

**TAHOE TRANSPORTATION DISTRICT (TTD)
PROGRAM IMPLEMENTATION COMMITTEE**

Meeting Agenda

**Tahoe Regional Planning Agency
128 Market Street
Stateline, NV 89448**

**January 12, 2024
2:00 p.m.**

The Tahoe Transportation District Program Implementation Committee meeting will be physically open to the public at the Tahoe Regional Planning Agency, Stateline, NV 89449 and in accordance with California and Nevada law, Committee members may be teleconferencing into the meeting via GoToWebinar in accordance with requirements under California Government Code section 54953(f).

Committee members: Wesley Rice-Chair, Cody Bass, Brian Bigley, Andy Chapman, Brendan Ferry, Nick Speal, Raymond Suarez

To attend the TTD Program Implementation Committee Meeting remotely, use the following:
<https://attendee.gotowebinar.com/register/6040600771167859552>

After registering, you will receive a confirmation email containing information about joining the webinar.

The following location will also be available for participation for the Program Implementation Committee meeting by teleconference:

229 West Loop 121
Belton, TX 76513

Members of the public may observe the meeting and submit comments in person at the above location or via GoToWebinar. Members of the public may also provide public comment by sending comments to the Clerk to the Board by email at jallen@tahoetransportation.org. Please note which agenda item the comment pertains to. Comments will be distributed at the meeting and attached to the minutes of the meeting. All comments should be a maximum of 500 words, which corresponds to approximately three minutes of speaking time. Comments for each agenda item should be submitted prior to the close of that agenda item.

Any member of the public who needs accommodations should email or call Judi Allen who will use her best efforts to provide reasonable accommodations to provide as much accessibility as possible, while also maintaining public safety in accordance with TTD's procedure for resolving reasonable accommodation requests. All reasonable accommodations offered will be listed on the TTD website at tahoetransportation.org.

All items on this agenda are action items unless otherwise noted. Items on the agenda may be taken out of order. The Committee may combine two or more items for consideration. The Committee may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

I. CALL TO ORDER AND GENERAL MATTERS

- A. Roll Call and Determination of Quorum
- B. *For Possible Action:* Approval of Agenda for January 12, 2024
- C. *For Possible Action:* Approval of Minutes of November 1, 2023

II. PUBLIC INTEREST COMMENTS

All comments are to be limited to no more than three minutes per person for matters not listed on this agenda. Comments made cannot be acted upon or discussed at this meeting, but may be placed on a future agenda for consideration.

III. DISCUSSION ITEMS

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| A. <i>For Possible Action:</i> Review and Recommend the Award of a Contract to Wood Rodgers, Inc. for Planning and Engineering Services for the State Route 28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project in an Amount Not to Exceed \$1,844,274 to the TTD Board of Directors | 3 |
| B. <i>For Possible Action:</i> Review and Recommend the Award of a Contract to Wood Rodgers, Inc. for Planning and Engineering Services for the Spooner Summit Aquatic Invasive Species and Mobility Hub Project in an Amount Not to Exceed \$80,000 to the TTD Board of Directors | 5 |
| C. <i>For Possible Action:</i> Review and Recommend Acceptance of TTD's Revised Fiscal Year 2022-23 Annual Comprehensive Financial Report to the TTD Board of Directors and Review Responses to Questions Brought up During the Original Presentation to the Board at the December Meeting | 37 |
| D. <i>Informational Only:</i> Informational Update Regarding Tahoe Transportation District's Federal Transit Administration's Triennial Review and Transportation Development Act's Triennial Audit | 147 |
| E. <i>Informational Only:</i> Informational Update on Tahoe Transportation District Active Capital Improvement Program Projects | 319 |

IV. DISTRICT MANAGER REPORT

V. COMMITTEE MEMBER REQUESTS AND COMMENTS

This portion of the agenda is for members to make requests for future agenda items or to make a brief report about personal activities without further deliberation by the committee, although any member may request an item to be placed on a future agenda in response to such remarks.

VI. PUBLIC INTEREST COMMENTS

VII. ADJOURNMENT

COMPLIANCE WITH PUBLIC NOTICE REQUIREMENTS

This notice and agenda has been posted at the TTD office and at the Stateline, Nevada post office. The notice and agenda has also been posted at the North Tahoe Conference Center in Kings Beach, the Incline Village GID office, the North Tahoe Chamber of Commerce, all teleconference locations listed above, and on the TTD website: www.tahoetransportation.org.

For those individuals with a disability who require a modification or accommodation in order to participate in the public meeting, please contact Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

Nevada Open Meeting Law Compliance

Written notice of this meeting has been given at least three working days before the meeting by posting a copy of this agenda at the principal office of TTD and at three other separate, prominent places within the jurisdiction of TTD not later than 9 a.m. of the third working day before the meeting.

Written notice of this meeting has been given by providing a copy of this agenda to any person who has requested notice of the meetings of the Committee. Such notice was delivered to the postal service used by the Committee not later than 9 a.m. of the third working day before the meeting for transmittal to the requester by regular mail, or if feasible for TTD and the requester has agreed to receive the public notice by electronic mail, transmitted to the requester by electronic mail sent not later than 9 a.m. of the third working day before the meeting.

Supporting materials were provided to any person requesting such materials and were made available to the requester at the time the material was provided to the members of the Committee or, if provided to the members of the Committee at the meeting, were made available to the requester at the meeting and are available on the TTD website: www.tahoetransportation.org. Please send requests for copies of supporting materials to Judi Allen at (775) 589-5502 or jallen@tahoetransportation.org.

