



MCTC Board Meeting of the
Madera County Transportation Commission
Policy Board Meeting

LOCATION

Madera County Transportation Commission
Board Room
2001 Howard Road, Suite 201
Madera, California 93637

SPECIAL NOTICE: Precautions to address COVID-19 (a.k.a. the “Coronavirus”) will apply to this meeting. See below Special Notice for additional details.

DATE

May 20, 2020

TIME

3:00 PM

Policy Board Members

Commissioner Max Rodriguez, Chair
Commissioner Jose Rodriguez, Vice Chair
Commissioner Waseem Ahmed
Commissioner Brett Frazier
Commissioner Andy Medellin
Commissioner Tom Wheeler

Madera County Supervisor
Council Member, City of Madera
Council Member, City of Chowchilla
Madera County Supervisor
Mayor, City of Madera
Madera County Supervisor

Representatives or individuals with disabilities should contact MCTC at (559) 675-0721 at least three (3) business days in advance of the meeting to request auxiliary aids or other accommodations necessary to participate in the public meeting.



In compliance with Government Code §54952.3, compensation for legislative body members attending the following simultaneous meeting is \$100. Compensation rate is set pursuant to the rules of the Madera County Transportation Commission.

SPECIAL NOTICE

Important Notice Regarding COVID 19

In accordance with Governor Newsom’s Executive Order N-29-20, the Madera County Transportation Commission (MCTC) Board Room will be closed, and the Policy Board Members and staff will be participating in this meeting via GoToWebinar. In the interest of maintaining appropriate social distancing measures, members of the public may participate in the meeting electronically and shall have the right to observe and offer public comment during the meeting.

The following options are available to members of the public to listen to this meeting and provide comments to the Policy Board members during the meeting:

You are strongly encouraged to listen to the Policy Board meeting by joining the meeting from your computer or tablet. Please register for the MCTC May Policy Board Meeting on May 20, 2020 at:

May 20, 2020 – 3:00 PM

Call-In Information: 1 (213) 929-4221 or 1 (877) 309-2074 (Toll Free)

Conference Access Code: 597-237-197

GoToWebinar Registration Link:

<https://attendee.gotowebinar.com/register/6341727289049792267>

After registering you will receive a confirmation email containing information about joining the webinar. Participants may need to use their telephone for audio.

Dial in using your telephone:

1 (213) 929-4221

1 (877) 309-2074 (Toll Free)

Access Code: 597-237-197

For participation by teleconference only, please use the above phone number and access code. If you participate by teleconference only, you will be in listen-only mode.

If you wish to make a comment on a specific agenda item, please use the “Raise Hand” feature in GoToWebinar and you will be called on by the chair during the meeting. If you are participating via telephone only, you can submit your comments via email to publiccomment@maderactc.org or by calling 559-675-0721 by 10:00 am on May 20. Comments will be shared with the Policy Board and placed into the record at the meeting. Every effort will be made to read comments received during the meeting into the record, but some comments may not be read due to time limitations. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

AGENDA

At least 72 hours prior to each regular MCTC Board meeting, a complete agenda packet is available for review on the [MCTC website](#) or at the MCTC office, 2001 Howard Road, Suite 201, Madera, California 93637. All public records relating to an open session item and copies of staff reports or other written documentation relating to items of business referred to on the agenda are on file at MCTC. Persons with questions concerning agenda items may call MCTC at (559) 675-0721 to make an inquiry regarding the nature of items described in the agenda.

INTERPRETING SERVICES

Interpreting services are not provided at MCTC’s public meeting unless requested at least three (3) business days in advance. Please contact MCTC at (559) 675-0721 during regular business hours to request interpreting services.

Servicios de interprete no son ofrecidos en las juntas públicas de MCTC al menos de que se soliciten con tres (3) días de anticipación. Para solicitar estos servicios por favor contacte a Evelyn Espinosa at (559) 675-0721 x 15 durante horas de oficina.

MEETING CONDUCT

If this meeting is willfully interrupted or disrupted by one or more persons rendering orderly conduct of the meeting unfeasible, the Chair may order the removal of individuals who are willfully disrupting the meeting. Such individuals may be arrested. If order cannot be restored by such removal, the members of the Board may direct that the meeting room be cleared (except for representatives of the press or other news media not participating in the disturbance), and the session may continue.

RECORD OF THE MEETING

Board meetings are recorded. Copies of recordings are available upon request, or recordings may be listened to at the MCTC offices by appointment.

Agenda

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **PUBLIC COMMENT**

This time is made available for comments from the public on matters within the Board's jurisdiction that are not on the agenda. Each speaker will be limited to three (3) minutes. Attention is called to the fact that the Board is prohibited by law from taking any substantive action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Board does not respond to the public comment at this time. It is requested that no comments be made during this period on items that are on today's agenda. Members of the public may comment on any item that is on today's agenda when the item is called and should notify the Chairman of their desire to address the Board when that agenda item is called.

MCTC SITTING AS THE TRANSPORTATION POLICY COMMITTEE

4. **TRANSPORTATION CONSENT ITEMS**

All items on the consent agenda are considered routine and non-controversial by MCTC staff and will be approved by one motion if no member of the Committee or public wishes to comment or ask questions. If comment or discussion is desired by anyone, the item will be removed from the consent agenda and will be considered in the listed sequence with an opportunity for any member of the public to address the Committee concerning the item before action is taken.

- A. Annual DBE Submittal Fiscal Year 2020-21
Enclosure: No
Action: Information and discussion
- B. Highway Safety Improvement Program (HSIP) Cycle 10 Call for Projects
Enclosure: No
Action: Information and discussion
- C. Letter of Support for SB 1291 (Beall) Federal Statewide Transportation Improvement Program: submissions
Enclosure: Yes
Action: Approve and authorize Chair to sign letter of support
- D. SB1 Sustainable Communities Grant SR 233/Robertson Blvd Multimodal Corridor Study, Phase I Outreach Summary Report
Enclosure: No

Action: Information and discussion

E. Sustainable Transportation Equity Project (STEP) Pilot

Enclosure: No

Action: Information and discussion

5. TRANSPORTATION ACTION/DISCUSSION ITEMS

A. PUBLIC HEARING: FY 2020-21 Unmet Transit Needs

Enclosure: No

Action: Receive public testimony, direction may be provided

B. PUBLIC HEARING: 2019 Federal Transportation Improvement Program Amendment No. 14 - Resolution 18-08

Enclosure: Yes

Action: Conduct public hearing, receive testimony, can consider approval of the 2019 Federal Transportation Improvement Program Amendment No. 14 - Resolution 18-08

C. COVID-19 Impacts Update

Enclosure: No

Action: Information and discussion

D. California Transportation Commission Informational Update

Enclosure: No

Action: Information and discussion

MCTC SITTING AS THE MADERA COUNTY TRANSPORTATION COMMISSION

6. REAFFIRM ALL ACTIONS TAKEN WHILE SITTING AS THE TRANSPORTATION POLICY COMMITTEE

7. ADMINISTRATIVE CONSENT ITEMS

A. Transportation Development Act (TDA) Fund Compliance Audit Reports for Fiscal Year ended June 30, 2019: County of Madera, City of Chowchilla

Enclosure: Yes

Action: Accept TDA Compliance Audit Reports

B. Transportation Development Act (TDA) – Fund Estimates and Apportionment, LTF Resolution 20-04 and STA Resolution 20-05, and State of Good Repair (SGR).

Enclosure: Yes

Action: Approve TDA Fund Estimates and Apportionment, Resolutions 20-04 and 20-05, and State of Good Repair

8. ADMINISTRATIVE ACTION/DISCUSSION ITEMS

None

MCTC SITTING AS THE MADERA COUNTY 2006 TRANSPORTATION AUTHORITY

9. AUTHORITY – ADMINISTRATIVE CONSENT ITEMS

- A. Measure “T” Fund Compliance Audit Reports for Fiscal Year ended June 30, 2019:
County of Madera, City of Chowchilla

Enclosure: Yes

Action: Accept Measure T Compliance Audit Reports

- B. Measure “T” FY 2020-21 Allocation

Enclosure: Yes

Action: Approve Measure “T” FY 2020-21 Allocation

10. AUTHORITY – ACTION/DISCUSSION ITEMS

None

OTHER ITEMS

11. MISCELLANEOUS

- A. Items from Caltrans
- B. Items from Staff
- C. Items from Commissioners

12. CLOSED SESSION

- A. Public Employee Performance Evaluation (Pursuant to Government Code Section 54957(b)(1))

Position: Executive Director

- B. Conference with Labor Negotiators (Pursuant to Government Code Section 54957.6)

Commission Negotiators: Supervisor Frazier and Council Member Rodriguez

Employee: Executive Director

13. ADJOURNMENT

***Items listed above as information still leave the option for guidance/direction actions by the Board.**



STAFF REPORT
Board Meeting of May 20, 2020

A.

AGENDA ITEM: 4-A

PREPARED BY: Sandy Ebersole, Administrative Assistant

SUBJECT:

Annual DBE Submittal Fiscal Year 2020-21

Enclosure: No

Action: Information and discussion

SUMMARY:

MCTC is required to establish a Disadvantaged Business Enterprise (DBE) Program in accordance with regulations of the U.S. Department of Transportation (DOT), 49 CFR Part 26. MCTC is eligible to receive federal financial assistance from the DOT and as a condition of receiving this assistance, MCTC is required to sign an assurance that it will comply with 49 CFR Part 26.

The proposed policy of MCTC to ensure that DBEs, as defined in part 26, have an equal opportunity to receive and participate in DOT-assisted contracts is as follows:

- To ensure nondiscrimination in the award and administration of DOT-assisted contracts;
- To create a level playing field on which DBEs can compete fairly for DOT-assisted contracts;
- To ensure that the DBE Program is narrowly tailored in accordance with applicable law;
- To ensure that only firms that fully meet 49 CFR Part 26 eligibility standards are permitted to participate as DBEs;
- To help remove barriers to the participation of DBEs in DOT-assisted contracts; and
- To assist the development of firms that can compete successfully in the marketplace outside the DBE Program.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

AGENDA ITEM: 4-B

PREPARED BY: Sandy Ebersole, Administrative Analyst

SUBJECT:

Highway Safety Improvement Program (HSIP) Cycle 10 Call for Projects

Enclosure: No

Action: Information and discussion

SUMMARY:

Caltrans Division of Local Assistance (DLA) announced Cycle 10 Call for Projects for the Highway Safety Improvement Program (HSIP). The total funds available for HSIP Cycle 10 is estimated at approximately \$220 million. The application submittal deadline is Friday, September 4, 2020 (midnight).

All applications will be submitted electronically with no hard copies. Applicants must submit the applications before the deadline. Any submittal after midnight of 9/4/2020 will not be accepted. It is highly recommended that you submit your applications as early as possible after completion.

For program guidelines, application form and other useful documents, please visit the [Caltrans HSIP webpage](#)

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

C.

AGENDA ITEM: 4-C
PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

Letter of Support for SB 1291 (Beall) Federal Statewide Transportation Improvement Program: submissions

Enclosure: Yes

Action: Approve and authorize Chair to sign letter of support

SUMMARY:

SB 1291 (Beall) Federal Statewide Transportation Improvement Program: submissions, would provide much needed flexibility to regional agencies that otherwise face developing the Federal Statewide Transportation Improvement Program (FSTIP) in the face of uncertainties related to federal changes under the SAFE Vehicles Rule (Part 2).

The bill temporarily suspends a more stringent state requirement during a period of great uncertainty. The underlying federal requirement remains in place, which is a new FSTIP every 4 years. California law requires a new FSTIP every two years.

There are two factors that are driving this need. First, there is a significant amount of uncertainty related to the implementation of the SAFE Vehicles Rule. Part 2 of the rule was unveiled in March and will likely be effective sometime in June. The changes in fuel efficiencies create uncertainties related to modeling factors needed to make air conformity determinations. If conformity cannot be determined, billions in transportation projects—including rail and transit projects—will be at risk as soon as October of this year.

Second, the FSTIP process requires a tremendous amount of work and coordination with local jurisdictions to complete. To get the needed approvals by September, much of the advance work needs to be done in May, June, and July. This year, those timelines are particularly difficult. Like most agencies, we are having a difficult time completing all the things that need to get done while we shelter in place. Given the significant consequences if an FSTIP is not completed by October 1, it would be prudent to suspend the state requirement this year.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.

May 20, 2020

Senator Beall
Senate Transportation Committee
State Capitol Building

Re: **SUPPORT** for SB 1291 (Beall) Federal Statewide Transportation Improvement Program: submissions.

Dear Senator Beall:

The Madera County Transportation Commission is pleased to support SB 1291, which would provide some much-needed flexibility to regional agencies that otherwise face developing the Federal Statewide Transportation Improvement Program (FSTIP) in the face of uncertainties related to federal changes under the SAFE Vehicles Rule (Part 2).

We support this because the bill is only temporarily suspending a more stringent state requirement during a period of great uncertainty. The underlying federal requirement remains in place. The federal law requires a new FSTIP every four years. California law requires a new FSTIP every two years.

Two factors are driving this need. First, there is a significant amount of uncertainty related to the implementation of the SAFE Vehicles Rule. Part 2 of the rule was just unveiled in March and will likely be effective sometime in June. The changes in fuel efficiencies create uncertainties related to modeling factors needed to make air conformity determinations. If conformity cannot be determined, billions in transportation projects—including rail and transit projects—will be at risk as soon as October of this year.

Second, the FSTIP process requires a tremendous amount of work and coordination with local jurisdictions to complete. In order to get the needed approvals by September, much of the advance work needs to be done in May, June, and July. This year, those timelines are particularly difficult. Like most agencies, we are having a difficult time completing all the things that need to get done while we shelter in place. Given the significant consequences, if an FSTIP is not completed by October 1, it would be prudent to suspend the state requirement this year.

Thank you for authoring this important bill. Please contact Patricia Taylor, Executive Director, Madera County Transportation Commission, at (559) 675-0721 or patricia@maderactc.org if you have any questions.

Best Regards,

Max Rodriguez, Chair
Madera County Transportation Commission



STAFF REPORT
Board Meeting of May 20, 2020

D.

