or decreases in the Commission's net position are an indicator of whether its financial health is improving or deteriorating. However, other nonfinancial factors such as changes in economic or changed governmental legislation should be considered.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

The following table summarizes the net position at June 30, 2023 and 2022:

	<u>2022</u>	<u>2023</u>	<u>Dollar Change</u>
ASSETS			
Current and other assets	\$ 1,048,547	\$ 1,006,411	\$ (42,136)
Long-term assets	<u>13,668</u>	<u>8,201</u>	<u>(5,467)</u>
Total assets	<u>1,062,215</u>	<u>1,014,612</u>	<u>(47,603)</u>
LIABILITIES			
Current and other liabilities	38,621	30,526	(8,095)
Long-term liabilities	<u>10,363</u>	<u>11,335</u>	<u>972</u>
Total liabilities	<u>48,984</u>	<u>41,861</u>	<u>(7,123)</u>
NET POSITION			
Net investment in capital assets	13,668	8,201	(5,467)
Unrestricted	<u>999,563</u>	<u>964,550</u>	<u>(35,013)</u>
Total net position	<u>\$ 1,013,231</u>	<u>\$ 972,751</u>	<u>\$ (40,480)</u>

The Commission's capital assets are disclosed in the notes to these financial statements. Unrestricted net position represents the remaining 99% of the total net position and may be used to meet the Commission's ongoing obligations to citizens and creditors.

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceed liabilities by \$972,751 at the close of the most recent fiscal year. The most significant portion of the Commission's assets is the \$897,491 of cash invested in the County's investment pool.

Governmental Activities

The Commission's net position decreased overall by \$40,480 during the 2023 fiscal year. This decrease is due to slightly lower expenditures incurred compared to the amount of operating grants received during the year.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

**Commission's Change in Net Position
Year Ended June 30, 2023 and 2022**

	<u>2022</u>	<u>2023</u>	<u>Dollar Change</u>
PROGRAM REVENUES			
Local transportation funds	\$ 73,694	\$ 105,434	\$ 31,740
Rural planning assistance	304,425	288,160	(16,265)
STIP planning (PPM)	559,398	157,000	(402,398)
GENERAL REVENUES			
Unrestricted investment earnings	<u>37,260</u>	<u>6,415</u>	<u>(30,845)</u>
Total revenues	<u>974,777</u>	<u>557,009</u>	<u>(417,768)</u>
EXPENSES			
Planning and administration	<u>585,188</u>	<u>597,489</u>	<u>12,301</u>
Total expenses	<u>585,188</u>	<u>597,489</u>	<u>12,301</u>
Change in net position	<u>\$ 389,589</u>	<u>\$ (40,480)</u>	<u>\$ (430,069)</u>