**TAHOE TRANSPORTATION DISTRICT
PROGRAM IMPLEMENTATION COMMITTEE
MEETING MINUTES
November 1, 2023**

Committee Members in Attendance:

Wesley Rice, Chair, Douglas County
Cody Bass, City of South Lake Tahoe
Brian Bigley, Member at Large
Andy Chapman, TNT-TMA
Brendan Ferry, El Dorado County
Nick Speal, CA Gov Appointee
Raymond Suarez, SS-TMA

Others in Attendance:

Carl Hasty, Tahoe Transportation District
George Fink, Tahoe Transportation District
Jim Marino, Tahoe Transportation District
Judi Allen, Tahoe Transportation District

I. CALL TO ORDER AND GENERAL MATTERS

A. Roll Call and Determination of Quorum

The meeting of the Committee was called to order by Mr. Chapman at 1:10 p.m. at the Tahoe Regional Planning Agency and via GoToWebinar. Roll call was taken and it was determined a quorum was in attendance for the Committee.

B. Approval of Agenda of November 1, 2023

Motion/second by Mr. Bass/Mr. Bigley to approve the agenda for today's meeting. The motion passed unanimously.

C. Approval of Meeting Minutes for September 6, 2023

Motion/second by Mr. Bass/Mr. Bigley to approve the minutes. The motion passed, with Mr. Speal and Mr. Ferry abstaining.

II. PUBLIC INTEREST COMMENTS

There were no public comments.

III. DISCUSSION ITEMS

A. Bi-Monthly Capital Improvement Project Updates

Mr. Marino reviewed this item. Mr. Speal asked what transit operations would use the proposed mobility hub at Spooner Summit. Mr. Marino replied the plan is for a connection between Incline and Spooner, as well as Carson City to Spooner.

Mr. Rice arrived at 1:27 p.m. and apologized for being late.

Mr. Chapman asked about the award of the Tahoe City roundabout construction. Mr. Hasty explained the construction will be going out to bid soon.

Action Requested: Informational Only

B. Review and Update of the Short-Range Transit Plan Service Proposal for Possible Recommendation to the Board for Moving Forward for Public Review and Comment as Part of the Decision Making Process to be Completed in Early 2024

Mr. Hasty reviewed this item. Mr. Fink added staff is starting to work on timelines for the service. Mr. Suarez stated he believes the City, SSTMA and El Dorado County are expecting to see something happen in 2024 and the City and SSTMA have been talking about an incremental expansion. Mr. Hasty noted the reporting of the funds is a very important part of this planning.

Action Requested: For Possible Action

No action was taken.

C. Review Progress on Fiscal Year 2023 Committee Objectives Relevant to Board Adopted Five Year Strategic Goals as Preparation for A Facilitate Board Workshop at the December 4 Meeting, with Possible Recommendations from the Committee

Mr. Hasty reviewed this item and added a field trip was hosted for the Secretary of Resources Agency and the Secretary of California Transportation Agency last week and discussion was held regarding the TIRCP funds. Mr. Suarez stated doesn't see a vision that connects together and that each project sounds good on own, but hard to understand how they feed into each other and that the goals don't have enough meat on them to make him comfortable. Mr. Speal stated he feels the District should do less and do it well.

Action Requested: For Possible Action

No action was taken.

IV. DISTRICT MANAGER REPORT

Mr. Hasty had nothing further to report.

V. COMMITTEE MEMBER REQUESTS AND COMMENTS

Mr. Bass commented he would like to see the District using something similar to CivicPlus.

Mr. Speal stated he would like to have updates on day to day transit operations.

VI. PUBLIC INTEREST COMMENTS

There were no public comments.

VII. ADJOURNMENT

The meeting adjourned at 2:40 p.m.

Respectfully Submitted:

*Judi Allen
Executive Assistant
Clerk to the Board
Tahoe Transportation District*

(The above meeting was recorded in its entirety, anyone wishing to listen to the aforementioned tapes, please contact Judi Allen, Clerk to the Board (775) 589-5502.)

MEMORANDUM

Date: January 8, 2024

To: Tahoe Transportation District (TTD) Program Implementation Committee

From: TTD Staff – Peter Kraatz, Capital Program Engineer; Jim Marino, Deputy District Manager

Subject: Review and Recommend the Award of a Contract to Wood Rodgers, Inc. for Planning and Engineering Services for the State Route 28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project in an Amount Not to Exceed \$1,844,274 to the TTD Board of Directors

Action Requested:

It is requested the Committee provide recommendation to the TTD Board of Directors to award a contract to Wood Rodgers, Inc. for Planning and Engineering Services (PE) for the State Route 28 (SR28) Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project in an amount not to exceed \$1,844,274.

Fiscal Analysis:

All expenditures associated with this item for the fiscal year (FY) are in the approved FY24 budget, with \$2,163,269 from the Tahoe Metropolitan Planning Organization's (TMPO) State Transportation Block Grant (STBG), \$191,481 from HIP-COVID INFRA, and \$249,250 in local match from the Tahoe Fund. The total project budget available for PE phase is \$2,604,000. Any remaining funds from the PE phase will be transferred to the construction phase.

Work Program Impact:

All work associated with this effort is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 work program, with corresponding allotted staff time.

Background:

The SR28 Nevada Stateline to Stateline Bikeway represents one of TTD's highest priority capital projects that plans to connect Incline Village to Spooner Summit with a multi-use trail and associated roadside, safety, parking, and transit improvements. With the 2019 completion of the North Shore Demonstration Project (three miles of multi-use trail connecting Incline Village to Sand Harbor State Park), a 90-space paid parking facility and public transit stop was also built at the Tahoe East Shore trailhead in Incline Village.