AGENDA ITEM: 4-D

PREPARED BY: Evelyn Espinosa, Associate Regional Planner

SUBJECT:

SB1 Sustainable Communities Grant SR 233/Robertson Blvd Multimodal Corridor Study, Phase I Outreach Summary Report

Enclosure: No

Action: Information and discussion

SUMMARY:

The Madera County Transportation Commission (MCTC) commissioned a Public Participation and Outreach Plan and a Corridor Planning Study/Downtown Master Plan of SR 233/Robertson Boulevard from SR 152 to Rd 19, with an emphasis area in Downtown Chowchilla. The project has been carried out through a collaboration of stakeholders, including community groups, Caltrans District 6, City of Chowchilla, Consultant Services, and MCTC.

This project is funded by the SB-1 Sustainable Communities Planning Grant administered by Caltrans. The objective of the SB-1 Sustainable Communities Planning Grant program is to encourage local and regional multimodal transportation and land use planning that furthers the region's Regional Transportation Plan/Sustainable Community Strategy (RTP/SCS), contributes to the State's greenhouse gas (GHG) reduction targets and other State goals, including but not limited to, the goals and best practices cited in the 2017 RTP Guidelines, addresses the needs of disadvantaged communities, and also assists in achieving the Caltrans Mission and Grant Program Overarching Objectives.

Report Highlights:

- Outreach conducted from October 2019 through February 2020.
- 541 survey participants. Respondents represented all categories of participants with the majority being either daily commuters on the SR2 33 corridor or residents of Madera County that utilize the corridor intermittently. Anecdotally, these are travelers coming to downtown businesses or offices.
- Taken in total, the survey responses indicate that pedestrian and bicycle infrastructure in general are the most needed improvements as ranked by survey takers. While we note that the age profile skewed heavily to 26-40 year-olds, likely due to the fact that over half the respondents were parents of school-age children, overall ratings between the two groups (on-line survey takers and paper survey takers) were not dissimilar even though on-line survey takers were on average older. However, it is likely that pedestrian improvements near schools has ranked higher due to the number of parents of school-age children taking the survey.

- Despite the widespread support for biking and walking improvements in the corridor, the majority of respondents travel by automobile. Safety in the corridor is rated as average for both pedestrians and bicyclists, with bicyclists feeling more traffic stress overall than pedestrians.
- In rating the quality of infrastructure in the SR 233/Robertson Blvd corridor, respondents were most likely to rate bicycle area & facilities as poor. In total, nearly 79% of respondents rated bicycle infrastructure as fair or poor. This is followed closely by bus stop amenities, where 70% rated this amenity as fair or poor, and crosswalk availability at 60% fair or poor. Survey takers were neutral on whether they would use bicycle, pedestrian, and transit improvements if they were more available.
- By a wide margin, respondents rate the need for improved pedestrian facilities at intersections on the corridor as the most needed improvement. Fewer than 10% cited transit facilities.
- When asked to rate issues in general in respondent's neighborhood, pedestrian improvements near schools and pedestrian improvements in general were rated as the biggest issues, followed by bicycle improvements. Only transit facilities and lack of parking ranked lower than a 4 (weighted score).
- While pedestrian improvements have a clear priority, survey takers have expressed support for transit improvements, street lighting improvements, parking improvement/reconfiguration, and traffic calming to address vehicle speeds and cut-through traffic.
- While safety concerns do not appear paramount in survey results, comments received during the workshop and in the stakeholder focus group place a higher emphasis on safety.

Findings:

Survey findings provide context for prioritizing bicycle and pedestrian improvements; however, it is clear that solutions that address multiple areas of concern will have a higher return on investment dollars versus single-mode solutions.

Next Steps:

The project team is currently utilizing the public outreach results to shape the final concepts to be proposed as priorities for the study based on research data, technical analyses completed, and available financing opportunities. Phase two public participation is being reshaped as the result of social distancing measures currently in effect but is expected to be rolled out in May/June 2020. Electronic communication across all social media platforms will be used, as will email blasts and electronic newsletters/forums from the stakeholder group and project team. Anyone that has provided an email address will be contacted directly with regular updates and the website will be updated with the latest information.

To access the [full report](#), submit comments, or be added to the mailing list, please visit the [Project Website](#) or contact the project manager at evelyn@maderactc.org or (559) 675-0721.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



AGENDA ITEM: 4-E
PREPARED BY: Evelyn Espinosa, Associate Regional Planner

SUBJECT:

Sustainable Transportation Equity Project (STEP) Pilot
Enclosure: No

Action: Information and discussion

SUMMARY:

The Sustainable Transportation Equity Project (STEP) is a pilot under the California Air Resources Board’s Low Carbon Transportation Investments program. STEP is part of California Climate Investments, a statewide initiative that puts billions of Cap-and-Trade dollars to work reducing greenhouse gas (GHG) emissions, strengthening the economy, and improving public health and the environment— particularly in disadvantaged communities. STEP is a new transportation equity pilot for Fiscal Year 2019-20 that aims to address community residents’ transportation needs, increase access to key destinations, and reduce greenhouse gas emissions by funding planning, clean transportation, and supporting projects.

STEP has the flexibility to fund many different types of projects to ensure that STEP funds can help meet the needs of each community within that community’s context. STEP’s overarching purpose is to increase transportation equity in disadvantaged and low-income communities throughout California via two grant types: (1) Planning and Capacity Building Grants and (2) Implementation Grants.

Planning and Capacity Building Grants

\$2 million is available for planning and capacity building grants. Funding is intended to support disadvantaged and low-income communities to identify residents’ transportation needs and to prepare those communities to implement clean transportation and supporting projects.

Implementation Grants

\$20 million is available for one to three implementation grants to fund clean transportation and supporting projects in disadvantaged communities. Funded projects will work together to increase community residents’ access to and use of their transportation system so they can get where they need to go without needing a personal vehicle.

Funds Accessibility

Community-based organizations, federally-recognized tribes, and local governments that serve disadvantaged and low-income communities throughout California.

Timeline

STEP will be issuing a competitive solicitation for multiple grantees across the state. The solicitation will tentatively open in June 2020. Solicitation will last two and a half months.

Resource Links

For details and updates, please visit the [STEP website](#).
STEP's Draft requirements and criteria can be found [here](#).
Project Concept Handout can be found [here](#).

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

AGENDA ITEM: 5-A

PREPARED BY: Amelia Davies, Associate Regional Planner

SUBJECT:

PUBLIC HEARING: FY 2020-21 Unmet Transit Needs

Enclosure: No

Action: Receive public testimony, direction may be provided

SUMMARY:

Under the California Transportation Development Act (TDA), this hearing is held annually to take testimony on potential unmet transit needs within the region. Subsequent to the hearing, the Commission must determine which transit requests are unmet needs and if so, whether or not they are reasonable to meet. After all "reasonable" needs have been met through the expansion of existing services, or the creation of new transit systems, the Commission may release remaining TDA funds for street and road purposes (repair, reconstruction, etc.)

The public, interested agencies, and civic groups are encouraged to appear and indicate any transportation needs that they feel are not being met by existing transit services. Testimony should be as specific as possible with regard to those citizens not currently served by transit, the requested type and amount of transit service, the geographic area in which service is needed, and any other supporting evidence of information that will help in the evaluation of the "reasonableness" of the requested service.

The Social Services Transportation Advisory Council (SSTAC) will meet on May 27, 2020 to review the testimony from this hearing and will make their recommendation along with MCTC staff at the Commission's next Board meeting on June 17, 2020. At that time the MCTC Policy Board must determine that public transportation needs within Madera County will be reasonably met in FY 2020-21 prior to approving claims of Local Transportation Funds for streets and roads purposes.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

B.

AGENDA ITEM: 5-B

PREPARED BY: Dylan Stone, Regional Planning Supervisor

SUBJECT:

PUBLIC HEARING: 2019 Federal Transportation Improvement Program Amendment No. 14 - Resolution 18-08

Enclosure: Yes

Action: Conduct public hearing, receive testimony, can consider approval of the 2019 Federal Transportation Improvement Program Amendment No. 14 - Resolution 18-08.

SUMMARY:

The 2019 FTIP is a listing of capital improvement and operational expenditures utilizing federal and state monies for transportation projects in Madera County during the next four years that are eligible to proceed without a conformity determination.

The Draft Amendment #14 to the 2019 FTIP is a Type 3 amendment that contains project phases and/or projects that have been determined to be exempt from the requirement that a conformity determination and/or regional emissions analysis be performed per 40 CFR 93.126, 93.127, or 93.128. Because the projects are exempt, no further conformity determination is required.

The Draft Amendment #14 to the 2019 FTIP includes programming information related to the Amtrak Station Relocation project. The San Joaquin Joint Powers Authority is the project implementing agency.

A technical correction will be applied to the 2018 Regional Transportation Plan to make the plan consistent with the 2019 FTIP as amended.

A 7-day public review and comment period commenced on May 1, 2020 and concluded on May 8, 2020.

The draft documents are available for review on the MCTC website at www.maderactc.org.

After considering the comments, the documents will be considered for adoption, by resolution, by the MCTC at a regularly scheduled meeting to be held on May 20, 2020. The documents will then be submitted to state and federal agencies for approval.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
THE 2019 FEDERAL TRANSPORTATION
IMPROVEMENT PROGRAM

Resolution No.: 18-08, Amendment No. 14
Formal Amendment
Type 3

WHEREAS, the Madera County Transportation Commission (MCTC) is a Regional Transportation Planning Agency and a Metropolitan Planning Organization, pursuant to State and Federal designation; and

WHEREAS, Federal planning regulations require that Metropolitan Planning Organizations prepare and adopt a short range Federal Transportation Improvement Program (FTIP) for their region; and

WHEREAS, Amendment #14 to the 2019 Federal Transportation Improvement Program (2019 FTIP) has been prepared to comply with Federal and State requirements for local projects through a cooperative process between the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the State Department of Transportation (Caltrans), principal elected officials of general purpose local governments and their staffs, and public owner operators of mass transportation services acting through the Madera County Transportation Commission forum and general public involvement; and

WHEREAS, Amendment #14 to the 2019 FTIP program listing is consistent with: 1) the 2018 Regional Transportation Plan, 2) the 2018 State Transportation Improvement Program; and 3) the Corresponding Conformity Analysis, as amended; and

WHEREAS, Amendment #14 to the 2019 FTIP contains the MPO’s certification of the transportation planning process assuring that all federal requirements have been fulfilled; and

WHEREAS, Amendment #14 to the 2019 FTIP meets all applicable transportation planning requirements per Title 23 CFR Part 450; and

WHEREAS, projects submitted in Amendment #14 to the 2019 FTIP must be financially constrained and the financial plan affirms that funding is available; and

WHEREAS, Amendment #14 to the 2019 FTIP meets the transportation conformity provisions of 40 CFR Part 93; and

WHEREAS, Amendment #14 to is consistent with the adopted Conformity Analysis for the 2019 and 2018 RTP, as amended; and

WHEREAS, Amendment #14 to the 2019 FTIP does not interfere with the timely implementation of the Transportation Control Measures; and

WHEREAS, Amendment #14 to the 2019 FTIP conforms to the applicable SIPs; and

WHEREAS, a 7-day public review process occurred from May 1, 2020 to May 8, 2020 consistent with the MCTC adopted Public Participation Plan; and

WHEREAS, a public hearing was conducted on May 20, 2020 to hear and consider comments on Amendment #14 to the 2019 FTIP; and

NOW, THEREFORE, LET IT BE RESOLVED,

The foregoing resolution was adopted this 20th day of May 2020 by the following vote:

- Commissioner Andrew Medellin _____
- Commissioner Max Rodriguez _____
- Commissioner Waseem Ahmed _____
- Commissioner Jose Rodriguez _____
- Commissioner Tom Wheeler _____
- Commissioner Brett Frazier _____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



2001 Howard Road, Suite 201
Madera, California 93637

Office: 559-675-0721 Fax: 559-675-9328
Website: www.maderactc.org

B.

DATE: May 1, 2020

TO: Interagency Consultation Partners and Public

FROM: Jeff Findley, Principal Regional Planner

RE: **Availability of Draft Amendment No. 14 to the 2019 FTIP for Interagency Consultation and Public Review**

The Madera County Transportation Commission (MCTC) is proposing a Formal Amendment (Type 3) to its federally approved 2019 Federal Transportation Improvement Program (FTIP). The 2019 FTIP is the programming document that identifies four years (FY 18/19, FY 19/20, FY 20/21 and FY 21/22) of federal, state and local funding sources for projects in Madera County.

Draft Amendment No. 14 to the 2019 FTIP modifies the scope, schedule, and/or cost of federally funded projects as indicated in Attachment 1.

Documentation associated with this amendment is provided as indicated below:

- Project List: Attachment 1 includes a summary of programming changes that result from Amendment No. 14 to the 2019 FTIP. The project and/or project phases are consistent with the 2018 Regional Transportation Plan (RTP), as amended. The attachment also includes the CTIPs printouts for the project changes to the 2019 FTIP via Amendment No. 14.
- Updated Financial Plan: Attachment 2. The Financial Plan from the 2019 FTIP has been updated to include the project list as provided in Attachment 1. The financial plan confirms that, with this amendment, the 2019 FTIP remains financially constrained.
- Public Involvement: Attachment 3 includes the Public Notice and Draft Adoption Resolution.
- Attachment 4 includes a technical correction to the 2018 Regional Transportation Plan to make the plan consistent with the 2019 FTIP, as amended.
- Transportation Performance Management: Attachment 5. The 2012 federal transportation authorization legislation, 'Moving Ahead for Progress in the 21st Century' (MAP-21) established new requirements for performance management and reporting to ensure the most efficient investment of Federal transportation

funds. To incorporate the new federal performance requirements for Safety (PM1); Pavement and Bridge Conditions (PM2); and System Performance, Freight, and Air Quality (PM3) into the Federal Transportation Improvement Program (FTIP), Madera County Transportation Commission (MCTC) is required to show (1) that the FTIP “makes progress towards achieving the region’s performance targets”, and (2) that the FTIP includes, “to the maximum extent practicable, a description of the anticipated effect of the FTIP towards achieving the performance targets.”

The MCTC Board voted on February 21, 2018 to approve the Madera safety targets (PM1) consistent with the state targets and federal methodology established by the Moving Ahead for Progress in the 21st Century Act. On October 17, 2018 the MCTC Board voted to approve the PM 2 and PM 3 targets. The projects contained in this FTIP Amendment have been developed in accordance with the applicable provisions and requirements of 23 CFR Part 450 and is expected to support the achievement of these targets. These targets will be achieved through the implementation of investment priorities through the programming of transportation projects in the 2019 FTIP, this FTIP Amendment, and subsequent FTIP Amendments and Administrative Modifications.