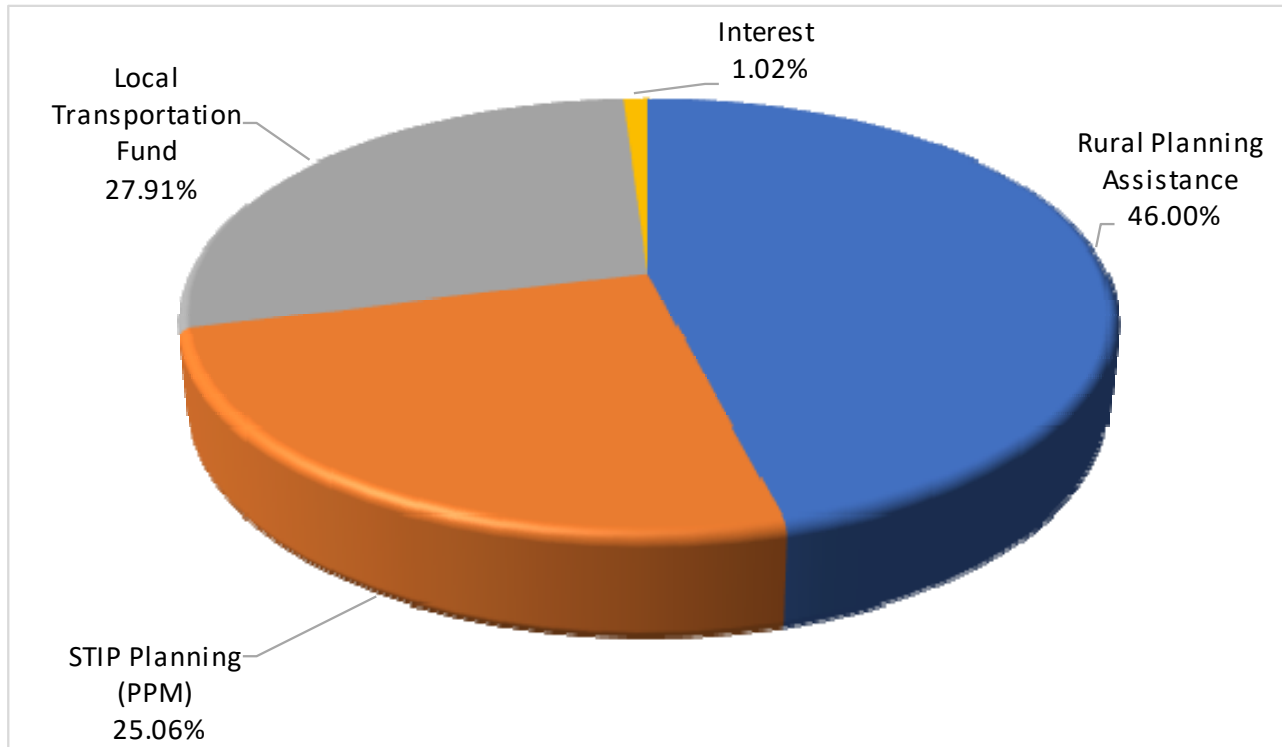
Financial Analysis of the Commission's Governmental Fund

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Fund: The focus of the Commission's governmental fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

For the year-ended June 30, 2023, the Commission reported an ending fund balance of \$975,885, an increase of \$35,364 from the prior year. Total revenues were \$626,414 and total expenditures were \$591,050. The chart below depicts revenues by source for all governmental funds.



Fund Budgetary Highlight

Total revenues for the planning fund were lower than budgeted by \$21,771 and total expenditures were under budget by \$59,179.

Capital Assets and Debt Administration

Capital Assets

The Commission's investment in capital assets for its governmental activities as of June 30, 2023, is \$8,201 which is comprised of a purchased vehicle in fiscal year 2020. There is no outstanding debt associated with its acquisition of capital assets.

More detailed information about the Commission's capital assets is presented in Note 2 of the notes to the financial statements.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

Capital Assets and Debt Administration (Continued)

Debt Administration

The Commission did not have any long-term obligations as of June 30, 2023 except for compensated absences. More detailed information about the Commission's long-term debt is presented in Note 3 of the notes to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Commission's finances for all those interested. Questions concerning, any of the information provided in this report or requests for additional financial information should be addressed to Inyo County Local Transportation Commission, P.O. Drawer Q, Independence, CA 93526 or Inyo County Auditor-Controller, P.O. Drawer R, Independence, CA 93526.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF NET POSITION
JUNE 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 897,492
Interest receivable	4,242
Due from other agencies: (STIP) Planning PPM	104,677
Capital assets, net of accumulated depreciation	<u>8,201</u>
 Total assets	 <u>1,014,612</u>
 LIABILITIES	
Accounts payable	25,945
Salaries payable	4,580
Long-term liabilities: Compensated absences, due in more than one year	<u>11,335</u>
 Total liabilities	 <u>41,861</u>
 NET POSITION	
Net investment in capital assets	8,201
Unrestricted	<u>964,550</u>
 Total net position	 <u><u>\$ 972,751</u></u>