This section of the Bikeway project, Chimney Beach to Secret Harbor, under consideration for design contract award, consists of approximately one mile of paved multi-use trail, a prefabricated bridge crossing Marlette Creek, a pedestrian signalized crossing at the Chimney Beach trailhead, and off-highway parking lot expansions at Chimney Beach and Secret Harbor. The trail segment

for this project will connect the two off-highway parking facilities, along with existing hiking trails that access lakeshore beaches at Secret Harbor, Chimney Beach and Thunderbird Cove. A critical part of the project will be to reduce existing on-highway parking along the SR28 corridor once the two off-highway parking facilities are expanded.

Discussion:

TTD staff released a Request for Proposals on September 22, 2023, for Planning and Engineering Services for the SR28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail, and Safety Improvements Project. Three qualifying proposals were received from CDM Smith, Inc.; NCE; and Wood Rodgers, Inc. TTD, the United States Forest Service (USFS) and Nevada Department of Transportation (NDOT) staff reviewed the proposals pursuant to applicable requirements of the NDOT's Local Public Agency Manual and selected a consultant based on the team's responsiveness, project understanding, response to the scope of work, and experience.

Wood Rodgers, Inc. was determined to be the most technically qualified of the three proposers based on their understanding of the Lake Tahoe environment, project design experience in the region, and TTD's capital project goals. Staff issued a Notice of Intent to Award to Wood Rodgers, Inc. on December 13, 2023. Wood Rodgers is prepared to begin work immediately upon approval by the Board and an executed contract. Wood Rodgers estimates completing the design work by the end of 2024.

Wood Rodgers, Inc.'s proposal divided the project scope into five major work tasks to complete the PE Phase. The scope, pricing and schedule are being negotiated. Staff recommends the Committee recommend award of the contract to Wood Rodgers, Inc. in the amount not to exceed \$1,844,274, subject to any TTD legal or NDOT changes to align concurrence, to the TTD Board.

Additional Information:

If you have any questions or comments regarding this item, please contact Peter Kraatz at (775) 589-5310 or pkraatz@tahoetransportation.org.



MEMORANDUM

Date: January 8, 2024

To: Tahoe Transportation District (TTD) Program Implementation Committee

From: TTD Staff - Jim Marino, Deputy District Manager

Subject: Review and Recommend the Award of a Contract to Wood Rodgers, Inc. for Planning and Engineering Services for the Spooner Summit Aquatic Invasive Species and Mobility Hub Project in an Amount Not to Exceed \$80,000 to the TTD Board of Directors

Action Requested:

It is requested the Committee provide recommendation to the TTD Board of Directors to award contract with Wood Rodgers, Inc. for Planning and Engineering Services (PE) for the Spooner Summit Aquatic Invasive Species Inspection Station and Mobility Hub Project in an amount not to exceed \$80,000.

Fiscal Analysis:

All expenditures associated with these items for the fiscal year (FY) are contained in the approved FY24 budget from funding awarded from the Tahoe Regional Planning Agency via the US Fish and Wildlife funding appropriation. Sufficient funds exist within the work program element to support this contract.

Work Program Impact:

All work associated with these efforts is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 Work Program, with corresponding allotted staff time.

Background:

Specific to the NV SR 28 Corridor Plan and the Regional Transportation Plan, the planning, design, and construction of an Aquatic Invasive Species Station (AIS), Transit Hub facility, and Restrooms fall within the delivery responsibility of TTD, under a partnership between the TRPA, TTD, Nevada Department of Transportation (NDOT), United States Forest Service (USFS), Nevada State Parks, and Douglas County, Nevada.

The overall project scope is the design and construction of a parking area for approximately 250 vehicles, the design and construction/installation of an Aquatic Invasive Species (AIS) inspection station, mobility hub/shelter, and restroom. The Project design and construction is a mutual and parallel effort between NDOT and TTD. The Project will be located on property owned by the USFS, near the intersection of US Hwy 50 and SR 28 in Douglas County, Nevada.

JM/ja

AGENDA ITEM: III.B.

NDOT will serve as the project lead for design and construction of all civil elements of the project including, but not limited to: Site work, underground utilities, underground vaults and systems, lighting, signage and gate foundations, grading, paving, striping, signage, crosswalk, and other associated work for complete civil construction for the Project.

TTD will be responsible for the design, specifications, solicitation, and acquisition of prefabricated precast facilities for the AIS station, the mobility hub shelter, and a vault type restroom facility. In addition to the acquisition of the structures and related furnishings, fixtures, and equipment (FF&E), TTD will also be responsible for the design and coordination of all required access to the buildings including, but not limited to, perimeter walkways, ramps, ADA access, railings, etc. TTD will also be responsible for the design, acquisition, and installation of a parking management system, including kiosks, signage, lighting, and gates.

Discussion:

TTD staff released a Request for Proposals (RFP) for architectural and engineering design service on November 20, 2023.

The RFP closed at 3:00 p.m. on December 18, 2023. One submittal was received. An evaluation team, comprised of TTD staff, Nevada Division of State Lands staff, and TRPA staff, evaluated the proposal received from Wood Rodgers and deemed the consultant qualified to perform the scope of work contained within the RFP. Note: Wood Rodgers was selected by NDOT through a separate RFP process in August 2023 to provide civil design service for NDOT's portion of the project. If Wood Rodgers is awarded this contract, the project will have one unified consultant providing all scope and services.

Successful cost negotiations with Wood Rodgers concluded on January 4, 2024, and as such, staff is recommending award of a contract to perform services and scope as defined in the proposal at the February 7, 2024 Board of Directors meeting. The cost of services provided by Wood Rodgers are within the funding limit provided by TRPA for the scope.