- **Conformity Requirements:** The proposed project changes have been determined to be exempt from the requirement that a conformity determination and/or regional emissions analysis be performed per 40 CFR 93.126, 93.127, or 93.128. Because the projects are exempt, no further conformity determination is required.

In addition, the projects and/or project phases contained in Amendment No. 14 do not interfere with the timely implementation of any approved Transportation Control Measures (TCMs).

The public review and comment period is open for 7 days commencing on May 1, 2020 and ending on May 8, 2020. A public hearing will be held on May 20, 2020 at 3:00 p.m.; comments are due by May 8, 2020 at 3:00 p.m. These documents can also be viewed on the [MCTC Website](#).

The MCTC Board of Directors will consider the adoption of Amendment No. 14 to the 2019 FTIP on May 20, 2020 at 3:00 p.m.

In conclusion, the 2019 FTIP as amended meets all applicable transportation planning requirements per 23 CFR Part 450, 40 CFR Part 93, and conforms to the applicable SIPs.

If you have any questions or would like to submit comments, please contact Jeff Findley at (559) 675-0721 or jeff@maderactc.org.

ATTACHMENT 1
PROJECT LISTING

Summary of Changes

MCTC 2019 FTIP Amendment No. 14 (Formal, Type 3)

Existing / New	MPO FTIP ID	PROJECT TITLE	DESCRIPTION OF CHANGE	Phase	CTIPS Fund Source	PRIOR CTIPS Entry	CURRENT CTIPS Entry	FFY	FINANCIAL TABLE Fund Source Category	Net Increase/ Decrease	Total Change to Project Cost	Comments		
New	MAD 118003 221-0000-00408	The project site is located a mile north of Avenue 12 in Madera County, between the BNSF Railroad tracks to the east and the California High Speed Rail Project Corridor (under construction) to the west.	NEW PROJECT	PE	TIRCP	\$0	\$6,415,000	20/21	TIRCP	\$6,415,000	\$6,415,000			
			NEW PROJECT	PE	Local	\$0	\$0	20/21	Local	\$0				
			NEW PROJECT	ROW	TIRCP	\$0	\$2,695,000	21/22	TIRCP	\$2,695,000	\$2,695,000			
			NEW PROJECT	ROW	Local	\$0	\$0	21/22	Local	\$0				
			NEW PROJECT	All Phases	TIRCP	\$0	\$114,459,000	Beyond	TIRCP	\$114,459,000	\$114,459,000			
			NEW PROJECT	All Phases	Local	\$0	\$0	Beyond	Local	\$0				

	20/21	21/22	Beyond	Totals
TIRCP	\$6,415,000	\$2,695,000	\$114,459,000	\$123,569,000
Local	\$0	\$0	\$0	\$0
Total	\$6,415,000	\$2,695,000	\$114,459,000	\$123,569,000

**Madera County - Federal Transportation Improvement Program
(Dollars in Whole)
Transit System**

B.

DIST: 06	PPNO:	EA:	CTIPS ID: 221-0000-0408	TITLE (DESCRIPTION): Madera Rail Station Relocation Project (The project site is located a mile north of Avenue 12 in Madera County, between the BNSF Railroad tracks to the east and the California High Speed Rail Project Corridor (under construction to the west.)	MPO Aprv:
CT PROJECT ID:			MPO ID.: MAD118003		State Aprv:
COUNTY: Madera County	ROUTE:		PM:		Federal Aprv:
					EPA TABLE II or III EXEMPT CATEGORY Const of new bus or rail storage/maint. facilities

IMPLEMENTING AGENCY: Various Agencies
PROJECT MANAGER: Dan Leavitt, SJJPA

PHONE: (209) 944-6266

EMAIL: dan@sjjpa.com

PROJECT VERSION HISTORY (Printed Version is Shaded)

(Dollars in whole)

<u>Version</u>	<u>Status</u>	<u>Date</u>	<u>Updated By</u>	<u>Change Reason</u>	<u>Amend No.</u>	<u>Prog Con</u>	<u>Prog RW</u>	<u>PE</u>
1	Active	04/30/2020	JFINDLEY	Amendment - New Project	14	87,972,000	5,768,000	29,829,000

		<u>PRIOR</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>BEYOND</u>	<u>TOTAL</u>
* Other State -										
* Fund Source 1 of 1	PE				6,415,000			23,414,000		29,829,000
* Fund Type: Transit and Intercity Rail Capital Program (TIRCP)	RW					2,695,000			3,073,000	5,768,000
	CON						17,478,000		70,494,000	87,972,000
* Funding Agency:	Total:				6,415,000	2,695,000	17,478,000	23,414,000	73,567,000	123,569,000

Comments:

New project request from the San Joaquin Joint Powers Authority (SJJPA)
***** Version 1 - 04/21/2020 *****

ATTACHMENT 2
FINANCIAL SUMMARY TABLES

TABLE 1: REVENUE

B.

Madera County Transportation Commission
 2019 Federal Transportation Improvement Program
 Amendment 14
 (\$'s in 1,000)

Funding Source	N O T E S	4 YEAR (FTIP Period)								TOTAL CURRENT
		FY 2019		FY 2020		FY 2021		FY 2022		
		Amendment		Amendment		Amendment		Amendment		
		Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	
LOCAL	Sales Tax									
	City									
	County									
	Gas Tax									
	Gas Tax (Subventions to Cities)									
	Gas Tax (Subventions to Counties)									
	Other Local Funds	\$16,038	\$16,038	\$25,341	\$25,341	\$73,319	\$73,319	\$2,251	\$2,251	\$116,949
	County General Funds	\$2,777	\$2,777	\$580	\$580	\$472	\$472	\$528	\$528	\$4,357
	City General Funds	\$9,061	\$9,061	\$2,761	\$2,761	\$2,847	\$2,847	\$1,723	\$1,723	\$16,392
	Street Taxes and Developer Fees	\$3,000	\$3,000	\$22,000	\$22,000	\$70,000	\$70,000			\$95,000
RSTP Exchange funds	\$1,200	\$1,200							\$1,200	
Transit										
Transit Fares										
Other (See Appendix 1)										
Local Total		\$16,038	\$16,038	\$25,341	\$25,341	\$73,319	\$73,319	\$2,251	\$2,251	\$116,949
REGIONAL	Tolls									
	Bridge									
	Corridor									
Regional Sales Tax	\$709	\$709	\$11,445	\$11,445	\$2,350	\$2,350	\$8,250	\$8,250	\$22,754	
Other (See Appendix 2)										
Regional Total		\$709	\$709	\$11,445	\$11,445	\$2,350	\$2,350	\$8,250	\$8,250	\$22,754
STATE	State Highway Operations and Protection Program (SHOPP) ¹	\$78,077	\$78,077	\$8,161	\$8,161	\$25,754	\$25,754	\$30,600	\$30,600	\$142,592
	SHOPP	\$78,077	\$78,077	\$4,030	\$4,030	\$25,754	\$25,754	\$30,600	\$30,600	\$138,461
	SHOPP Prior									
	State Minor Program			\$4,131	\$4,131					\$4,131
	State Transportation Improvement Program (STIP) ¹	\$3,120	\$3,120	\$1,545	\$1,545	\$79	\$79	\$6,478	\$6,478	\$11,222
	STIP	\$3,120	\$3,120	\$1,545	\$1,545	\$79	\$79	\$6,478	\$6,478	\$11,222
	STIP Prior									
	State Bond								\$3,060	\$3,060
	Proposition 1A (High Speed Passenger Train Bond Program)									
	Proposition 1B (Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006)							\$3,060	\$3,060	\$3,060
	Active Transportation Program (ATP) ¹	\$379	\$379							\$379
	Highway Maintenance (HM) Program ¹									
	Highway Bridge Program (HBP) ¹	\$1,482	\$1,482	\$1,402	\$1,402			\$974	\$974	\$3,858
Road Repair and Accountability Act of 2017 (SB1)	\$5,000	\$5,000							\$5,000	
Traffic Congestion Relief Program (TCRP)										
State Transit Assistance (STA)(e.g., population/revenue based, Prop 42)										
Other (See Appendix 3)						\$6,415		\$2,695	\$9,110	
State Total		\$88,058	\$88,058	\$11,108	\$11,108	\$25,833	\$32,248	\$38,052	\$43,807	\$175,221
FEDERAL TRANSIT	5307 - Urbanized Area Formula Grants	\$3,666	\$3,666	\$3,068	\$3,068	\$1,679	\$1,679	\$1,549	\$1,549	\$9,962
	5309 - Fixed Guideway Capital Investment Grants									
	5309b - New and Small Starts (Capital Investment Grants)									
	5309c - Bus and Bus Related Grants									
	5310 - Enhanced Mobility of Seniors and Individuals with Disabilities									
	5311 - Formula Grants for Rural Areas	\$418	\$418	\$639	\$639	\$432	\$432	\$451	\$451	\$1,940
	5311f - Inter-city Bus									
	5337 - State of Good Repair Grants									
	5339 - Bus and Bus Facilities Formula Grants	\$158	\$158	\$365	\$365	\$224	\$224	\$160	\$160	\$907
	FTA Transfer from Prior FTIP									
Other (See Appendix 4)										
Federal Transit Total		\$4,242	\$4,242	\$4,072	\$4,072	\$2,335	\$2,335	\$2,160	\$2,160	\$12,809
FEDERAL HIGHWAY	Congestion Mitigation and Air Quality (CMAQ) Improvement Program	\$2,714	\$2,714	\$2,049	\$2,049	\$2,048	\$2,048	\$2,048	\$2,048	\$8,859
	Construction of Ferry Boats and Ferry Terminal Facilities (Ferry Boat Program)									
	Coordinated Border Infrastructure Program									
	Federal Lands Access Program	\$11,434	\$11,434							\$11,434
	Federal Lands Transportation Program									
	GARVEE Bonds Debt Service Payments									
	Highway Infrastructure Program (HIP)	\$1,102	\$1,102							\$1,102
	Highway Infrastructure Program (HIP) - PRIOR									
	High Priority Projects (HPP) and Demo									
	Highway Safety Improvement Program (HSIP)							\$311	\$311	\$311
	National Highway Freight Program (NHFP)									
	Nationally Significant Freight and Highway Projects (FASTLANE/INFRA Grants)									
	Railway-Highway Crossings Program									
Recreational Trails Program	\$261	\$261							\$261	
SAFETEA-LU Safe Routes to School (SRTS)										
Surface Transportation Block Grant Program (STBGP/RSTP)										
Other (see Appendix 5)										
Federal Highway Total		\$15,511	\$15,511	\$2,049	\$2,049	\$2,048	\$2,048	\$2,359	\$2,359	\$21,967
FEDERAL RAIL	Other Federal Railroad Administration (see Appendix 6)									
	Federal Railroad Administration Total									
Federal Total		\$19,753	\$19,753	\$6,121	\$6,121	\$4,383	\$4,383	\$4,519	\$4,519	\$34,776
INNOVATIVE FINANCE	TIFIA (Transportation Infrastructure Finance and Innovation Act)									
	Other (See Appendix 7)									
Innovative Financing Total										
REVENUE TOTAL		\$124,558	\$124,558	\$54,015	\$54,015	\$105,885	\$112,300	\$53,072	\$58,827	\$349,700

Financial Summary Notes:
¹ State Programs that include both state and federal funds
² CMAQ - Additional \$700,000 Loan Repayment from TCAG FY19

TABLE 1: REVENUE - APPENDICES

Madera County Transportation Commission
2019 Federal Transportation Improvement Program
Amendment 14
(\$'s in 1,000)

Appendix 1 - Local Other

Appendix 2 - Regional Other

Appendix 3 - State Other

Transit and Intercity Rail Capital Program (TIRCP)					\$6,415		\$2,695	

Appendix 4 - Federal Transit Other

Appendix 5 - Federal Highway Other

Appendix 6 - Federal Railroad Administration Other

Appendix 7 - Innovative Other

Innovative Other Total

TABLE 2: PROGRAMMED

B.

Madera County Transportation Commission
 2019 Federal Transportation Improvement Program
 Amendment 14
 (\$'s in 1,000)