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

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:					
Transportation planning	\$ 597,489	\$ -	\$ 550,594	\$ -	\$ (46,895)
Total governmental activities	<u>\$ 597,489</u>	<u>\$ -</u>	<u>\$ 550,594</u>	<u>\$ -</u>	<u>(46,895)</u>
General revenues:					
Unrestricted investment earnings					<u>6,415</u>
Total general revenues					<u>6,415</u>
Change in net position					(40,480)
Net position - beginning					<u>1,013,231</u>
Net position - ending					<u>\$ 972,751</u>

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

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FUND FINANCIAL STATEMENTS

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
BALANCE SHEET – GOVERNMENTAL FUND
JUNE 30, 2023**

	Planning Fund
ASSETS	
Cash and investments	\$ 897,492
Interest receivable	4,242
Due from other agencies: (STIP) Planning PPM	<u>104,677</u>
Total assets	<u>\$ 1,006,411</u>
LIABILITIES	
Accounts payable	\$ 25,945
Salaries payable	<u>4,580</u>
Total liabilities	<u>30,526</u>
FUND BALANCE	
Unassigned	<u>975,885</u>
Total fund balance	<u>975,885</u>
Total liabilities and fund balance	<u><u>\$ 1,006,411</u></u>

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

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Fund balances - total governmental funds:	\$ 975,885
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets of \$27,336, net of accumulated depreciation of \$19,135, used in governmental activities are not financial resources and, therefore, are not reported in the fund.	8,201
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Long-term liabilities applicable to the Commission's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:

Compensated absences	<u>(11,335)</u>
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Net position of governmental activities	<u><u>\$ 972,751</u></u>
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The notes to the basic financial statements are an integral part of this statement.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Planning Fund
REVENUES	
Local transportation funds	\$ 174,839
Rural planning assistance	288,160
STIP Planning (PPM)	157,000
Interest	<u>6,415</u>
Total revenues	<u>626,414</u>
EXPENDITURES	
Planning and administration	<u>591,050</u>
Total expenditures	<u>591,050</u>
Change in fund balance	35,364
Fund balance - beginning	<u>940,521</u>
Fund balance - ending	<u><u>\$ 975,885</u></u>

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

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Net change in fund balances - total governmental funds	\$ 35,364
Amounts reported for governmental activities in the statement of activities are different because:	
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	(69,405)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	(5,467)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in compensated absences	<u>(972)</u>
Change in net position of governmental activities	<u>\$ (40,480)</u>

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

INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2023

	Private Purpose Trust Funds
ASSETS	
Current assets:	
Cash and investments	\$ 955,588
Due from other governments	123,280
Interest receivable	<u>4,695</u>
 Total assets	 <u>1,083,562</u>
 LIABILITIES	
Total liabilities	 <u>-</u>
 NET POSITION	
Restricted for:	
Individuals and organizations	 <u>1,083,562</u>
 Total net position	 <u>\$ 1,083,562</u>

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

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Private Purpose Trust Funds
ADDITIONS	
Sales taxes	\$ 1,435,053
Other revenues	54,838
Interest income	<u>21,844</u>
Total additions	<u>1,511,735</u>
DEDUCTIONS	
Allocations:	
Planning and administration	51,806
Transit operations	1,228,608
Other agencies	<u>459,967</u>
Total deductions	<u>1,740,381</u>
Net increase (decrease) in fiduciary net position	(228,646)
Net position - beginning	<u>1,312,208</u>
Net position - ending	<u><u>\$ 1,083,562</u></u>

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

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Inyo County Local Transportation Commission are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Commission's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Reporting Entity

The Inyo County Local Transportation Commission (the Commission), the regional transportation planning agency for the County of Inyo, was created pursuant to Title 3 of Government Code Section 29535. The Commission is responsible for transportation planning activities as well as administration of the Local Transportation Fund and the State Transit Assistance Fund. It is comprised of three members appointed by the Bishop City Council and three members appointed by the Inyo County Board of Supervisors. The Commission does not exercise control over any other governmental agency of authority and no governmental agency exercises control over it. Criteria used in determining the reportable entity was based on control or dependence determined on the basis of budget adoption, funding and appointment of the respective governing board.