Additional Information:

If you have any questions or comments regarding this item, please contact Jim Marino at (775) 557-4901 or jmarino@tahoetransportation.org

Attachment:

- A. Draft Agreement with Wood Rodgers, Inc.

**AGREEMENT FOR SERVICES #24-01
BETWEEN
TAHOE TRANSPORTATION DISTRICT AND
WOOD RODGERS, INC.**

This Agreement for Services (“Agreement”) is entered into as of this ___ day of February 2024 by and between Tahoe Transportation District, a bi-state special purpose district created by the Tahoe Regional Planning Compact, (“District”) and Wood Rodgers, Inc. (“Contractor”). District and Contractor are sometimes hereinafter individually referred to as “Party” and hereinafter collectively referred to as the “Parties.”

RECITALS

A. District has sought, by request for proposals, the performance of the services defined and described particularly in Section 2 of this Agreement.

B. Contractor, following submission of a proposal for the performance of the services defined and described particularly in Section 2 of this Agreement, was selected by the District to perform those services.

C. District has authority to enter into this Agreement and the District’s District Manager has authority to execute this Agreement.

D. The Parties desire to formalize the selection of Contractor for performance of those services defined and described particularly in Section 2 of this Agreement and desire that the terms of that performance be as particularly defined and described herein.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the mutual promises and covenants made by the Parties and contained here and other consideration, the value and adequacy of which are hereby acknowledged, the Parties agree as follows:

SECTION 1. TERM OF AGREEMENT.

Subject to the provisions of Section 20 "Termination of Agreement" of this Agreement, the Term of this Agreement is for one (1) year.

SECTION 2. SCOPE OF SERVICES & SCHEDULE OF PERFORMANCE.

(a) Scope of Services. Contractor agrees to perform the services set forth in the Request for Proposals and Exhibit “A” “Scope of Services” (hereinafter, the “Services”) and made a part of this Agreement by this reference.

(b) Schedule of Performance. The Services shall be completed pursuant to the schedule specified in Exhibit “A.” Should the Services not be completed pursuant to that

schedule, the Contractor shall be deemed to be in Default of this Agreement. The District, in its sole discretion, may choose not to enforce the Default provisions of this Agreement and may instead allow Contractor to continue performing the Services.

SECTION 3. ADDITIONAL SERVICES.

Contractor shall not be compensated for any work rendered in connection with its performance of this Agreement that are in addition to or outside of the Services unless such additional services are authorized in advance and in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement. If and when such additional work is authorized, such additional work shall be deemed to be part of the Services.

SECTION 4. COMPENSATION AND METHOD OF PAYMENT.

(a) Subject to any limitations set forth in this Agreement, District agrees to pay Contractor the amounts specified in Exhibit "B" "Compensation" and made a part of this Agreement by this reference. The total compensation, including reimbursement for actual expenses, shall not exceed **Eighty Thousand Dollars and No Cents (\$80,000.00)**, unless additional compensation is approved in writing in accordance with Section 26 "Administration and Implementation" or Section 27 "Amendment" of this Agreement.

(b) Each month Contractor shall furnish to District an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories: labor (by sub-category), travel, materials, equipment, supplies, and subcontractor contracts. Subcontractor charges shall be detailed by the following categories: labor, travel, materials, equipment and supplies. If the compensation set forth in subsection (a) and Exhibit "B" include payment of labor on an hourly basis (as opposed to labor and materials being paid as a lump sum), the labor category in each invoice shall include detailed descriptions of task performed and the amount of time incurred for or allocated to that task. District shall independently review each invoice submitted by the Contractor to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. In the event that no charges or expenses are disputed, the invoice shall be approved and paid according to the terms set forth in subsection (c). In the event any charges or expenses are reasonably disputed by District, the original invoice shall be returned by District to Contractor for correction and resubmission.

(c) Except as to any charges for work performed or expenses incurred by Contractor which are disputed by District, District will use its best efforts to cause Contractor to be paid within thirty (30) days of receipt of Contractor's correct and undisputed invoice.

(d) Payment to Contractor for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Contractor.

SECTION 5. INSPECTION AND FINAL ACCEPTANCE.

District may inspect and accept or reject any of Contractor's work under this Agreement, either during performance or when completed. District shall reject or finally accept Contractor's work within sixty (60) days after submitted to District. District shall reject work by a timely written explanation, otherwise Contractor's work shall be deemed to have been accepted. District's acceptance shall be conclusive as to such work except with respect to latent defects, fraud and such gross mistakes as amount to fraud. Acceptance of any of Contractor's work by District shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, Section 16 "Indemnification" and Section 17 "Insurance."

SECTION 6. OWNERSHIP OF DOCUMENTS.

Upon payment of all undisputed amounts, all original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement shall become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of the Contractor. Upon completion, expiration or termination of this Agreement, Contractor shall turn over to District all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

If and to the extent that District utilizes for any purpose not related to this Agreement any maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents prepared, developed or discovered by Contractor in the course of providing the Services pursuant to this Agreement, Section 9 "Standard of Performance" of this Agreement shall not extend to such use of the maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files or other documents. Reuse of such work product or deliverables shall be at District's sole risk and without liability to Contractor.

SECTION 7. CONTRACTOR'S BOOKS AND RECORDS.

(a) Contractor shall maintain any and all documents and records demonstrating or relating to Contractor's performance of the Services. Contractor shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or records evidencing or relating to work, services, expenditures and disbursements charged to District pursuant to this Agreement. Any and all such documents or records shall be maintained in accordance with generally accepted accounting principles and shall be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Contractor pursuant to this Agreement. Any and all such documents or records shall be maintained for three (3) years from the date of execution of this Agreement and to the extent required by laws relating to audits of public agencies and their expenditures.