FUNDING SOURCES		NOTES	4 YEAR (FTIP Period)								TOTAL CURRENT
			FY 2019		FY 2020		FY 2021		FY 2022		
			Amendment		Amendment		Amendment		Amendment		
			Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	
LOCAL	Local Total		\$16,038	\$16,038	\$25,341	\$25,341	\$73,319	\$73,319	\$2,251	\$2,251	\$116,949
REGIONAL	Tolls										
	Bridge Corridor										
	Regional Sales Tax		\$709	\$709	\$11,445	\$11,445	\$2,350	\$2,350	\$8,250	\$8,250	\$22,754
	Other (See Appendix A)										
	Regional Total		\$709	\$709	\$11,445	\$11,445	\$2,350	\$2,350	\$8,250	\$8,250	\$22,754
STATE	State Highway Operations and Protection Program (SHOPP) ¹		\$78,077	\$78,077	\$8,161	\$8,161	\$25,754	\$25,754	\$30,600	\$30,600	\$142,592
	SHOPP		\$78,077	\$78,077	\$4,030	\$4,030	\$25,754	\$25,754	\$30,600	\$30,600	\$138,461
	SHOPP Prior										
	State Minor Program				\$4,131	\$4,131					\$4,131
	State Transportation Improvement Program (STIP) ¹		\$3,120	\$3,120	\$1,545	\$1,545	\$79	\$79	\$6,478	\$6,478	\$11,222
	STIP		\$3,120	\$3,120	\$1,545	\$1,545	\$79	\$79	\$6,478	\$6,478	\$11,222
	STIP Prior										
	State Bond								\$3,060	\$3,060	\$3,060
	Proposition 1A (High Speed Passenger Train Bond Program)										
	Proposition 1B (Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006)								\$3,060	\$3,060	\$3,060
	Active Transportation Program ¹		\$379	\$379							\$379
	Highway Maintenance (HM) Program ¹										
	Highway Bridge Program (HBP) ¹		\$1,482	\$1,482	\$1,402	\$1,402			\$974	\$974	\$3,858
	Road Repair and Accountability Act of 2017 (SB1)		\$5,000	\$5,000							\$5,000
	Traffic Congestion Relief Program (TCRP)										
	State Transit Assistance (STA)(e.g., population/revenue based, Prop 42)										
	Other (See Appendix B)						\$6,415		\$2,695		\$9,110
	State Total		\$88,058	\$88,058	\$11,108	\$11,108	\$25,833	\$32,248	\$41,112	\$43,807	\$175,221
FEDERAL TRANSIT	5307 - Urbanized Area Formula Grants		\$3,666	\$3,666	\$3,068	\$3,068	\$1,679	\$1,679	\$1,549	\$1,549	\$9,962
	5309 - Fixed Guideway Capital Investment Grants										
	5309b - New and Small Starts (Capital Investment Grants)										
	5309c - Bus and Bus Related Grants										
	5310 - Enhanced Mobility of Seniors and Individuals with Disabilities										
	5311 - Formula Grants for Rural Areas		\$418	\$418	\$639	\$639	\$432	\$432	\$451	\$451	\$1,940
	5311f - Intercity Bus										
	5337 - State of Good Repair Grants										
	5339 - Bus and Bus Facilities Formula Grants		\$158	\$158	\$365	\$365	\$224	\$224	\$160	\$160	\$907
	FTA Transfer from Prior FTIP										
	Other (See Appendix C)										
	Federal Transit Total		\$4,242	\$4,242	\$4,072	\$4,072	\$2,335	\$2,335	\$2,160	\$2,160	\$12,809
FEDERAL HIGHWAY	Congestion Mitigation and Air Quality (CMAQ) Improvement Program		\$2,638	\$2,638	\$1,870	\$1,870	\$1,642	\$1,642	\$1,871	\$1,871	\$8,021
	Construction of Ferry Boats and Ferry Terminal Facilities (Ferry Boat Program)										
	Coordinated Border Infrastructure Program										
	Federal Lands Access Program		\$11,434	\$11,434							\$11,434
	Federal Lands Transportation Program										
	GARVEE Bonds Debt Service Payments										
	Highway Infrastructure Program (HIP)										
	Highway Infrastructure Program (HIP) - PRIOR										
	High Priority Projects (HPP) and Demo										
	Highway Safety Improvement Program (HSIP)							\$311	\$311	\$311	
	National Highway Freight Program (NHFP)										
	Nationally Significant Freight and Highway Projects (FASTLANE/INFRA Grants)										
	Railway-Highway Crossings Program										
	Recreational Trails Program		\$261	\$261							\$261
	SAFETEA-LU Safe Routes to School (SRTS)										
	Surface Transportation Block Grant Program (STBGP/RSTP)										
	Other (see Appendix D)										
	Federal Highway Total		\$14,333	\$14,333	\$1,870	\$1,870	\$1,642	\$1,642	\$2,182	\$2,182	\$20,027
FEDERAL RAIL	Other Federal Railroad Administration (see Appendix E)										
	Federal Railroad Administration Total										
	Federal Total		\$18,575	\$18,575	\$5,942	\$5,942	\$3,977	\$3,977	\$4,342	\$4,342	\$32,836
INNOVATIVE FINANCE	TIFIA (Transportation Infrastructure Finance and Innovation Act)										
	Other (See Appendix F)										
	Innovative Financing Total										
PROGRAMMED TOTAL			\$123,380	\$123,380	\$53,836	\$53,836	\$105,479	\$111,894	\$55,955	\$58,650	\$347,760

MPO Financial Summary Notes:
¹ State Programs that include both state and federal funds.

TABLE 2: PROGRAMMED - APPENDICES

Madera County Transportation Commission
2019 Federal Transportation Improvement Program
Amendment 14
(\$'s in 1,000)

Appendix A - Regional Other

Appendix B - State Other

Transit and Intercity Rail Capital Program (TIRCP)					\$6,415		\$2,695

Appendix C - Federal Transit Other

Appendix D - Federal Highway Other

Appendix E - Federal Railroad Administration Other

Appendix F - Innovative Finance Other

Innovative Other Total							

TABLE 3: REVENUE-PROGRAMMED

B.

Madera County Transportation Commission
2019 Federal Transportation Improvement Program
Amendment 14
 (\$'s in 1,000)

FUNDING SOURCES		4 YEAR (FTIP Period)								TOTAL CURRENT
		FY 2019		FY 2020		FY 2021		FY 2022		
		Amendment		Amendment		Amendment		Amendment		
		Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	Prior No. 13	Current No. 14	
LOCAL	Local Total									
REGIONAL	Tolls									
	<i>Bridge</i>									
	<i>Corridor</i>									
	Regional Sales Tax									
	Other									
	Regional Total									
STATE	State Highway Operations and Protection Program (SHOPP) ¹									
	<i>SHOPP</i>									
	<i>SHOPP Prior</i>									
	<i>State Minor Program</i>									
	State Transportation Improvement Program (STIP) ¹									
	<i>STIP</i>									
	<i>STIP Prior</i>									
	State Bond									
	<i>Proposition 1A (High Speed Passenger Train Bond Program)</i>									
	<i>Proposition 1B (Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006)</i>									
	Active Transportation Program ¹									
	Highway Maintenance (HM) Program ¹									
	Highway Bridge Program (HBP) ¹									
	Road Repair and Accountability Act of 2017 (SB1)									
	Traffic Congestion Relief Program (TCRP)									
	State Transit Assistance (STA)(e.g., population/revenue based, Prop 42)									
	Other									
	State Total									
FEDERAL TRANSIT	5307 - Urbanized Area Formula Grants									
	5309 - Fixed Guideway Capital Investment Grants									
	5309b - New and Small Starts (Capital Investment Grants)									
	5309c - Bus and Bus Related Grants									
	5310 - Enhanced Mobility of Seniors and Individuals with Disabilities									
	5311 - Formula Grants for Rural Areas									
	5311f - Intercity Bus									
	5337 - State of Good Repair Grants									
	5339 - Bus and Bus Facilities Formula Grants									
	FTA Transfer from Prior FTIP									
	Other									
	Federal Transit Total									
FEDERAL HIGHWAY	Congestion Mitigation and Air Quality (CMAQ) Improvement Program	\$76	\$76	\$179	\$179	\$406	\$406	\$177	\$177	\$838
	Construction of Ferry Boats and Ferry Terminal Facilities (Ferry Boat Program)									
	Coordinated Border Infrastructure Program									
	Federal Lands Access Program									
	Federal Lands Transportation Program									
	GARVEE Bonds Debt Service Payments									
	Highway Infrastructure Program (HIP)	\$1,102	\$1,102							\$1,102
	Highway Infrastructure Program (HIP) - PRIOR									
	High Priority Projects (HPP) and Demo									
	Highway Safety Improvement Program (HSIP)									
	National Highway Freight Program (NHFP)									
	Nationally Significant Freight and Highway Projects (FASTLANE/INFRA Grants)									
	Railway-Highway Crossings Program									
	Recreational Trails Program									
	SAFETEA-LU Safe Routes to School (SRTS)									
	Surface Transportation Block Grant Program (STBGP/RSTP)									
	Other									
	Federal Highway Total	\$1,178	\$1,178	\$179	\$179	\$406	\$406	\$177	\$177	\$1,940
FEDERAL RAIL	Other Federal Railroad Administration									
	Federal Railroad Administration Total									
	Federal Total	\$1,178	\$1,178	\$179	\$179	\$406	\$406	\$177	\$177	\$1,940
INNOVATIVE FINANCE	TIFIA (Transportation Infrastructure Finance and Innovation Act)									
	Other									
	Innovative Financing Total									
REVENUE - PROGRAM TOTAL		\$1,178	\$1,178	\$179	\$179	\$406	\$406	\$177	\$177	\$1,940

ATTACHMENT 3
PUBLIC NOTICE AND RESOLUTION

**NOTICE OF PUBLIC HEARING ON THE
DRAFT 2019 FEDERAL TRANSPORTATION IMPROVEMENT PROGRAM AMENDMENT 14**

NOTICE IS HEREBY GIVEN that the Madera County Transportation Commission (MCTC) will hold a public hearing on May 20, 2020 at 3:00 p.m. online during the MCTC Board Meeting regarding the Draft 2019 Federal Transportation Improvement Program Amendment 14 (2019 FTIP Amendment 14). The purpose of this public hearing is to receive public comments on these documents.

The 2019 FTIP is a listing of capital improvement and operational expenditures utilizing federal and state monies for transportation projects in Madera County during the next four years that are eligible to proceed without a conformity determination.

The Draft Amendment #14 to the 2019 FTIP is a Type 3 amendment that contains project phases and/or projects that have been determined to be exempt from the requirement that a conformity determination and/or regional emissions analysis be performed per 40 CFR 93.126, 93.127, or 93.128. Because the projects are exempt, no further conformity determination is required.

A technical correction will be applied to the 2018 Regional Transportation Plan to make the plan consistent with the 2019 FTIP as amended.

A 7-day public review and comment period will commence on May 1, 2020 and conclude on May 8, 2020. The draft documents are available for review on the MCTC website at www.maderactc.org.

Individuals with disabilities may call the MCTC (with 3-working-day advance notice) to request auxiliary aids necessary to participate in the public hearing. Translation services are available (with 3-working-day advance notice) to participants speaking any language with available professional translation services.

Public comments are welcomed at the hearing or may be submitted in writing by May 8, 2020 at 3:00 p.m. to Jeff Findley and Dylan Stone at the address below. Information about participating in upcoming MCTC meetings being held online is available at the following weblink: <https://www.maderactc.org/meetings>. Those wishing to participate by phone may call toll free (877) 309-2074. The phone access code is 597-237-197.

After considering the comments, the documents will be considered for adoption, by resolution, by the MCTC at a regularly scheduled meeting to be held on May 20, 2020. The documents will then be submitted to state and federal agencies for approval.

Contact Persons: Dylan Stone, Regional Planning Supervisor (RTP)
Jeff Findley, Principal Regional Planner (FTIP)
Madera County Transportation Commission
2001 Howard Road, Suite 201 Madera, CA 93637
dylan@maderactc.org jeff@maderactc.org

**BEFORE
THE COMMISSIONERS OF THE
MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of
THE 2019 FEDERAL TRANSPORTATION
IMPROVEMENT PROGRAM

Resolution No.: 18-08, Amendment No. 14
Formal Amendment
Type 3

WHEREAS, the Madera County Transportation Commission (MCTC) is a Regional Transportation Planning Agency and a Metropolitan Planning Organization, pursuant to State and Federal designation; and

WHEREAS, Federal planning regulations require that Metropolitan Planning Organizations prepare and adopt a short range Federal Transportation Improvement Program (FTIP) for their region; and

WHEREAS, Amendment #14 to the 2019 Federal Transportation Improvement Program (2019 FTIP) has been prepared to comply with Federal and State requirements for local projects through a cooperative process between the Federal Highway Administration (FHWA), the Federal Transit Administration (FTA), the State Department of Transportation (Caltrans), principal elected officials of general purpose local governments and their staffs, and public owner operators of mass transportation services acting through the Madera County Transportation Commission forum and general public involvement; and

WHEREAS, Amendment #14 to the 2019 FTIP program listing is consistent with: 1) the 2018 Regional Transportation Plan, 2) the 2018 State Transportation Improvement Program; and 3) the Corresponding Conformity Analysis, as amended; and

WHEREAS, Amendment #14 to the 2019 FTIP contains the MPO’s certification of the transportation planning process assuring that all federal requirements have been fulfilled; and

WHEREAS, Amendment #14 to the 2019 FTIP meets all applicable transportation planning requirements per Title 23 CFR Part 450; and

WHEREAS, projects submitted in Amendment #14 to the 2019 FTIP must be financially constrained and the financial plan affirms that funding is available; and

WHEREAS, Amendment #14 to the 2019 FTIP meets the transportation conformity provisions of 40 CFR Part 93; and

WHEREAS, Amendment #14 to is consistent with the adopted Conformity Analysis for the 2019 and 2018 RTP, as amended; and

WHEREAS, Amendment #14 to the 2019 FTIP does not interfere with the timely implementation of the Transportation Control Measures; and

WHEREAS, Amendment #14 to the 2019 FTIP conforms to the applicable SIPs; and

WHEREAS, a 7-day public review process occurred from May 1, 2020 to May 8, 2020 consistent with the MCTC adopted Public Participation Plan; and

WHEREAS, a public hearing was conducted on May 20, 2020 to hear and consider comments on Amendment #14 to the 2019 FTIP; and

NOW, THEREFORE, LET IT BE RESOLVED,

The foregoing resolution was adopted this 20th day of May 2020 by the following vote:

- Commissioner Andrew Medellin _____
- Commissioner Max Rodriguez _____
- Commissioner Waseem Ahmed _____
- Commissioner Jose Rodriguez _____
- Commissioner Tom Wheeler _____
- Commissioner Brett Frazier _____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission

ATTACHMENT 4
2018 REGIONAL TRANSPORTATION PLAN
TECHNICAL CORRECTION

- ✓ *Intercity Commuter Rail* – A total of \$123.6 million is projected for commuter rail service improvements in Madera County between 2020 and 2028. The San Joaquin Joint Powers Authority (SJPA) have initiated a project to relocate the Amtrak Station in Madera County. The new station would accommodate passengers of the current San Joaquins Amtrak system and future state High Speed Train system. The Project site is located a mile north of Avenue 12 in Madera County, between the BNSF Railroad tracks to the east and the California High Speed Rail (HSR) Project Corridor (under construction) to the west. Environmental work on the project begins in 2020.

The Project would be constructed and operated in two phases. In the “Project Interim Build” phase, project elements related to the relocation of the San Joaquins Madera Station, currently located in the Madera Acres area, would be constructed at a new station near Avenue 12 along the BNSF railroad corridor. Once complete, the San Joaquins Rail Service would utilize this new station. The existing San Joaquins Madera Station would no longer be used for San Joaquins operations.

The “Project Full Build” phase of the Project includes the construction of HSR station facilities to allow for future HSR service, related Merced-Bakersfield HSR Interim Operating Segment of the California High-Speed Rail Authority (CHSRA) Project, to access and serve the new Madera Station. Once HSR service is operating between Merced and Bakersfield (with intermediate stops at Madera, Fresno, and Kings/Tulare), Merced is expected to be the San Joaquins southern terminus where the San Joaquins will directly connect to HSR. SJPA expects to operate the interim HSR service on CHSRA’s infrastructure between Merced and Bakersfield, leasing slots from the CHSRA.