The Inyo County Local Transportation Commission receives monies from the state of California and allocates those monies for the planning, management, and operation of public transportation systems within the County of Inyo. The Commission also has the authority to allocate monies for other transportation-related activities including pedestrian and bicycle and street and road projects.

B. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of changes in net position report information on all of the governmental activities of the Commission. These statements distinguish between governmental and business-type activities of the Commission. Governmental activities, which are supported by taxes and intergovernmental revenues, are reported separately from business-type activities (formerly known as enterprise funds), which rely to an extent on charges and fees from the public for support. The Commission had no business-type activities to report for the year ended June 30, 2023.

The statement of activities demonstrates the degree to which the program expenses of a given governmental function are offset by program revenues. Program expenses include direct expenses which are clearly identifiable with a specific function and allocated indirect expenses. Program revenues include charges paid by recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items, which are properly not included among program revenues, are reported instead as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Commission's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Any remaining governmental funds are aggregated and reported as nonmajor funds.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

The Commission reports the following major governmental fund:

Planning Fund – The planning fund acts as the general fund for the Commission and all planning and administrative activities are accounted for in this fund.

The Commission did not have any non-major governmental funds for the year ended June 30, 2023.

The Commission reports the following fiduciary funds:

Private Purpose Trust Fund – used to account for the Local Transportation Funds, State Transit Assistance Funds, TEA Exchange Funds, Public Transportation Modernization, Improvement, and Service Enhancement Account Fund (PTMISEA), Transportation Security Grant Fund, LTF Bike & Pedestrian Fund, Low Carbon Transit Fund, and the SB1 State of Good Repair Fund held by the Commission in a trustee capacity.

C. Basis of Accounting

The government-wide and fiduciary 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 when a liability is incurred. Grants are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Commission utilizes a sixty-day availability period for revenue recognition for governmental fund revenues.

Those revenues susceptible to accrual are sales taxes, intergovernmental revenues (grants), and interest revenues. Non-exchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange include sales taxes, grants, entitlements and donations. On the modified accrual basis, revenues from sales taxes are recognized when the underlying transactions take place and the availability criteria have been met. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

A fund may report unearned or unavailable revenues on its balance sheet. Unavailable revenues arise when potential revenue does not meet the “measurable” and “available” criteria for recognition in the current period. Unearned revenues may arise when resources are received by the fund before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the fund has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash in County Treasury

Cash is held by the Inyo County Treasurer in an investment pool. The County maintains a cash and investment pool in order to facilitate the management of cash. Cash in excess of current requirements is invested in various interest-bearing securities. Information regarding categorization and fair value of investments can be found in the County's financial statements. The Treasurer's investments and policies are overseen by the Inyo County Treasury Oversight Committee.

Governmental Accounting Standards Board Statement No. 40 requires additional disclosures about a government's deposits and investments risks that include credit risk, custodial risk, concentration of risk and interest rate risk. The Commission did not have a deposit or investment policy that addresses specific types of risk.

Required risk disclosures for the Commission's investment in the Inyo County Investment Pool at June 30, 2023 were as follows:

Credit Risk	Not Rated
Custodial Risk	Not Applicable
Concentration of Credit Risk	Not Applicable
Interest Rate Risk	661 Days Average Maturity

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

E. Due from Other Agencies

Receivables consist of grants from other government agencies and sales tax revenues. Management believes its receivables to be fully collectible and accordingly no allowance for doubtful accounts is required.

F. Capital Assets

Capital assets, which include only equipment, are reported in the applicable governmental activities column in the government-wide financial statements. The assets are recorded at historical cost or estimated cost if historical cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation. The Commission defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Equipment and Furniture	5 years
Computer Software	3 years

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Insurance and Risk of Loss

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 participates in the County of Inyo's risk pool, which is governed by a joint powers' agreement. The County's risk pool has workers' compensation and liability insurance with a third-party insurer and is self-insured for property claims for the first \$100,000. The Commission has excess coverage for claims in excess of these amounts.