(b) Any and all records or documents required to be maintained pursuant to this section shall be made available for inspection, audit and copying, at any time during regular business hours, upon request by District or its designated representative. Copies of such documents or records shall be provided directly to the District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records shall be made available at Contractor's address indicated for receipt of notices in this Agreement.

(c) Where District has reason to believe that any of the documents or records required to be maintained pursuant to this section may be lost or discarded due to dissolution or termination of Contractor's business, District may, by written request, require that custody of such documents or records be given to the District. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

SECTION 8. INDEPENDENT CONTRACTOR.

(a) Contractor is and shall at all times remain a wholly independent contractor and not an officer, employee or agent of District. Contractor shall have no authority to bind District in any manner, nor to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.

(b) The personnel performing the Services under this Agreement on behalf of Contractor shall at all times be under Contractor's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall have control over the conduct of Contractor or any of Contractor's officers, employees, or agents except as set forth in this Agreement. Contractor shall not at any time or in any manner represent that Contractor or any of Contractor's officers, employees, or agents are in any manner officials, officers, employees or agents of District.

(c) Neither Contractor, nor any of Contractor's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Contractor expressly waives any claim Contractor may have to any such rights.

SECTION 9. STANDARD OF PERFORMANCE.

Contractor represents that it has the qualifications, experience and facilities necessary to properly perform the Services required under this Agreement in a thorough, competent and professional manner. Contractor shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all Services. In meeting its obligations under this Agreement, Contractor shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to the Services required of Contractor under this Agreement. In addition to the

general standards of performance set forth this section, additional specific standards of performance and performance criteria may be set forth in Exhibit "A" "Scope of Work" that shall also be applicable to Contractor's work under this Agreement. Where there is a conflict between a general and a specific standard of performance or performance criteria, the specific standard or criteria shall prevail over the general. Notwithstanding anything in this Agreement to the contrary, Contractor makes no warranties, express or implied, under this Agreement or otherwise, in connection with the Services performed by Contractor.

SECTION 10. COMPLIANCE WITH APPLICABLE LAWS; PERMITS AND LICENSES.

Contractor shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Contractor shall obtain any and all licenses, permits and authorizations necessary to perform the Services set forth in this Agreement. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, shall be liable, at law or in equity, as a result of any failure of Contractor to comply with this section.

SECTION 11. PREVAILING WAGE LAWS.

Contractor understands, acknowledges and agrees to comply with any and all applicable state and federal laws requiring payment of prevailing wages for work performed on in connection with publicly-funded projects. Contractor and any subcontractors shall comply with all applicable state and federal prevailing wage rates, statutes, rules and regulations then in effect if required by state or federal laws or regulations. In the event of conflict between applicable federal and state provisions, the higher prevailing wage rate will apply.

SECTION 12. NONDISCRIMINATION.

Contractor shall not discriminate, in any way, against any person on the basis of race, color, religious creed, national origin, ancestry, sex, age, physical handicap, medical condition or marital status in connection with or related to the performance of this Agreement.

SECTION 13. UNAUTHORIZED ALIENS.

Contractor hereby promises and agrees to comply with all of the provisions of the Federal Immigration and Nationality Act, 8 U.S.C.A. §§ 1101, et seq., as amended, and in connection therewith, shall not employ unauthorized aliens as defined therein. Should Contractor so employ such unauthorized aliens for the performance of the Services, and should the any liability or sanctions be imposed against District for such use of unauthorized aliens, Contractor hereby agrees to and shall reimburse District for the cost of all such liabilities or sanctions imposed, together with any and all costs, including attorneys' fees, incurred by District.

SECTION 14. CONFLICTS OF INTEREST.

(a) Contractor covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of District or which would in any way hinder Contractor's performance of the Services. Contractor further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent or subcontractor without the express written consent of the District Manager. Contractor agrees to at all times avoid conflicts of interest or the appearance of any conflicts of interest with the interests of District in the performance of this Agreement.

(b) District understands and acknowledges that Contractor is, as of the date of execution of this Agreement, independently involved in the performance of non-related services for other governmental agencies and private parties. Contractor is unaware of any stated position of District relative to such projects. Any future position of District on such projects shall not be considered a conflict of interest for purposes of this section.

(c) District understands and acknowledges that Contractor will perform non-related services for other governmental agencies and private Parties following the completion of the Services under this Agreement. Any such future service shall not be considered a conflict of interest for purposes of this section.

SECTION 15. CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION.

(a) All information gained or work product produced by Contractor in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Contractor. Contractor shall not release or disclose any such information or work product to persons or entities other than District without prior written authorization from the District Manager, except as may be required by law.

(b) Contractor, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the District Manager or unless requested by the District Attorney of District, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided Contractor gives District notice of such court order or subpoena.

(c) If Contractor, or any officer, employee, agent or subcontractor of Contractor, provides any information or work product in violation of this Agreement, then District shall have the right to reimbursement and indemnity from Contractor for any damages, costs and fees, including attorney's fees, caused by or incurred as a result of Contractor's conduct.

(d) Contractor shall promptly notify District should Contractor, its officers, employees, agents or subcontractors, be served with any summons, complaint,

subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. District retains the right, but has no obligation, to represent Contractor or be present at any deposition, hearing or similar proceeding. Contractor agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Contractor. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite said response.

SECTION 16. INDEMNIFICATION.

(a) Indemnification for Professional Liability. Where the law establishes a professional standard of care for Contractor's services, to the fullest extent permitted by law, Contractor shall indemnify and hold harmless District and any and all of its officials, employees ("Indemnified Parties") from and against any and all liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees) arises out of, are a consequence of, or are in any way attributable to, in whole or in part, any negligent or wrongful act, error or omission of Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor, in the performance of professional services under this Agreement.