The Project funding source is Transit and Intercity Rail Capital Program Cap and Trade funds. Table 5-6A depicts a total cost of \$123.6 million applied towards Commuter Rail Projects.

TABLE 5-6A
2018 RTP/SCS Commuter Rail Projects

Agency	Project		Total Cost	Opening Year	Funding Source
San Joaquin Joint Powers Authority	Madera Station Relocation	Phase 1	\$ 26,588,000	2023	TIRCP Grant
		Phase 2	\$ 96,981,000	2028	
Subtotal			\$ 123,569,000		



STAFF REPORT
Board Meeting of May 20, 2020

C.

AGENDA ITEM: 5-C
PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

COVID-19 Impacts Update

Enclosure: No

Action: Information and discussion

SUMMARY:

Staff will provide a verbal update on COVID-19 and its impacts.

Background:

State Update

On March 19, 2020, Governor Gavin Newsom issued Executive Order N-33-20 placing into effect an order requiring all individuals in the State of California to stay at home or at their place of residence, to protect the health and well-being of all Californians due to the State of Emergency resulting from COVID-19.

On April 14, 2020, Governor Gavin Newsom [unveiled six key indicators](#) that will guide California's thinking for when and how to modify the stay-at-home and other orders during the COVID-19 pandemic.

The Governor noted that the progress in flattening the curve, increased preparedness of our health care delivery system, and the effects of other COVID-19 interventions have yielded positive results. However, these actions have also impacted the economy, poverty, and overall health care in California. Any consideration of modifying the stay-at-home order must be done using a gradual, science-based, and data-driven framework.

"While Californians have stepped up in a big way to flatten the curve and buy us time to prepare to fight the virus, at some point in the future we will need to modify our stay-at-home order," said Governor Newsom. "As we contemplate reopening parts of our state, we must be guided by science and data, and we must understand that things will look different than before."

Until we build immunity, our actions will be aligned to achieve the following:

- Ensure our ability to care for the sick within our hospitals;
- Prevent infection in people who are at high risk for severe disease;
- Build the capacity to protect the health and well-being of the public; and
- Reduce social, emotional, and economic disruptions

California's six indicators for modifying the stay-at-home order are:

- The ability to monitor and protect our communities through testing, contact tracing, isolating, and supporting those who are positive or exposed;
- The ability to prevent infection in people who are at risk for more severe COVID-19;
- The ability of the hospital and health systems to handle surges;
- The ability to develop therapeutics to meet the demand;
- The ability for businesses, schools, and child care facilities to support physical distancing; and
- The ability to determine when to reinstitute certain measures, such as the stay-at-home orders, if necessary.

The Governor said there is not a precise timeline for modifying the stay-at-home order, but that these six indicators will serve as the framework for making that decision. He also noted that things will look different as California makes modifications.

MCTC Update:

On April 29, 2020, MCTC Executive Director, Patricia Taylor, provided staff with guidance extending the ability to work remotely from the office through May 15, 2020. Staff is required to continue to follow MCTC's Emergency Telecommuting Policies. In addition, Director Taylor will initiate a plan in accordance with the County or State guidance to return to the office. So long as the MCTC can maintain the social distancing guidelines and increased cleaning and disinfecting for the employees, there should not be any issues.

For more information on California's response, visit covid19.ca.gov.

Federal Stimulus Package Update:

Last month, MCTC staff provided information concerning the CARES Act funding package and the status of an additional potential stimulus package for local governments. On May 8, 2020, the National Association of Regional Councils (NARC), Association of Metropolitan Planning Organizations (MPO), and the National Association of Development Organizations (NADO) sent a joint letter to the House and Senate leadership regarding the next round of COVID-19 funding, which is expected to be released the week of May 11th in the House. There may be a protracted process before we see a final product, but decisions about the House proposal are being made now. The letter explicitly requests the following:

- \$20 billion in funding through the Surface Transportation Block Grant Program (STBGP);
- That all these funds act as sub allocated STBGP funding (to be distributed by population);
- That the eligible uses of these funds be expanded so this funding can be used as the non-federal match for any project under Title 23 (Highways) and Title 49 (public transportation). This allows these funds to be used to backstop local funding and allow projects to proceed even if local funds are not available; and
- That these funds allow for a 100% federal share.

It is recommended that MCTC staff and its local jurisdictions reach out to Congressman Costa and any other local member of Congress as well as other Hill contacts to encourage them to consider pushing for its inclusion.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

D.

AGENDA ITEM: 5-D
PREPARED BY: Patricia Taylor, Executive Director

SUBJECT:

California Transportation Commission Informational Update
Enclosure: No

Action: Information and discussion

SUMMARY:

Staff will provide a verbal update regarding actions taken by the California Transportation Commission. Some of these actions include:

SB1 Grant Program One-Time Extensions

The California Transportation Commission (CTC) at its April 29, 2020 meeting approved *one-time amendment extensions* to various CTC administered SB1 programs. The following SB1 programs received approval extensions:

1. Local Streets and Roads Funding Program Annual Program Schedule impacting Fiscal Year 2020-21 funding eligibility and Fiscal Year 2019-20 expenditure reporting
2. 2020 Local Partnership Competitive Program
3. 2020 Solutions for Congested Corridors Program
4. 2020 Trade Corridor Enhancement Program
5. 2021 Active Transportation Program

For individual program schedule changes, please refer to the following CTC April 29, 2020 Meeting and Material's link: <https://catc.ca.gov/meetings-events/commission-meetings>

The CTC at its May 13, 2020 meeting approved staff recommendation to adopt the 2020 Interim Timely Use of Funds Policy, applicable to all programs under the Commission's purview except for the SHOPP, to address impacts to project delivery as a result of the COVID-19 pandemic. The 2020 Interim Timely Use of Funds shall be effective immediately and expire December 31, 2020. This action will allow the local jurisdictions to request a time extension if necessary.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.



STAFF REPORT
Board Meeting of May 20, 2020

A.

AGENDA ITEM: 7-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Transportation Development Act (TDA) Fund Compliance Audit Reports for Fiscal Year ended June 30, 2019: County of Madera, City of Chowchilla

Enclosure: Yes

Action: Accept TDA Compliance Audit Reports

SUMMARY:

MCTC has received the Fund Compliance Reports for Transportation Development Act (TDA) allocations for the Fiscal Year ended June 30, 2019 for the County of Madera and the City of Chowchilla. This report was done in accordance with Section 99245 of the Public Utilities Code by Price, Paige, and Company.

We are pleased to report that there are no adverse findings.

FISCAL IMPACT:

No fiscal impact to the FY 2019-20 Overall Work Program and Budget.

**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2019**

COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
JUNE 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Transportation Development Act Funds (TDA) Funds of the County of Madera, California (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control as it relates to the TDA Funds. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the TDA Funds of the County of Madera, California as of June 30, 2019, 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the TDA Funds of the County of Madera, California and do not purport to, and do not present fairly the financial position of the County, as of June 30, 2019, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2020 on our consideration of the County's internal control over financial reporting as it relates to the TDA Funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance as it relates to the TDA Funds.



Clovis, California
April 28, 2020

FINANCIAL STATEMENTS

**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
BALANCE SHEET
JUNE 30, 2019**

A.

ASSETS

Due from LTF/STA \$ 2,187,223

Total assets \$ 2,187,223

LIABILITIES

Accounts payable \$ 2,187,223

Total liabilities 2,187,223

FUND BALANCE

Unassigned -

Total liabilities and fund balance \$ 2,187,223

**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

A.

REVENUES

LTF non-transit allocations	\$ 1,587,149
LTF/STA transit allocation claims - CAPMC - Senior/Escort Transit	137,273
LTF/STA transit allocation claims - Madera County Connection	386,508
LTF/STA transit allocation claims - City of Madera Dial-A-Ride	251,936
LTF/STA transit allocation claims - City of Chowchilla CTAX	144,677
LTF transit allocations claims - County of Madera Amtrak	7,470
PTMISEA distributions	<u>7,489</u>

Total revenues	<u>2,522,502</u>
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EXPENDITURES

Road construction and maintenance	1,587,149
CAPMC - Senior/Escort Transit costs	137,273
Madera County Connection Transit costs	386,508
Chowchilla Area Transit Express costs	251,936
Dial-A-Ride costs	144,677
Amtrak costs	7,470
Transit facility improvements (nonoperating)	<u>7,489</u>

Total expenditures	<u>2,522,502</u>
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Net change in fund balance	-
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Fund balance - beginning	<u>-</u>
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Fund balance - ending	<u>\$ -</u>
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**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Reporting Entity

The accompanying financial statements present only the Transportation Development Act (TDA) Funds allocated to the County of Madera, California (the County) and are not intended to present fairly the financial position, changes in financial position, or cash flows of the County with accounting principles generally accepted in the United States of America.

Basis of Accounting and Measurement Focus

The financial statements of the TDA Funds have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the TDA Fund's accounting policies are described below.

The TDA Funds are accounted for in the governmental funds, specifically as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Governmental funds are accounted for on a spending of "current financial resources" measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the TDA Funds are Local Transportation Fund (LTF) and other intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Public Transportation Fund

The County contracts bus services in the Bass Lake, Oakhurst, Ahwahnee, and Coarsegold areas from the Community Action Partnership of Madera County. The Community Action Partnership of Madera County operates the service, the "Eastern Madera County Senior Citizen Bus," on a cost reimbursement basis (net of revenue collected). The bus service is available on a twenty-four hour advance notice pick-up schedule running Monday through Friday.

The County also contracts with the Community Action Partnership of Madera County for an escort service which provides transportation between Oakhurst, North Fork, Madera and Fresno. The program employs individuals driving privately-owned vehicles who are paid for each day of service.

In addition, the County contracts with First Transit, Inc. to operate the Madera County Connection bus service which connects the City of Chowchilla, California and the Eastern Madera County mountain area with the City of Madera, California and Children's Hospital of Central California.

The County also shares costs with the City of Chowchilla, California to enable the Chowchilla Area Transit Express bus to cover areas of the County.

The County contracts with the City of Madera to provide Dial-A-Ride general public, demand-response service to County residents residing primarily within the Madera Urbanized Area. Service is provided Monday through Friday from 7:00am to 6:30pm, Saturday from 9:00am to 4:00pm and on Sunday from 8:30am to 2:30pm. The agreement is renewed annually and funded with a combination of Transportation Development Act Funds, Federal Transit Administration section 5307 funds, and fare revenue.

**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Due from Other Governmental Agencies

Claims made for reimbursement of costs incurred during the fiscal year have been accrued as due from the Madera County Transportation Commission or due from other governmental agencies in the same fiscal year.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted Fund Balance

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by the Board of Supervisors, the County's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the Board of Supervisors removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned Fund Balance

Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the Board of Supervisors or its designee and may be changed at the discretion of the Board of Supervisors or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

**COUNTY OF MADERA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classification (Continued)

Unassigned Fund Balance

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the County.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, followed by the committed, assigned and unassigned resources as they are needed.

NOTE 2 – PROPOSITION 1B (PTMISEA FUNDING)

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 million 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 and for rolling stock procurement, rehabilitation or replacement.

Activity of the County PTMISEA account is as follows:

PTMISEA funds received in FY 2018/2019	\$	7,489
Expenditures incurred in FY 2018/2019		(7,489)
 PTMISEA funds, as of June 30, 2019	 \$	 <u><u>-</u></u>

NOTE 3 – SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and County’s economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues. While the County expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

OTHER 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 TRANSPORTATION DEVELOPMENT ACT

To the Board of Commissioners
Madera County Transportation Commission
Madera, 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 Transportation Development Act Funds (TDA) Funds of the County of Madera, California (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise of the TDA Funds' financial statements, and have issued our report thereon dated April 28, 2020, which included an explanatory paragraph describing that the financial statements only present the County's TDA Funds.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control), as it relates to the TDA Funds, to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of County'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 TDA Fund's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's TDA Funds financial statements are free of 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 determination of financial statement amounts. Our audit was further made to determine that TDA Funds allocated to and received by the County were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Madera County Transportation 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* and the Transportation Development Act.

Public Transportation Modernization Improvement and Service Enhancement Account (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 million 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 and for rolling stock procurement, rehabilitation or replacement.

During the fiscal year ended June 30, 2019, the County expended \$7,489 of PTMISEA funding.

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 County's internal control or on compliance as it relates to the TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Clovis, California
April 28, 2020

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2019**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Transportation Development Act (TDA) Funds of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the TDA Funds' financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control as it relates to the TDA Funds. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Transportation Development Act Funds of the City of Chowchilla, as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 1, the financial statements present only the TDA Funds of the City of Chowchilla and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2019, the changes in its financial position, or its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12-14 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2020, on our consideration of the City's internal control over financial reporting as it relates to the TDA Funds 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 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 City'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 City's internal control over financial reporting and compliance as it relates to the TDA Funds.



Clovis, California
April 28, 2020

FINANCIAL STATEMENTS

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
BALANCE SHEET
JUNE 30, 2019**

A.

	Street & Road Fund	Transit Fund	Total
ASSETS			
Cash and investments	\$ 660,707	\$ -	\$ 660,707
Receivables:			
Due from LTF	252,972	411,173	664,145
Due from other governmental agencies	4,021	-	4,021
Total assets	<u>\$ 917,700</u>	<u>\$ 411,173</u>	<u>\$ 1,328,873</u>
LIABILITIES			
Accounts payable	\$ 33,457	\$ 1,832	\$ 35,289
Due to other funds	-	418,393	418,393
Total liabilities	33,457	420,225	453,682
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	252,972	279,739	532,711
Total deferred inflows of resources	252,972	279,739	532,711
FUND BALANCES			
Restricted for:			
Highways and streets	631,271	-	631,271
Unassigned	-	(288,791)	(288,791)
Total fund balances (deficit)	631,271	(288,791)	342,480
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 917,700</u>	<u>\$ 411,173</u>	<u>\$ 1,328,873</u>

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Street & Road Fund	Transit Fund	Total
REVENUES			
LTF - non-transit allocations	\$ 95,033	\$ -	\$ 95,033
LTF - transit allocation claims	-	112,702	112,702
STA - transit allocation claims	-	92,443	92,443
Other transit revenues	-	786	786
Other non-transit revenues	26,778	-	26,778
Other intergovernmental revenues	-	73,334	73,334
Transit bus ticket sales	-	26,332	26,332
	<u>121,811</u>	<u>305,597</u>	<u>427,408</u>
EXPENDITURES			
Transit capital improvement	-	45,579	45,579
Traffic signal maintenance	6,219	-	6,219
Street maintenance	796,258	-	796,258
Transit bus costs	-	967,415	967,415
	<u>802,477</u>	<u>1,012,994</u>	<u>1,815,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(680,666)</u>	<u>(707,397)</u>	<u>(1,388,063)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	982,043	497,358	1,479,401
Transfers out	(149,992)	-	(149,992)
	<u>832,051</u>	<u>497,358</u>	<u>1,329,409</u>
Total other financing sources (uses)	<u>832,051</u>	<u>497,358</u>	<u>1,329,409</u>
Net change in fund balances	151,385	(210,039)	(58,654)
Fund balances (deficit) - beginning	<u>479,886</u>	<u>(78,752)</u>	<u>401,134</u>
Fund balances (deficit) - ending	<u>\$ 631,271</u>	<u>\$ (288,791)</u>	<u>\$ 342,480</u>

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION

Description of Reporting Entity

The accompanying financial statements present only the Transportation Development Act (TDA) Funds of the City of Chowchilla, California (the City) and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City with accounting principles generally accepted in the United States of America.