H. Compensated Absences

It is the Commission's policy to permit employees to accumulate a limited amount of earned but unused vacation and personal leave, which will be paid to employees upon separation from Commission service.

I. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from these estimates.

J. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

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

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. At June 30, 2023, the Commission did not have any restricted net position.

Unrestricted Net Position – This category represents net position of the Commission that does not meet the definition of the two preceding categories.

When both restricted and unrestricted net positions are available, unrestricted resources are used only after the restricted resources are depleted.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Fund Balances

In the fund financial statements, in accordance with GASB Statement No. 54, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the County is bound to honor constraints on how specific amounts can be spent.

Nonspendable fund balance – amounts that cannot be spent because they are either not spendable in form or legally or contractually required to remain intact.

Restricted fund balance – amounts with constraints placed on their use by those external to the Commission, including creditors, grantors, contributors, or laws and regulations of other governments. It also includes constraints imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – amounts that can only be used for specific purposes determined by formal action of the Commission's highest level of decision-making authority (the Commission's Board) and that remain binding unless removed in the same manner. 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.

Unassigned fund balance – the residual classification that includes amounts not contained in the other classifications.

The Commission's Board establishes, modifies or rescinds fund balance commitments by passage of a resolution. When restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, followed by unrestricted committed, assigned and unassigned resources as they are needed.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 2 – CAPITAL ASSETS

The following is a summary of capital assets for the year end June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated:				
Machinery and equipment	\$ 27,336	\$ -	\$ -	\$ 27,336
Total capital assets being depreciated	27,336	-	-	27,336
Less accumulated depreciation for:				
Machinery and equipment	(13,668)	(5,467)	-	(19,135)
Total accumulated depreciation	(13,668)	(5,467)	-	(19,135)
Total capital assets being depreciated, net	13,668	(5,467)	-	8,201
Total capital assets, net	<u>\$ 13,668</u>	<u>\$ (5,467)</u>	<u>\$ -</u>	<u>\$ 8,201</u>

Depreciation expense was charged to the Transportation Planning function for \$5,467.

NOTE 3 – LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions for the year end June 30, 2023:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023	Amount Due Within One Year
Governmental activities:					
Compensated absences	<u>\$ 10,363</u>	<u>\$ 12,534</u>	<u>\$ (11,562)</u>	<u>\$ 11,335</u>	<u>\$ 11,335</u>

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 4 – RELATED PARTY TRANSACTIONS

The County of Inyo personnel provide management, planning and administration services. The County also provides engineering and planning services. During the fiscal year ended June 30, 2023, the Commission had the following expenditures associated with the County of Inyo, a related party, for the following amounts:

Payroll costs	\$ 300,544
Copier charges	458
County cost plan	19,232
County counsel	151
IS charges	7,192
Insurance (worker's comp and liability)	6,709
Building and maintenance	541
Road	3,214
Public works services	<u>31,200</u>
 Total related party transactions	 \$ <u>369,241</u>

NOTE 5 – 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 Service 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.

During the fiscal year ended June 30, 2023, the commission did not receive any additional funding from the state's PTMISEA account. As of June 30, 2023, PTMISEA funds received and expended were verified in the course of our audit as follows:

Balance at beginning of fiscal year	\$ 96,740
Proceeds received:	
Interest received	4,374
Expended:	
Eastern Sierra Transit Authority	<u>(92,898)</u>
 Unexpended proceeds - June 30, 2023	 \$ <u>8,216</u>

Funds will be passed through to Eastern Sierra Transit Authority for capital projects identified by ESTA such as support vehicles as well as scheduling and dispatch software. 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.

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 6 – COMMITMENT

The Sustainable Transportation Planning Grant (STPG) for \$201,500 awarded to the Commission has certain commitments associated with it. The Commission will develop a plan to outline a path forward to install effective and equitable EV charging infrastructure throughout the County of Inyo, California (the County) and to electrify the county-owned vehicle fleet by gathering data, evaluating the physical and financial feasibility of expanding the charging network within the County, and conducting a site analysis for EV charging locations. There will be an emphasis on County-operated properties. The plan will also provide a high-level analysis of hydrogen fueling feasibility in the County.