(b) Indemnification for Other than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Contractor shall indemnify and hold harmless District, and any and all of its employees, officials from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorney's fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arises out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Contractor, or by any individual or entity for which Contractor is legally liable, including but not limited to officers, agents, employees or sub-contractors of Contractor.

(c) Indemnification from Subcontractors. Contractor agrees to obtain executed indemnity agreements with provisions identical to those set forth in this section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of Contractor in the performance of this Agreement naming the Indemnified Parties as additional indemnitees. In the event Contractor fails to obtain such indemnity obligations from others as required herein, Contractor agrees to be fully responsible according to the terms of this section. Failure of District to monitor compliance with these requirements imposes no additional obligations on District and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend District as set forth herein is binding on the successors, assigns or heirs of Contractor and shall survive the termination of this Agreement or this section.

(d) Limitation of Indemnification. Notwithstanding any provision of this section to the contrary, in California design professionals are required to defend and indemnify the District only to the extent permitted by California Civil Code Section 2782.8, which limits the liability of a design professional to claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the design professional. The term “design professional,” as defined in Section 2782.8, is limited to licensed architects, licensed landscape architects, registered professional engineers, professional land surveyors, and the business entities that offer such services in accordance with the applicable provisions of the California Business and Professions Code. To the extent that California Civil Code Section 2782.8 applies to this Agreement, the indemnification obligations of Contractor shall be limited in accordance with that section.

(e) District’s Negligence. The provisions of this section do not apply to claims occurring as a result of District’s sole negligence. The provisions of this section shall not release District from liability arising from gross negligence or willful acts or omissions of District or any and all of its officials, employees and agents.

SECTION 17. INSURANCE.

Contractor agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance policies set forth in Exhibit “C” “Insurance” and made a part of this Agreement. All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by the District Manager. Contractor agrees to provide District with copies of required policies upon request.

SECTION 18. ASSIGNMENT.

The expertise and experience of Contractor are material considerations for this Agreement. District has an interest in the qualifications and capability of the persons and entities who will fulfill the duties and obligations imposed upon Contractor under this Agreement. In recognition of that interest, Contractor shall not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Contractor’s duties or obligations under this Agreement without the prior written consent of the District. Any attempted assignment shall be ineffective, null and void, and shall constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including termination of this Agreement pursuant to Section 20 “Termination of Agreement.” District acknowledges, however, that Contractor, in the performance of its duties pursuant to this Agreement, may utilize sub-contractors.

SECTION 19. CONTINUITY OF PERSONNEL.

Contractor shall make every reasonable effort to maintain the stability and continuity of Contractor’s staff and subcontractors, if any, assigned to perform the

Services. Contractor shall notify District of any changes in Contractor's staff and subcontractors, if any, assigned to perform the Services prior to and during any such performance.

SECTION 20. TERMINATION OF AGREEMENT.

(a) Termination for Convenience. District may terminate this Agreement, in whole or in part, at any time by giving written notice of termination to Contractor if District determines that termination is in its best interest. In the event such notice is given, Contractor shall cease immediately all work in progress. Contractor shall be paid its costs, including contract close-out costs, on work performed up to the time of termination.

(b) Termination for Cause. If District notifies Contractor of a default under Section 21 "Default" and Contractor fails to cure the default within the reasonable time frame provided, District may terminate this Agreement immediately. Contractor will only be paid for Services performed in accordance with the manner of performance set forth in this Agreement.

(c) Property of District. Upon termination of this Agreement by either Contractor or District, all property belonging exclusively to District which is in Contractor's possession shall be returned to District. Contractor shall furnish to District a final invoice for work performed and expenses incurred by Contractor, prepared as set forth in Section 4 "Compensation and Method of Payment" of this Agreement. This final invoice shall be reviewed and paid in the same manner as set forth in Section 4 "Compensation and Method of Payment" of this Agreement.

SECTION 21. DEFAULT.

In the event that Contractor is in default under the terms of this Agreement, the District may give notice to Contractor specifying the nature of the default and providing the Contractor a reasonable timeframe to cure the default. The District may hold all invoices until the default is cured. If Contractor does not cure the default to District's satisfaction in the timeframe given, the District may take necessary steps to terminate this Agreement under Section 20 "Termination of Agreement." Any failure on the part of the District to give notice of the Contractor's default shall not be deemed to result in a waiver of the District's legal rights or any rights arising out of any provision of this Agreement.

SECTION 22. EXCUSABLE DELAYS.

Contractor shall not be liable for damages caused by delay in performance or failure to perform due to causes beyond the control of Contractor. Such causes include, but are not limited to, acts of God, acts of the public enemy, acts of federal, state or local governments, acts of District, court orders, fires, floods, epidemics, strikes, embargoes, and unusually severe weather. The term and price of this Agreement shall be equitably adjusted for any delays due to such causes.

SECTION 23. COOPERATION BY DISTRICT.

All public information, data, reports, records, and maps as are existing and available to District as public records, and which are necessary for carrying out the Services shall be furnished to Contractor in every reasonable way to facilitate, without undue delay, the Services to be performed under this Agreement.

SECTION 24. NOTICES.

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by telecopier or certified mail, postage prepaid and return receipt requested, addressed as follows:

To District: Tahoe Transportation District
Attn: James Marino
PO Box 499
Zephyr Cove, NV 89448

To Contractor: Wood Rodgers
Attn: Derek Kirkland
1361 Corporate Blvd.
Reno, NV 89502

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile or, if mailed, three (3) days after deposit of the same in the custody of the United States Postal Service.

SECTION 25. AUTHORITY TO EXECUTE.