Basis of Accounting and Measurement Focus

The financial statements of the TDA Funds have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the TDA Fund's accounting policies are described below.

The TDA Funds are accounted for in governmental funds. Governmental funds are accounted for on a spending of "current financial resources" measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the TDA Funds, are Local Transportation Fund (LTF) allocations and other intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for as a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The TDA Funds are governmental funds specifically categorized as special revenue funds and are used to account for the proceeds of specific revenue sources that are legally restricted to street and road, and community development expenditures.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually restricted as to use, are revocable for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipts or earlier, if they meet the availability criteria.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Public Transportation Fund

The City records the transit allocations of both the City of Chowchilla and the County of Madera for Chowchilla Area Transit Express (CATX) service in the Transit Fund. The CATX is a general public, curb-to-curb, demand-response system operated by the City of Chowchilla.

The City and County's agreement to fund costs of the CATX service provides for the County to reimburse the City at a fixed rate per annum.

The City collects fare proceeds and has allocated them to the County based upon the terms of the Inter-Agency Agreement.

The City submits requests for reimbursement of costs, net of transit revenues, to the Madera County Transportation Commission (Madera CTC) on behalf of both the City and County.

Due from Other Governmental Agencies

Claims made for reimbursement of costs incurred during the fiscal year have been accrued as due from the Madera CTC or due from other governmental agencies in the same fiscal year.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. Typical transactions for which unavailable revenue is recorded are grants when funding requirements have been met, but the related funding is not yet available.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted Fund Balance

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Classification (Continued)

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by City Council, the City's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned Fund Balance

Amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted, or committed, must be designated as assigned fund balance.

Unassigned Fund Balance

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committee resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

NOTE 2 – CASH AND INVESTMENTS

TDA Funds participate in the City's cash and investments pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. Interest income from the investment of pooled cash is allocated on an accounting basis based on the period-end cash and investment balance of the fund as a percentage of the total pooled cash balance.

The City participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The City values all of its cash and investments at fair value on a portfolio basis. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City Council, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the year ended June 30, 2019, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes to the City's financial statements.

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 3 – PUBLIC TRANSPORTATION MODERNIZATION IMPROVEMENT AND SERVICE ENHANCEMENT ACCOUNT (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 million 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, 2019, the TDA Funds did not expend any PTMISEA funding.

NOTE 4 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expense/expenditure) until then. The TDA Funds do not have any items to report as a deferred outflow of resources.

In addition to liabilities, the statement of net position will sometimes report a section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The TDA Funds have only one type, unavailable revenues, which totaled \$252,972 and \$279,739 for the Street & Road Fund and Transit Fund respectively, as of June 30, 2019.

NOTE 5 – TRANSFERS

Transfers for the year ended June 30, 2019 are summarized as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Street and Road Fund	\$ 982,043 ⁽¹⁾	\$ 149,992 ⁽²⁾
Transit Fund	497,358 ⁽³⁾	-
Total	<u>\$ 1,479,401</u>	<u>\$ 149,992</u>

(1) Gas Tax Fund transferred \$138,413 to the Streets and Roads Fund for street maintenance and operational costs. The Debt Service Fund transferred \$539,857 to the Streets and Road Fund to cover pension obligation costs. The Measure T Fund transferred \$303,763 to the Street and Roads Fund for street maintenance and operational costs. \$10 was transferred from Robertson & 11th Street Capital Project Fund to close out the fund.

(2) Streets and Roads transferred \$149,992 to the Debt Service Funds for the PFA Streets debt service payment.

(3) The Debt Service Fund transferred \$497,358 to the Transit Fund to cover pension obligation costs.

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 6 – FARE BOX RATIO

The fare box ratio for the year ended June 30, 2019 was 5.68%.

NOTE 7 – DEFICIT FUND BALANCE – TRANSIT FUND

A deficit fund balance at June 30, 2019 in the amount \$288,791 was due mostly to the fact that revenues were recorded but not received within 60 days from the end of the year and, therefore, were treated as unavailable revenue in the financial statements.

NOTE 8 – SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and City's economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues. While the City expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
STREET & ROAD FUND
FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
LTF non-transit allocations	\$ 189,168	\$ 189,168	\$ 95,033	\$ (94,135)
Other non-transit revenues	<u>326,490</u>	<u>326,490</u>	<u>26,778</u>	<u>(299,712)</u>
Total revenues	<u>515,658</u>	<u>515,658</u>	<u>121,811</u>	<u>(393,847)</u>
EXPENDITURES				
Traffic signal maintenance	7,100	7,500	6,219	1,281
Street maintenance	<u>1,741,507</u>	<u>1,420,515</u>	<u>796,258</u>	<u>624,257</u>
Total expenditures	<u>1,748,607</u>	<u>1,428,015</u>	<u>802,477</u>	<u>625,538</u>
Excess of revenues over (under) expenditures	<u>(1,232,949)</u>	<u>(912,357)</u>	<u>(680,666)</u>	<u>231,691</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	722,820	1,262,688	982,043	(280,645)
Transfers out	<u>(150,236)</u>	<u>(150,236)</u>	<u>(149,992)</u>	<u>244</u>
Total other financing sources (uses)	<u>572,584</u>	<u>1,112,452</u>	<u>832,051</u>	<u>(280,401)</u>
Net changes in fund balances	<u>\$ (660,365)</u>	<u>\$ 200,095</u>	151,385	<u>\$ (48,710)</u>
Fund balance (deficit) - beginning			<u>479,886</u>	
Fund balance (deficit) - ending			<u>\$ 631,271</u>	

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
TRANSIT FUND
FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
LTF - non-transit allocations	\$ 17,520	\$ 17,520	\$ -	\$ (17,520)
LTF - transit allocation claims	309,432	309,432	112,702	(196,730)
STA - transit allocation claims	92,443	92,443	92,443	-
Other transit revenues	1,000	1,000	786	(214)
Other intergovernmental revenues	167,254	167,254	73,334	(93,920)
Transit bus ticket sales	19,600	19,600	26,332	6,732
	<u>607,249</u>	<u>607,249</u>	<u>305,597</u>	<u>(301,652)</u>
EXPENDITURES				
Transit capital improvement	-	45,748	45,579	169
Transit bus costs	607,250	1,051,081	967,415	83,666
	<u>607,250</u>	<u>1,096,829</u>	<u>1,012,994</u>	<u>83,835</u>
Excess of revenues over (under) expenditures	(1)	(489,580)	(707,397)	(217,817)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	497,358	497,358	-
	<u>-</u>	<u>497,358</u>	<u>497,358</u>	<u>-</u>
Net changes in fund balances	\$ (1)	\$ 7,778	(210,039)	\$ (217,817)
Fund balance (deficit) - beginning			(78,752)	
Fund balance (deficit) - ending			<u>\$ (288,791)</u>	

**CITY OF CHOWCHILLA, CALIFORNIA
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

A.

BUDGETARY INFORMATION

The City of Chowchilla, California (the City) establishes annual budgets for the Transportation Development Act (TDA) Funds. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) The department heads prepare a budget request based upon the previous year's expenditures.
- 2) A meeting is held between the department heads, Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
- 3) The City Administrator submits the proposed City Budget to the City Council, who makes decisions regarding department budgets.
- 4) The approved budget is placed in the City's accounting system and monitored by the Finance Department as well as by the department heads.

Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.

- 5) Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year that the applicable purchase orders are expected to be issued. Budgeted amounts are maintained as originally adopted and as further amended by the City Council. The level of control (level at which expenditures may not exceed budget) is at fund level for the TDA Funds.

OTHER REPORT

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The Place to Be

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 TRANSPORTATION DEVELOPMENT ACT

To the Board of Commissioners
Madera County Transportation Commission
Madera, 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 Transportation Development Act (TDA) Funds of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the TDA Funds' financial statements, and have issued our report thereon dated April 28, 2020, which included an explanatory paragraph describing that the financial statements only present the City's TDA Funds.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as it relates to the City's TDA Funds, to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's TDA Funds financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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Clovis, CA 93611
tel 559.299.9540
fax 559.299.2344

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's TDA Funds 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 determination of financial statement amounts. Our audit was further made to determine that TDA Funds allocated to and received by the City were expended in conformance with applicable statutes, rules and regulations of the Transportation Development Act and the allocation instructions and resolutions of the Madera County Transportation 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* and the Transportation Development Act.

Public Transportation Modernization Improvement and Service Enhancement Account (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 million 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 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, 2019, the City did not expend any PTMISEA funding.

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 City's internal control or on compliance as it relates to the TDA Funds. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Price Paige & Company

Clovis, California
April 28, 2020



STAFF REPORT
Board Meeting of May 20, 2020

B.

AGENDA ITEM: 7-B

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Transportation Development Act (TDA) – Fund Estimates and Apportionment, LTF Resolution 20-04 and STA Resolution 20-05, and State of Good Repair (SGR).

Enclosure: Yes

Action: Approve TDA Fund Estimates and Apportionment, Resolutions 20-04 and 20-05, and State of Good Repair

SUMMARY:

MCTC releases preliminary TDA apportionment estimates in February of each year to provide timely budget information for the City of Madera, City of Chowchilla, and County of Madera. The State has released the population estimates for California cities and counties. Included in your package is the final TDA apportionment that reflects the population changes. Please note that due to potential COVID-19 impacts, these estimates may need to be revised later.

Local Transportation Fund (LTF): Prior to February 1 of each year, the county auditor provides MCTC an estimate of monies to be available for apportionment and allocation during the ensuing fiscal year. The estimate for FY 2020-21 is **\$4,487,322**. The estimate includes monies anticipated to be deposited in the fund during the ensuing fiscal year. The county auditor makes an estimate from such data including those which may be furnished by the State Board of Equalization. The county auditor will furnish a revised or updated estimate of funds available when requested by MCTC staff.

State Transit Assistance (STA): Pursuant to Public Utilities Code Section 99312.7, the State Controller is directed to send a preliminary estimate of STA Funds to each transportation planning agency. For fiscal year 2020-21, there is \$692,253,000 budgeted according to the most current information from the State Controller's Office. The STA allocation estimate for Madera County is **\$1,415,521**. Please note that a revised estimate will be released by the State Controller during August 2020.

State of Good Repair (SGR): Pursuant to Public Utilities Code Section 99312.1(c), the State Controller is directed to send an estimate of SGR Funds to each transportation planning agency. For fiscal year 2020-21, there is \$110,746,000 budgeted according to the most current information from the State Controller's Office. The SGR allocation estimate for Madera County is **\$226,454**. Please note that a revised estimate will be released by the State Controller during August 2020.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.

**BEFORE
THE COMMISSIONERS OF
THE MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of APPORTIONMENT OF FY 2020-21 LOCAL TRANSPORTATION FUND	Resolution No.: 20-04
--	------------------------------

WHEREAS, the Madera County Transportation Commission (MCTC) is empowered to apportion and allocate the Local Transportation Fund; and

WHEREAS, the County Auditor, per Section 6620 of the California Administrative Code, has estimated that \$4,387,322 will be available for Fiscal Year 2020-21; and

WHEREAS, \$100,000 of these moneys is necessary for administration of the Transportation Development Act, and

WHEREAS, the Local Agencies have agreed that 2% of the Local Transportation Fund be allocated to the Bicycle and Pedestrian Fund per Section 99234; and an allocation for County-wide pedestrian and bicycle facilities is to be made in this fiscal year per Section 99234; and

WHEREAS, that the Bicycle and Pedestrian Funds will then be apportioned and allocated to each Local Agency based upon its proportionate share of Madera County population per Department of Finance estimates; and

WHEREAS, the Local Agencies have agreed to a MCTC expenditure of \$131,619 for shared system planning costs, per Section 99233.2 of the Transportation Development Act; and

WHEREAS, the County of Madera has entered into an agreement, Agreement No. 5686-C-96) - May 21, 1996, with the City of Chowchilla for annexation of State Prison Facilities to the City of Chowchilla, per A.B. No. 1997 – an act to add Section 56111.12 to the Government Code, and to amend Section 99231 of the Public Utilities Code, relating to annexation, and declaring the urgency thereof, to take effect immediately; and

WHEREAS, Agreement No. 5686-C-96 states the County of Madera and the City of Chowchilla agree that the County shall be entitled to receive from Chowchilla a sum equal to the sum of the revenues from all existing revenue sources attributable to the prison territory, including, but not necessarily limited to, Transportation Development Act Funds, Measure “T” Sales and Use Tax Ordinance Funds, FAST Act Funds, and Sales and Use Tax Revenues generated from taxable sales and uses within the prison territory; and

WHEREAS, the California Department of Finance has provided information that the January 31, 2020 population housed in the two state prison facilities is 5,821; and

WHEREAS, the populations of the County and the City of Chowchilla have been adjusted to reflect the new DOF (E1) population report dated May 1, 2020 adjustments are as follows:

Calculation of Madera County and City of Chowchilla

Population per 05/01/20 DOF

	DOF(E-1) Population 05/01/20	DOF Prison Population	Adjusted Populations
Chowchilla	18,196	(5,821)	12,375
County	74,536	5,821	80,357

NOW, THEREFORE, LET IT BE RESOLVED, that the Madera County Transportation Commission makes the following apportionments from the remaining \$4,387,322:

Member	DOF Population 05/01/20	Percent	Available for Allocation	2% Article 3 Bicycle & Pedestrian	3% RTPA Planning	Article 4, Article 8
Chowchilla	12,375	7.82%	\$ 343,308	\$ 6,866	\$ 10,299	\$ 326,143
Madera	65,415	41.36%	\$ 1,814,746	\$ 36,295	\$ 54,442	\$ 1,724,009
County	80,357	50.81%	\$ 2,229,268	\$ 44,585	\$ 66,878	\$ 2,117,805
Total	158,147	100.00%	\$ 4,387,322	\$ 87,746	\$131,619	\$ 4,167,957

BE IT FURTHER RESOLVED, that the County Auditor will disburse MCTC moneys on a reimbursement method, upon the filing of an appropriate claim form by one of the above listed agencies, and upon the signature endorsement of the Executive Director of the Madera County Transportation Commission, who is solely authorized to approve said reimbursement claims on behalf of the Commission.