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REQUIRED SUPPLEMENTARY INFORMATION

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
BUDGETARY COMPARISON SCHEDULE – PLANNING FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Allocations from LTF	\$ 136,012	\$ 136,012	\$ 174,839	\$ 38,827
Rural planning assistance	230,000	230,000	288,160	58,160
STIP planning (PPM)	280,873	280,873	157,000	(123,873)
Interest	<u>1,300</u>	<u>1,300</u>	<u>6,415</u>	<u>5,115</u>
Total revenues	<u>648,185</u>	<u>648,185</u>	<u>626,414</u>	<u>(21,771)</u>
EXPENDITURES				
Planning and administration	<u>641,364</u>	<u>650,229</u>	<u>591,050</u>	<u>59,179</u>
Total expenditures	<u>641,364</u>	<u>650,229</u>	<u>591,050</u>	<u>59,179</u>
Change in fund balance	<u>\$ 6,821</u>	<u>\$ (2,044)</u>	35,364	<u>\$ 37,408</u>
Fund balance - beginning			<u>940,521</u>	
Fund balance - ending			<u>\$ 975,885</u>	

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

NOTE 1 – BUDGETARY ACCOUNTING

The Commission annually adopts a budget through the preparation of an overall work program. This work program describes the projects, or work elements, that are to be funded, and the type of funds that will pay for the expenditures, such as Rural Planning Assistance, Local Transportation, or State Transportation Improvement Program (STIP). The work program, in draft form, is prepared by Commission staff, submitted and approved by the Commission, and submitted to the State of California, Department of Transportation (CALTRANS) before June 30. CALTRANS, as the grantor of Rural Planning Assistance and uses STIP funds, approves the work program, which then becomes the budget for the operating fund of the Commission.

Additional sources and uses of revenue not included in the Commission's overall work program are incorporated to compute the Commission's budget that reflects all anticipated activities for the year.

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Budget amendments are made periodically to reflect unanticipated changes in revenues and expenditures. Appropriations lapse at fiscal year-end, except for items already encumbered.

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SUPPLEMENTARY INFORMATION

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2023
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022)**

	Local Transportation Fund	State Transit Assistance	TEA Exchange Fund	PTMISEA Fund	Transport Security Grant
ASSETS					
Cash and investments	\$ 640,592	\$ 86,222	\$ 18,361	\$ 8,215	\$ 1
Due from other governments	123,280	-	-	-	-
Interest receivable	<u>3,158</u>	<u>556</u>	<u>84</u>	<u>1</u>	<u>-</u>
Total assets	<u>767,030</u>	<u>86,777</u>	<u>18,445</u>	<u>8,216</u>	<u>1</u>
LIABILITIES					
Accounts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals and organizations	<u>767,030</u>	<u>86,777</u>	<u>18,445</u>	<u>8,216</u>	<u>1</u>
Total net position	<u>\$ 767,030</u>	<u>\$ 86,777</u>	<u>\$ 18,445</u>	<u>\$ 8,216</u>	<u>\$ 1</u>

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
JUNE 30, 2023
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022)
(Continued)**

	LTF Bike & Pedestrian	Low Carbon Transit	SB1 State of Good Repairs	Totals	
				2023	2022
ASSETS					
Cash and investments	\$ 190,181	\$ 139	\$ 11,877	\$ 955,588	\$ 1,189,335
Due from other governments	-	-	-	123,280	170,318
Interest receivable	856	1	38	4,695	139
Total assets	191,037	139	11,915	1,083,562	1,359,792
LIABILITIES					
Accounts payable	-	-	-	-	47,584
Total liabilities	-	-	-	-	47,584
NET POSITION					
Restricted for:					
Individuals and organizations	191,037	139	11,915	1,083,562	1,312,208
Total net position	<u>\$ 191,037</u>	<u>\$ 139</u>	<u>\$ 11,915</u>	<u>\$ 1,083,562</u>	<u>\$ 1,312,208</u>