The person or persons executing this Agreement on behalf of Contractor represents and warrants that he/she/they has/have the authority to so execute this Agreement and to bind Contractor to the performance of its obligations hereunder.

SECTION 26. ADMINISTRATION AND IMPLEMENTATION.

This Agreement shall be administered and executed by the District Manager or his or her designated representative. The District Manager shall have the authority to issue interpretations and to make amendments to this Agreement, including amendments that commit additional funds, consistent with Section 27 "Amendment" and the District Manager's contracting authority under District's ordinances, rules and regulations.

SECTION 27. AMENDMENT.

No amendment to or modification of this Agreement shall be valid unless made in writing and approved by the Contractor and by the District. The District Manager shall have the authority to approve any amendment to this Agreement if the total compensation

under this Agreement, as amended, would not exceed the District Manager's contracting authority under the District's ordinances, rules and regulations.

All other amendments shall be approved by the District's Board. The Parties agree that the requirement for written modifications cannot be waived and that any attempted waiver shall be void.

By written notice or order, District may, from time to time, order work suspension or make changes to the Services to be provided by Contractor. If any such work suspension or change causes an increase or decrease in the price of this Agreement or in the time required for its performance, or otherwise necessitates an amendment to this Agreement, Contractor shall promptly notify District thereof within ten (10) days after the change or work suspension is ordered, and an amendment to this Agreement shall be negotiated. However, nothing in this clause shall excuse Contractor from complying immediately with the notice or order issued by District.

SECTION 28. BINDING EFFECT.

This Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the Parties.

SECTION 29. FEDERAL PROVISIONS.

District will be using money received from the federal government to pay all or a part of the compensation to Contractor for the Services. The federal government requires certain clauses to be included in contracts where federal money will be used in the contract. Contractor agrees to adhere to the federally required provisions included in Exhibit "D" hereto and incorporated herein by reference. If there is a conflict between any provision in Exhibit "D" and the body of this Agreement, Exhibit "D" shall control. In addition, the Federal Highway Administration's Required Contract Clauses for Federal Aid Construction Projects (FHWA Form 1273, revised October 23, 2023; <https://www.fhwa.dot.gov/programadmin/contracts/1273/1273.pdf>) is incorporated by reference herein.

SECTION 30. WAIVER.

Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any work or services by Contractor shall not constitute a waiver of any of the provisions of this Agreement.

SECTION 31. LAW TO GOVERN; VENUE.

In the event of litigation between the Parties, venue in state trial courts shall lie exclusively in the County of El Dorado, California where the dispute arises from Services

performed in California, or shall lie exclusively in the County of Douglas, Nevada where the dispute arises from Services performed in Nevada. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Eastern District of California for Services performed in California, or in the District of Nevada for Services performed in Nevada.

SECTION 32. ATTORNEYS FEES, COSTS AND EXPENSES.

In the event litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing Party in such litigation or other proceeding shall be entitled to an award of reasonable attorney's fees, costs and expenses, in addition to any other relief to which it may be entitled.

SECTION 33. ENTIRE AGREEMENT.

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the Parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Contractor and District prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any Party which are not embodied herein shall be valid and binding.

SECTION 34. SEVERABILITY.

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

SECTION 35. CONFLICTING TERMS.

Except as otherwise stated herein, if the terms of this Agreement conflict with the terms of any Exhibit hereto, or with the terms of any document incorporated by reference into this Agreement, the terms of this Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date and year first-above written.

TAHOE TRANSPORTATION DISTRICT

Carl Hasty
District Manager

ATTEST:

Judi Allen
Clerk of the Board

APPROVED AS TO FORM

Mary Wagner
Interim General Counsel

Wood Rodgers

By: Derek Kirkland – Principal-in-Charge By: _____

Its: _____ Its: _____

NOTE: CONTRACTOR'S SIGNATURES SHALL BE DULY NOTARIZED, AND APPROPRIATE ATTESTATIONS SHALL BE INCLUDED AS MAY BE REQUIRED BY THE BYLAWS, ARTICLES OF INCORPORATION, OR OTHER RULES OR REGULATIONS APPLICABLE TO CONTRACTOR'S BUSINESS ENTITY.

**EXHIBIT "A"
SCOPE OF SERVICES**

DRAFT

RIV #4819-3383-6370 v2

PROJECT APPROACH

Wood Rodgers is currently under contract with NDOT for the design of the SR 28/Spooner Summit parking area including all the civil improvements that will be needed for the Aquatic Invasive Species (AIS) inspection station, mobility hub/shelter, and restroom(s) that are proposed as part of this Project. As such, Wood Rodgers is already working on this Project and is well under way with preliminary design that includes assumptions based around these design elements as well as coordination with the same stakeholders who will be involved with this Project. Wood Rodgers' approach to the Project is to simplify the design process for the AIS station, mobility hub/shelter, and restroom(s) outlined within the scope of work by simply accounting for these elements as our Team works on the design of the larger parking area project. Wood Rodgers is already tasked under contract with NDOT to provide the majority of the civil design work that will be necessary to accommodate these elements.

We understand TTD and the Tahoe Regional Planning Agency (TRPA) would prefer prefabricated buildings for the AIS station, mobility hub/shelter, and restroom(s). The only design work that would be needed under this contract would be working with TTD, TRPA, and USFS to review different options for these structures, which would be provided by various companies that fabricate the structures and develop specs and sizing for the actual structures based on the preference of the group. Detailed design is not necessary as the companies will provide those services at no charge as part of the construction cost. Wood Rodgers will coordinate with multiple prefabricated building companies to develop enough detail to ensure the future products will meet the Project needs while staying vague enough to allow multiple companies to bid. If timing and budget allow these specifications would be included as part of the larger project bid package, which would also save money during construction.