The foregoing resolution was adopted this 20th day of May 2020 by the following vote:

Commissioner Max Rodriguez _____
 Commissioner Jose Rodriguez _____
 Commissioner Waseem Ahmed _____
 Commissioner Tom Wheeler _____
 Commissioner Brett Frazier _____
 Commissioner Andy Medellin _____

 Chairman, Madera County Transportation Commission

 Executive Director, Madera County Transportation Commission

**BEFORE
THE COMMISSIONERS OF
THE MADERA COUNTY TRANSPORTATION COMMISSION
COUNTY OF MADERA, STATE OF CALIFORNIA**

In the matter of APPORTIONMENT OF FY 2020-21 STATE TRANSIT ASSISTANCE FUND	Resolution No.: 20-05
---	------------------------------

WHEREAS, the Mills-Alquist-Deddeh Act of 1979 established a State Transit Assistance Fund for each transportation planning agency in California; and

WHEREAS, the California State Legislature has allocated \$692,253,000 in 2020-21 for the State Transit Assistance Fund; and

WHEREAS, the 2020-21 estimate for the State Transit Assistance Fund is \$1,415,521 for Madera County; and

WHEREAS, the County of Madera, City of Madera, and City of Chowchilla expends Transportation Development Act Funds for various transportation purposes; and

WHEREAS, the County of Madera has entered into an agreement, Agreement No. 5686-C-96) - May 21, 1996, with the City of Chowchilla for annexation of State Prison Facilities to the City of Chowchilla, per A.B. No. 1997 – an act to add Section 56111.12 to the Government Code, and to amend Section 99231 of the Public Utilities Code, relating to annexation, and declaring the urgency thereof, to take effect immediately; and

WHEREAS, Agreement No. 5686-C-96 states the County of Madera and the City of Chowchilla agree that the County shall be entitled to receive from Chowchilla a sum equal to the sum of the revenues from all existing revenue sources attributable to the prison territory, including, but not necessarily limited to, Transportation Development Act Funds, FAST Act Funds, Measure “T” Sales and Use Tax Ordinance Funds, and Sales and Use Tax Revenues generated from taxable sales and uses within the prison territory; and

WHEREAS, the California Department of Finance has provided information that the January 31, 2020 population housed in the two state prison facilities is 5,821; and

WHEREAS, the populations of the County and the City of Chowchilla have been adjusted to reflect the new DOF (E1) population report dated May 1, 2020 adjustments are as follows:

Calculation of Madera County and City of Chowchilla

Population per 05/01/19 DOF

	DOF(E-1) Population 05/01/20	DOF Prison Population	Adjusted Populations
Chowchilla	18,196	(5,821)	12,375
County	74,536	5,821	80,357

WHEREAS, the County of Madera, City of Chowchilla, and City of Madera have requests for 2020-21 allocations,

Member	DOF (E-1) Population 05/01/20	Percent		PUC 99313 Allocation	PUC 99314 Allocation	Total Allocation
Chowchilla	12,375	7.82%		\$108,220	\$15,583	\$123,803
Madera	65,415	41.36%		\$572,058	\$13,465	\$585,523
County	80,357	50.81%		\$702,726	\$3,469	\$706,195
Totals	158,147	100.00%		\$1,383,004	\$32,517	\$1,415,521

BE IT FURTHER RESOLVED, that the Madera County Transportation Commission will not accept claims from these three entities for transportation planning or mass transportation purposes unless the California State Legislature allocates funds to the State Transit Assistance fund.

The foregoing resolution was adopted this 20th day of May 2020 by the following vote:

Commissioner Max Rodriguez _____
 Commissioner Jose Rodriguez _____
 Commissioner Waseem Ahmed _____
 Commissioner Tom Wheeler _____
 Commissioner Brett Frazier _____
 Commissioner Andy Medellin _____

Chairman, Madera County Transportation Commission

Executive Director, Madera County Transportation Commission



STAFF REPORT
Board Meeting of May 20, 2020

A.

AGENDA ITEM: 9-A

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Measure "T" Fund Compliance Audit Reports for Fiscal Year ended June 30, 2019: County of Madera, City of Chowchilla

Enclosure: Yes

Action: Accept Measure T Compliance Audit Reports

SUMMARY:

MCTA has received the Measure "T" Compliance Audit Reports for the Fiscal Year ended June 30, 2019 for the County of Madera and the City of Chowchilla. This report was done in accordance with Section 99245 of the Public Utilities Code by Price, Paige, and Company.

We are pleased to report that there are no adverse findings.

FISCAL IMPACT:

No fiscal impact to the approved FY 2019-20 Overall Work Program and Budget.

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2019**

COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
JUNE 30, 2019

A.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure "T" Fund of the County of Madera, California (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control as it relates to the Measure "T" Fund. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "T" Fund of the County of Madera, California as of June 30, 2019, 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.

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Clovis, CA 93611
tel 559.299.9540
fax 559.299.2344

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure “T” Fund of the County of Madera, California and do not purport to, and do not present fairly the financial position of the County, as of June 30, 2019, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management’s discussion and analysis (MD&A) and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure “T” Fund’s financial statements. The Balance Sheet by Funding Source and the Schedule of Revenues and Expenditures by Funding Source (the Schedules) are presented for purposes of additional analysis and are not a required part of the financial statements.

The Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the 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 April 28, 2020 on our consideration of the County’s internal control over financial reporting as it relates to the Measure “T” Fund and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control over financial reporting and compliance as it relates to the Measure “T” Fund.



Clovis, California
April 28, 2020

FINANCIAL STATEMENTS

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
BALANCE SHEET
JUNE 30, 2019**

A.

ASSETS

Current Assets:

Cash	\$ 13,160,219
Due from other government	<u>655,525</u>

Total assets	<u>\$ 13,815,744</u>
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LIABILITIES

Accounts payable	\$ 10,485
Due to other funds	<u>2,176,978</u>

Total liabilities	<u>2,187,463</u>
-------------------	------------------

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue	<u>238,365</u>
---------------------	----------------

Total deferred inflows of resources	<u>238,365</u>
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FUND BALANCE

Restricted	<u>11,389,916</u>
------------	-------------------

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 13,815,744</u>
--	----------------------

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2019**

A.

REVENUES

Measure "T" sales tax	\$ 3,701,281
Interest	<u>205,367</u>
Total revenues	<u>3,906,648</u>

EXPENDITURES

Highway and streets	<u>2,641,152</u>
Total expenditures	<u>2,641,152</u>
Net change in fund balance	1,265,496
Fund balance - beginning	<u>10,124,420</u>
Fund balance - ending	<u>\$ 11,389,916</u>

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION

Description of Reporting Entity

The accompanying financial statements present only the Measure "T" Fund as recorded in the County of Madera (the County) and are not intended to present fairly the financial position, changes in financial position, or cash flows of the County with accounting principles generally accepted in the United States of America.

Basis of Accounting and Measurement Focus

The financial statements of the Measure "T" Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Measure "T" Fund's accounting policies are described below.

The Measure "T" Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Governmental funds are accounted for on a spending of "current financial resources" measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Measure "T" Fund are intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually unrestricted as to use and are revocable only for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The County records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations.

COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION (Continued)

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted Fund Balance

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by the Board of Supervisors, the County's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the Board of Supervisors removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned Fund Balance

Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the Board of Supervisors or its designee and may be changed at the discretion of the Board of Supervisors or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

Unassigned Fund Balance

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the County.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, followed by the committed, assigned, and unassigned resources as they are needed.

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 2 – CASH AND INVESTMENTS

The Measure "T" Fund participates in the County's cash and investments pool that includes all other County funds, which the County Treasurer invests to enhance interest earnings. Income from the investment of pooled cash is allocated on a quarterly basis, based upon the actual daily balance of the fund as a percentage of the total pooled cash balance.

The County participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The County values all of its cash and investments at fair value on a portfolio basis. The County manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the County Council, and that follows the guidelines of the State of California Government Code.

Countywide information concerning cash and investments for the year ended June 30, 2019, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes of the County's Financial Statement.

NOTE 3 – DUE FROM OTHER GOVERNMENT

Due from other government consists of the Measure "T" allocations due from Madera Commission Transportation Authority. As of June 30, 2019, the balance of \$655,525 is related to the fourth quarter and excess disbursements of the fiscal year 2018-19 Measure "T" allocations.

NOTE 4 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The County has no items to report in this category.

In addition to liabilities, the statement of net position will sometimes report a section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has one type of deferred inflows, unavailable revenues, which totaled \$238,365 as of June 30, 2019.

NOTE 5 – SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and County's economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues. While the County expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

SUPPLEMENTARY INFORMATION

**COUNTY OF MADERA, CALIFORNIA
MEASURE "T" FUND
BALANCE SHEET
BY FUNDING SOURCE
JUNE 30, 2019**

A.

	Commuter Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Eliminations	Total
ASSETS						
Current Assets:						
Cash	\$ 6,688,740	\$ 5,595,648	\$ 91,765	\$ 784,066	\$ -	\$ 13,160,219
Due from other divisions	-	274,193	-	-	(274,193)	-
Due from other government	<u>319,768</u>	<u>308,002</u>	<u>2,174</u>	<u>25,581</u>	<u>-</u>	<u>655,525</u>
Total assets	<u>\$ 7,008,508</u>	<u>\$ 6,177,843</u>	<u>\$ 93,939</u>	<u>\$ 809,647</u>	<u>\$ (274,193)</u>	<u>\$ 13,815,744</u>
LIABILITIES						
Current Liabilities:						
Accounts payable	\$ 10,485	\$ -	\$ -	\$ -	\$ -	\$ 10,485
Due to other divisions	274,193	-	-	-	(274,193)	-
Due to other funds	<u>119,993</u>	<u>2,056,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,176,978</u>
Total liabilities	<u>404,671</u>	<u>2,056,985</u>	<u>-</u>	<u>-</u>	<u>(274,193)</u>	<u>2,187,463</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	<u>116,275</u>	<u>111,997</u>	<u>791</u>	<u>9,302</u>	<u>-</u>	<u>238,365</u>
Total deferred inflows of resources	<u>116,275</u>	<u>111,997</u>	<u>791</u>	<u>9,302</u>	<u>-</u>	<u>238,365</u>
FUND BALANCE						
Restricted	<u>6,487,562</u>	<u>4,008,861</u>	<u>93,148</u>	<u>800,345</u>	<u>-</u>	<u>11,389,916</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,008,508</u>	<u>\$ 6,177,843</u>	<u>\$ 93,939</u>	<u>\$ 809,647</u>	<u>\$ (274,193)</u>	<u>\$ 13,815,744</u>

**COUNTY OF MADERA, CALIFORNIA
 MEASURE "T" FUND
 SCHEDULE OF REVENUES AND EXPENDITURES
 BY FUNDING SOURCE
 FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Commute Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Total
REVENUES					
Measure "T" sales tax	\$ 1,805,501	\$ 1,739,063	\$ 12,277	\$ 144,440	\$ 3,701,281
Interest	103,261	88,146	1,492	12,468	205,367
 Total revenues	 1,908,762	 1,827,209	 13,769	 156,908	 3,906,648
EXPENDITURES					
Highway and streets	450,283	2,190,869	-	-	2,641,152
 Total expenditures	 450,283	 2,190,869	 -	 -	 2,641,152
 Net changes in fund balance	 1,458,479	 (363,660)	 13,769	 156,908	 1,265,496
Fund balance - beginning (restated)	5,029,083	4,372,521	79,379	643,437	10,124,420
Fund balance - ending	\$ 6,487,562	\$ 4,008,861	\$ 93,148	\$ 800,345	\$ 11,389,916

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OTHER REPORT

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The Place to Be

**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 MEASURE "T" ENABLING LEGISLATION**

To the Board of Commissioners
Madera County Transportation Commission
Madera, 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 Measure "T" Fund of the County of Madera, California (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Measure "T" Fund's financial statements, and have issued our report thereon dated April 28, 2020, which included an explanatory paragraph that the financial statements only present the County's Measure "T" Fund.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control), as it relates to the Measure "T" Fund, to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of County'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 Measure "T" Fund's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's Measure "T" Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our audit was further made to determine that allocations made and

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expended by the County were made in accordance with the Measure "T" Enabling Legislation. 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*.

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 County's internal control or on compliance as it relates to the Measure "T" Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Clovis, California
April 28, 2020

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2019**

CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
JUNE 30, 2019

A.

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The Place to Be

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Madera County Transportation Commission
Madera, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure "T" Fund of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Measure "T" Fund's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control as it relates to the Measure "T" Fund. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure "T" Fund of the City of Chowchilla, California as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure “T” Fund of the City of Chowchilla and do not purport to, and do not present fairly the financial position of the City, as of June 30, 2019, and the changes in financial position or its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12-13 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the 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 financial statements, and other knowledge we obtained during our audit of the 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 City’s Measure “T” Fund’s financial statements. The Balance Sheet by Funding Source and the Schedule of Revenues and Expenditures by Funding Source (the Schedules) are presented for purposes of additional analysis and are not a required part of the financial statements.

The Schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules are fairly stated, in all material respects, in relation to the 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 April 28, 2020, on our consideration of the City’s internal control over financial reporting as it relates to the Measure “T” Fund 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 City’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 City’s internal control over financial reporting and compliance as it relates to the Measure “T” Fund.



Clovis, California
April 28, 2020

FINANCIAL STATEMENTS

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
BALANCE SHEET
JUNE 30, 2019**

A.