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022)**

	Local Transportation Fund	State Transit Assistance	TEA Exchange Funds	PTMISEA Fund	Transport Security Grant
ADDITIONS					
Sales taxes	\$ 1,181,949	\$ 201,784	\$ -	\$ -	\$ -
Other agencies	54,838	-	-	-	-
Interest income	8,454	7,838	172	4,374	-
Total additions	1,245,241	209,622	172	4,374	-
DEDUCTIONS					
Allocations:					
Planning and administration	51,806	-	-	-	-
Transit operations	1,228,608	-	-	-	-
Other agencies	-	334,559	-	92,897	-
Total deductions	1,280,414	334,559	-	92,897	-
Net increase (decrease) in fiduciary net position	(35,173)	(124,936)	172	(88,523)	-
Net position - beginning	802,203	211,714	18,273	96,740	1
Net position - ending	\$ 767,030	\$ 86,777	\$ 18,445	\$ 8,216	\$ 1

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2022)
(Continued)**

	LTF Bike & Pedestrian	Low Carbon Transit	SB1 State of Good Repairs	Totals	
				2023	2022
ADDITIONS					
Sales taxes	\$ 22,112	\$ -	\$ 29,207	\$ 1,435,053	\$ 1,535,950
Other revenue	-	-	-	54,838	-
Interest income	751	2	254	21,844	52,448
Total additions	22,863	2	29,461	1,511,735	1,588,398
DEDUCTIONS					
Allocations:					
Planning and administration	-	-	-	51,806	(131,905)
Transit operations	-	-	-	1,228,608	1,624,392
Other agencies	-	-	32,511	459,967	-
Total deductions	-	-	32,511	1,740,381	1,492,487
Net increase (decrease) in fiduciary net position	22,863	2	(3,050)	(228,646)	95,911
Net position - beginning	168,174	137	14,966	1,312,208	1,216,297
Net position - ending	\$ 191,037	\$ 139	\$ 11,915	\$ 1,083,562	\$ 1,312,208

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL BY FUNDING SOURCE – PLANNING FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	Actual				
	Final	Federal and	Local		Variance with
	Budget	State Funds	Transportation	Total	Final Budget
			Funds		
REVENUES					
Allocations from LTF	\$ 136,012	\$ -	\$ 174,839	\$ 174,839	\$ 38,827
State and federal grants:					
STBG-RSTP Exchange	123,873	-	-	-	(123,873)
Rural Planning Assistance	230,000	285,635	-	285,635	55,635
STIP planning (PPM)	157,000	157,000	-	157,000	-
Interest income	1,300	8,940	-	8,940	7,640
Total revenues	648,185	451,575	174,839	626,414	(21,771)
EXPENDITURES					
100.1 Compliance and Oversight	97,000	97,000	-	97,000	-
110.1 Overall Work Program	15,000	15,000	-	15,000	-
200.1 Regional Transportation Improvement	10,000	-	-	-	10,000
300.1 Administer Transit	79,214	-	41,806	41,806	37,408
310.1 Coordinate Transit Services	10,000	-	10,000	10,000	-
400.1 Local Project Development and Monitoring	57,000	57,000	-	57,000	-
500.1 Coordination and Regional Planning	25,000	25,000	-	25,000	-
510.1 Regional Transportation Plan	48,000	47,957	-	47,957	43
600.1 PMS/GIS	35,500	20,034	-	20,034	15,466
700.1 Planning, Programming and Monitoring	156,000	191,429	-	191,429	(35,429)
Unassigned Expenditures	117,515	85,824	-	85,824	31,691
Total expenditures	650,229	539,244	51,806	591,050	59,179
Change in fund balance	\$ (2,044)	\$ (87,669)	\$ 123,033	35,364	\$ 37,408
Fund balance - beginning				940,521	
Fund balance - ending				\$ 975,885	

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
SCHEDULE OF ALLOCATIONS AND EXPENDITURES
LOCAL TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2023**