ASSETS

Cash and investments	\$ 1,329,079
Due from MCTA	<u>100,944</u>
 Total assets	 <u>\$ 1,430,023</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenues	\$ <u>36,920</u>
 Total deferred inflows of resources	 <u>36,920</u>

FUND BALANCE

Restricted for highway and streets	<u>1,393,103</u>
 Total fund balance	 <u>1,393,103</u>

Total deferred inflows of resources and fund balance	<u>\$ 1,430,023</u>
--	---------------------

**CITY OF CHOWCHILLA, CALIFORNIA
 MEASURE "T" FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2019**

A.

REVENUES	
Measure "T" sales tax	\$ 575,870
Interest	<u>21,920</u>
Total revenues	<u>597,790</u>
 EXPENDITURES	
Debt service:	
Principal	<u>159,264</u>
Total expenditures	<u>159,264</u>
Excess of revenues over (under) expenditures	<u>438,526</u>
 OTHER FINANCING SOURCES (USES)	
Transfers out	<u>(312,208)</u>
Total other financing sources (uses)	<u>(312,208)</u>
Net change in fund balance	126,318
Fund balance - beginning	<u>1,266,785</u>
Fund balance - ending	<u><u>\$ 1,393,103</u></u>

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION

Description of Reporting Entity

The accompanying financial statements present only the Measure "T" Transportation Sales Tax Fund as recorded in the Measure "T" Fund of the City of Chowchilla, California (the City) and are not intended to present fairly the financial position, changes in financial position, or cash flows of the City with accounting principles generally accepted in the United States of America.

Basis of Accounting and Measurement Focus

The financial statements of the Measure "T" Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Measure "T" Fund's accounting policies are described below.

The Measure "T" Fund is a governmental fund specifically categorized as a special revenue fund. Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes. Governmental funds are accounted for on a "current financial resources" measurement focus and the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except those revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the Measure "T" Fund are intergovernmental revenues. Expenditures are recorded in the accompanying period in which the related fund liability is incurred.

Intergovernmental revenues (primarily grants and subventions), which are received as reimbursement for specific purposes or projects, are recognized based upon the expenditures recorded. Intergovernmental revenues, which are usually restricted as to use, are revocable only for failure to meet prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier, if they meet the availability criterion.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Due from Madera County Transportation Authority (MCTA)

Due from MCTA consists of the Measure "T" allocations due from Madera Commission Transportation Authority. As of June 30, 2019, the balance of \$100,944 is related to the fourth quarter and excess disbursements of the fiscal year 2019 Measure "T" allocations.

CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

A.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING INFORMATION (Continued)

Unavailable Revenue

In the fund financial statements, unavailable revenue is recorded when transactions have not yet met the revenue recognition criteria based on the modified accrual basis of accounting. The City records unavailable revenue for transactions for which revenues have been earned, but for which funds are not available to meet current financial obligations. The City received the excess allocations of fiscal year 2019 Measure "T" monies after the available period (60 days after year-end).

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance

Amounts cannot be spent either because they are in nonspendable form (such as inventory or prepaid expense, and long-term loans and notes receivable) or because they are legally or contractually required to be maintained intact (such as principal of a permanent fund).

Restricted Fund Balance

Amounts with external constraints placed on the use of these resources (such as debt covenants, grantors, contributors, or laws or regulations of other governments, etc.) or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by City Council, the City's highest level of decision-making authority, through an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified uses through the same type of formal action taken to establish the commitment.

Assigned Fund Balance

Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. For all governmental funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted or committed must be designated as assigned fund balance.

Unassigned Fund Balance

This classification includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the City.

The City would typically use restricted fund balances first, followed by committee resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 2 – CASH AND INVESTMENTS

The Measure "T" Fund participates in the City's cash and investments pool that includes all other City funds, which the City Treasurer invests to enhance interest earnings. Interest income from the investment of pooled cash is allocated on an accounting basis based on the period-end cash and investment balance of the funds as a percentage of the total pooled cash balance.

The City participates in an investment pool managed by the State of California, titled Local Agency Investment Fund (LAIF), which has invested a portion of the pool funds in Structured Notes and Assets-Backed Securities. The City values all of its cash and investments at fair value on a portfolio basis. The City manages its pooled idle cash and investments under a formal investment policy that is adopted and reviewed by the City Council, and that follows the guidelines of the State of California Government Code.

Citywide information concerning cash and investments for the year ended June 30, 2019, including authorized investments, custodial credit risk, credit and interest rate risk for debt securities and concentration of investments, carrying amount and market value of deposits and investments, may be found in the notes of the City's financial statements.

NOTE 3 – LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended June 30, 2019:

	<u>June 30, 2018</u>	<u>Reductions</u>	<u>June 30, 2019</u>	<u>Amount Due Within One Year</u>
Measure T Interprogram Loan (MCTA)	\$ 157,500	\$ (157,500)	\$ -	\$ -
Total Long-Term Debt	<u>\$ 157,500</u>	<u>\$ (157,500)</u>	<u>\$ -</u>	<u>\$ -</u>

The City entered into a loan agreement in 2009, with the Madera County Transportation Authority to receive an advance of Measure "T" revenues. The loan is a lien on the City's portion of the Regional Rehabilitation/Reconstruction/Maintenance Program and Safe Routes to School and Job Program. Principal is payable annually on June 30 in the amount of \$157,500, plus interest payments calculated as the total principal outstanding times the average LAIF rate for the prior calendar year. The final payment on this loan was made during the year ended June 30, 2019.

Long-term debt is not reported on the balance sheet which uses the "current financial resources" measurement focus and the modified accrual basis of accounting as required by the Generally Accepted Accounting Principles (GAAP). However, under the modified accrual basis of accounting, the principal on the long-term debt is reported on the statement of revenues, expenditures and changes in fund balances.

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019**

A.

NOTE 4 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City does not have any items to report as a deferred outflow of resources.

In addition to liabilities, the statement of net position will sometimes report a section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of deferred inflows, unavailable revenues, which totaled \$36,920 as of June 30, 2019.

NOTE 5 – TRANSFERS

Transfers for the year ended June 30, 2019 are summarized as follows:

	<u>Transfers Out</u>
Measure T Fund	\$ 312,208 ⁽¹⁾

⁽¹⁾ Measure T Fund transferred \$212,948 to Streets and Roads (LTF) for street maintenance and operational costs and \$99,260 to the Capital Projects Fund for the Wilson Scholl Project.

NOTE 6 – SUBSEQUENT EVENT

On March 11, 2020 the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. In response, the State of California issued a shelter in-place order and the temporary closure of all businesses deemed to be nonessential. Accordingly, there will be a contraction of the national, state and City's economy, which will potentially result in a reduction and/or delay of the receipt of tax revenues. While the City expects there to potentially be a negative financial impact, since the duration and impact is unknown, management is unable to reasonably quantify the effect on future financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF CHOWCHILLA, CALIFORNIA
 MEASURE "T" FUND
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Measure "T" sales tax	\$ 379,010	\$ 379,010	\$ 575,870	\$ 196,860
Interest	<u>8,225</u>	<u>8,225</u>	<u>21,920</u>	<u>13,695</u>
Total revenues	<u>387,235</u>	<u>387,235</u>	<u>597,790</u>	<u>210,555</u>
EXPENDITURES				
Debt service:				
Principal	158,133	169,233	159,264	9,969
Interest expense	<u>1,420</u>	<u>1,420</u>	<u>-</u>	<u>1,420</u>
Total expenditures	<u>159,553</u>	<u>170,653</u>	<u>159,264</u>	<u>11,389</u>
Excess of revenues over (under) expenditures	<u>227,682</u>	<u>216,582</u>	<u>438,526</u>	<u>221,944</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	<u>(463,763)</u>	<u>(463,763)</u>	<u>(312,208)</u>	<u>151,555</u>
Total other financing sources (uses)	<u>(463,763)</u>	<u>(463,763)</u>	<u>(312,208)</u>	<u>151,555</u>
Net change in fund balance	<u>\$ (236,081)</u>	<u>\$ (247,181)</u>	126,318	<u>\$ 373,499</u>
Fund balance - beginning			<u>1,266,785</u>	
Fund balance - ending			<u>\$ 1,393,103</u>	

**CITY OF CHOWCHILLA, CALIFORNIA
MEASURE "T" FUND
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2019**

A.

BUDGETARY INFORMATION

The City of Chowchilla, California (the City) establishes annual budgets for the Measure "T" Fund. Except for encumbrances and long-term projects in progress, which are carried forward to the following year, all appropriations remaining will lapse at year-end. The following procedures are followed in establishing the budgetary data reflected in the budgetary comparison schedules:

- 1) The department heads prepare a budget request based upon the previous year's expenditures.
- 2) A meeting is held between the department heads, Finance Director and the City Administrator for the purpose of reviewing and prioritizing the budget requests.
- 3) The City Administrator submits the proposed City Budget to the City Council, who makes decisions regarding department budgets.
- 4) The approved budget is placed in the City's accounting system and monitored by the Finance Department, as well as by the department heads.

Department heads may, with the City Administrator's authorization, transfer amounts between line items which do not change the original operational budget appropriation limit of the department. The transfers between departments and funds require approval of the City Council.

- 5) Budgets are adopted on the modified accrual basis. Revenues are budgeted in the year receipt is expected, and expenditures are budgeted in the year in which the applicable purchase orders are to be made. Budgeted amounts are maintained as originally adopted until further amended as described above. The level of control (level at which expenditures may not exceed budget) is at the fund levels for the Measure "T" Fund.

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SUPPLEMENTARY INFORMATION

**CITY OF CHOWCHILLA, CALIFORNIA
 MEASURE "T" FUND
 BALANCE SHEET
 BY FUNDING SOURCE
 JUNE 30, 2019**

A.

	Commuter Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Fund Total
ASSETS					
Cash and investments	\$ 340,327	\$ 780,278	\$ 105,626	\$ 102,848	\$ 1,329,079
Due from MCTA	49,213	43,841	3,945	3,945	100,944
Total assets	\$ 389,540	\$ 824,119	\$ 109,571	\$ 106,793	\$ 1,430,023
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	\$ 17,981	\$ 16,045	\$ 1,447	\$ 1,447	\$ 36,920
Total deferred inflows of resources	17,981	16,045	1,447	1,447	36,920
FUND BALANCE					
Restricted for highway and streets	371,559	808,074	108,124	105,346	1,393,103
Total fund balance	371,559	808,074	108,124	105,346	1,393,103
Total deferred inflows of resources and fund balance	\$ 389,540	\$ 824,119	\$ 109,571	\$ 106,793	\$ 1,430,023

**CITY OF CHOWCHILLA, CALIFORNIA
 MEASURE "T" FUND
 SCHEDULE OF REVENUES AND EXPENDITURES
 BY FUNDING SOURCE
 FOR THE YEAR ENDED JUNE 30, 2019**

A.

	Commuter Corridors/ Farm to Market	Safe Routes to School and Jobs	Transit Enhancement	Environmental Enhancement	Fund Total
REVENUES					
Measure "T" sales tax	\$ 280,912	\$ 250,011	\$ 22,474	\$ 22,473	\$ 575,870
Interest	<u>7,254</u>	<u>11,850</u>	<u>1,429</u>	<u>1,387</u>	<u>21,920</u>
Total revenues	<u>288,166</u>	<u>261,861</u>	<u>23,903</u>	<u>23,860</u>	<u>597,790</u>
EXPENDITURES					
Debt service:					
Principal	<u>104,586</u>	<u>54,678</u>	-	-	<u>159,264</u>
Total expenditures	<u>104,586</u>	<u>54,678</u>	-	-	<u>159,264</u>
Excess of revenues over (under) expenditures	<u>183,580</u>	<u>207,183</u>	<u>23,903</u>	<u>23,860</u>	<u>438,526</u>
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(212,948)</u>	<u>(99,260)</u>	-	-	<u>(312,208)</u>
Total other financing sources (uses)	<u>(212,948)</u>	<u>(99,260)</u>	-	-	<u>(312,208)</u>
Net change in fund balance	(29,368)	107,923	23,903	23,860	126,318
Fund balance - beginning	<u>400,927</u>	<u>700,151</u>	<u>84,221</u>	<u>81,486</u>	<u>1,266,785</u>
Fund balance - ending	<u>\$ 371,559</u>	<u>\$ 808,074</u>	<u>\$ 108,124</u>	<u>\$ 105,346</u>	<u>\$ 1,393,103</u>

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OTHER INDEPENDENT AUDITOR'S REPORT

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The Place to Be

**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 MEASURE "T" ENABLING LEGISLATION**

To the Board of Commissioners
Madera County Transportation Commission
Madera, 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 Measure "T" Fund of the City of Chowchilla, California (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Measure "T" Fund's financial statements, and have issued our report thereon dated April 28, 2020, which included an explanatory paragraph describing that the financial statements only present the City's Measure "T" Fund.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as it relates to the Measure "T" Fund, to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of City'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 City's Measure "T" Fund financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's Measure "T" Fund 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 determination of financial statement amounts. Our audit was further made to determine that allocations made and expended by the City were made in accordance with the Measure "T" Enabling Legislation. However, providing an

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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*.

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 City's internal control or on compliance as it relates to the Measure "T" Fund. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Clovis, California
April 28, 2020



STAFF REPORT
Board Meeting of May 20, 2020

B.

AGENDA ITEM: 9-B

PREPARED BY: Troy McNeil, Deputy Director/Fiscal Supervisor

SUBJECT:

Measure "T" FY 2020-21 Allocation

Enclosure: Yes

Action: Approve Measure "T" FY 2020-21 Allocation

SUMMARY:

The 2020-21 Measure "T" Final Allocation is included in your package. The allocation provides a not to exceed budget allocation for each Measure "T" program for each agency. The annual revenue projection is calculated using current economic conditions and is allocated based on population estimates from the Department of Finance. Due to potential COVID-19 impacts to the sales tax revenue, staff will closely monitor receipts and will keep Board members and agency staff updated as needed.

Staff has requested that each agency prepare their Annual Expenditure Plan (AEP) identifying how each agency anticipates spending the funds in FY 2020-21 for each category, including the subcategories. The AEPs will then be incorporated into the Annual Work Program which will be presented as a draft document at the next Board meeting.

FISCAL IMPACT:

No fiscal impact to the approved 2019-20 Overall Work Program and Budget.