	PUC	Allocations Outstanding June 30, 2022	Allocated	Expended	Allocations Outstanding June 30, 2023
ALLOCATIONS					
Inyo County Local Transportation Commission	99233.1	\$ 19,081	\$ 174,839	\$ 51,806	\$ 142,114
Inyo County / City of Bishop - Bike & Pedestrian	99233.3	83,094	22,112	-	105,206
Eastern Sierra Transit Authority	99260(a)	-	1,083,463	1,228,608	(145,145)
City of Bishop	99400(c)	1,599	-	-	1,599
Eastern Sierra Area Agency on Aging	99400(c)	30,361	-	-	30,361
Total allocations		<u>\$ 134,135</u>	<u>\$ 1,280,414</u>	1,280,414	<u>\$ 134,135</u>
Transfer to LTF Bike & Pedestrian Fund				-	
Total LTF deductions				<u>\$ 1,280,414</u>	

**INYO COUNTY
LOCAL TRANSPORTATION COMMISSION
SCHEDULE OF ALLOCATIONS AND EXPENDITURES
STATE TRANSIT ASSISTANCE FUND
YEAR ENDED JUNE 30, 2023**

	<u>PUC</u>	<u>Allocations Outstanding June 30, 2022</u>	<u>Allocated</u>	<u>Expended</u>	<u>Allocations Outstanding June 30, 2023</u>
ALLOCATIONS					
Eastern Sierra Transit Authority	6731 (b)	\$ 102,995	\$ 201,784	\$ (334,559)	\$ (29,780)
Total allocations		<u>\$ 102,995</u>	<u>\$ 201,784</u>	<u>\$ (334,559)</u>	<u>\$ (29,780)</u>

OTHER AUDITOR'S REPORT

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

Board of Commissioners
Inyo County Local Transportation Commission
Independence, 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, the Planning Fund, and the aggregate remaining fund information of Inyo County Local Transportation Commission (the Commission), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated January 10, 2025.

Report on Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 or significant deficiencies may exist that were not identified.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. Our audit was further made to determine that Transportation Development Act Funds allocated to and received by the Commission were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Commission as required by sections 6666 and 6667 of Title 21 of the California Code of Regulations. 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* or the Rules and Regulations of the Transportation Development Act.

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.

Price Pange & Company

Clovis, California
January 10, 2025



January 10, 2025

Board of Commissioners
Inyo County Local Transportation Commission
Independence, California

We have audited the financial statements of the governmental activities, the Planning Fund, and the aggregate remaining fund information of the Inyo County Local Transportation Commission (the Commission), for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 8, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We are not aware of any significant estimates for the fiscal year ended June 30, 2023.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of audit procedures were corrected by management.

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

In our audit engagement letter previously provided to you, we communicated the following significant risks of material misstatement (significant risks) as part of our audit planning:

- Management override of controls
- Improper revenue recognition due to fraud

These risks were addressed within our audit procedures and we have no findings to report related to these risks.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Statements of the Private Purpose Trust Funds, the Budget and Actual by Funding Source – Planning Fund Statement, the Schedule of Allocations and Expenditures – Local Transportation Fund, and the Schedule of Allocations and Expenditures – State Transit Assistance Fund (the supplementary information), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Price Pange & Company

Client: INYO, COUNTY OF - LOCAL TRANSPORTATION COMMISSION
Engagement: 6-30-2023 LTC Audit
Current Period: 06/30/2023
Workpaper: Attachment: Corrected Material Audit Adjustments

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect	Workpap er ID
AJE03						
To correct an incorrect transaction coded to fund balance.						
5432-03-504604-3000	FUND BAL AVAIL		0.00	149,936.56		
5432-03-504604-5539	OTHER AGENCIES		149,936.56	0.00		
Total			149,936.56	149,936.56	0.00	
AJE04						
To post prior JE client did not post.						
5432-03-504604-4061	LOCAL TRANS TAX		47,584.00	0.00		
5432-03-504604-3000	FUND BAL AVAIL		0.00	47,584.00		
Total			47,584.00	47,584.00	0.00	
GRAND TOTAL			219,677.56	219,677.56	0.00	