This approach will ensure a minimal design cost for TTD as the majority of the civil improvement design is already accounted for within the current NDOT contract, and our design team is already making assumptions at the preliminary design phase for these prefabricated structures. Adding these additional elements to Wood Rodgers' scope for the larger parking area Project will ensure the aggressive project schedule can be maintained while also reserving TTD's budget to include these elements during the construction phase.

Task 1 and Task 2 – Project Management, & Coordination with NDOT Design and Permitting Team

Wood Rodgers will ensure the AIS station, mobility hub/shelter, and restroom elements are incorporated into the design of the overall parking Project lead by NDOT. Our Project Manager for this Project is the same as for the NDOT Project and will provide ongoing coordination with TTD, TRPA, USFS and other stakeholders as necessary. Our Project Manager will ensure the work for the prefabricated structures is well coordinated with our design team and is part of the larger parking project schedule. Our team is already designing everything around the prefabricated structures including flat work and utilities. Wood Rodgers will ensure consistency and that this Project is seamless with both Projects moving together as one. Having this work under one Project Manager and one design team will reduce coordination time and design costs tremendously.



Deliverables: Meeting minutes, monthly progress reports and project invoices.

Task 3 – Design and Engineering for Structures and Related Work.

The Wood Rodgers design team are already providing the majority of the design and engineering including for the prefabricated structure sites including the geotechnical work for the overall project area as part of the larger NDOT parking project. Other design elements included in the larger project related to the prefabricated structures include walkways, ramps, and pedestrian access to and around structures, utilities such as electric and site lighting, water and sewer. Wood Rodgers will incorporate the required pad area and required connections to the prefabricated structures into each design review plan set for the overall parking project lead by NDOT including coordination of utilities and site lighting. 30% and 60% plans will include concepts of the preferred structures including specifications provided by the prefabricated building manufacturers. Estimated costs will also be included in those design packages. 90% and final plans, specifications, and engineering estimate will incorporate details and specifications for the preferred structures as well as notes in the plans for the building manufacturers to provide final design for the specific structures themselves. Wood Rodgers will ensure staging areas, and other special requirements such as delivery are planned as part of the design drawings for the larger project. Wood Rodgers does have inhouse structural engineering tot assist with developing specifications in coordination with the building manufacturers.

In addition to the prefabricated structures, Wood Rodgers will also assist TTD in incorporating the required infrastructure for the future parking management system. This will include electric and fiber optic connections as well as placement of kiosks. Wood Rodgers will also assist with placement of other elements including bike racks, benches, and trash and ensure they are incorporated in the overall plan set.



Deliverables: Assist TTD, TRPA, and USFS in selection of preferred prefabricated structures and coordinate with manufactures for concepts and specifications. Wood Rodgers will incorporate preferred prefabricated concepts, specifications, and estimates into the overall project plan sets.

Task 4 – Permitting

As part of the overall project design plans and permitting process, Wood Rodgers will incorporate the preferred prefabricated buildings for review by Douglas County, TRPA, USFS, utility companies as well as other permitting agencies. It is assumed the prefabricated buildings would be part of the overall design plans and submitted with review of the overall project.



Deliverables: Incorporate prefabricated building concepts and specifications into permit applications and relative plan sets.

Task 5 – Solicitation and Acquisition of Prefabricated Structures and Related Work

Wood Rodgers will work with NDOT to incorporate general specifications including all federal requirements into the bid specifications and plans sets of the overall NDOT led parking project as separate bid items. If elements such as parking kiosks or certain structures need to be bid separately, Wood Rodgers will assist TTD in developing a separate bid package specific to those items. Separate bid packets are not included in the proposed cost estimate and would require additional funding for preparation of those items. Wood Rodgers is assuming bid evaluations would be done as an overall project lead by NDOT. If TTD bids items separately Wood Rodgers would assist TTD with bid evaluation for an additional fee. Wood Rodgers will assist TTD with the vendor process and ensuring agreements meet the desired specifications, and vendor shop

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drawings are compliant with all applicable regulations.



Task 5 Deliverables: Wood Rodgers will work with NDOT to ensure specifications for prefabricated elements are properly included in bid documents and meet all applicable regulations. Wood Rodgers will ensure vendors are providing the proper building specifications once selected and they provide shop drawings.

Task 6 – Construction Management and Oversight (Optional)

Wood Rodgers will provide engineering services during construction including coordination with the contractor, engineer of record duties and request for information, and other duties as agreed upon prior to construction. It is assumed most of this task would be covered as part of the larger NDOT led parking project, but a final cost for these services will be determined with TTD prior to bidding of the project as some tasks are currently unknown.



Task 6 Deliverables: Responses to RFI's, Review material submittals, prepare addenda.

DRAFT

EXHIBIT "B"
COMPENSATION



January 3, 2024

Ms. Judi Allen, Executive Assistant
 Tahoe Transportation District
 P.O. Box 499 | Zephyr Cove, Nevada 89448
 Email: jallen@tahoetransportation.org

RE: RFP 2023-004 COST Proposal for Architectural and Engineering Services for Aquatic Invasive Species Inspection Station, Mobility Hub Facilities, and Vault Restroom at Spooner Summit (State Route 28, Douglas County, NV)

Dear Ms. Allen and the Proposal Evaluation Committee,

Below is Wood Rodger's proposed cost for the Project:

Tasks 1 through 5: \$50,000 Not To Exceed Time & Materials (T&M)

Optional Task 6: \$30,000 Not to Exceed T&M

As outlined in the scope of work, Wood Rodgers fee structure is based on providing coordination with TTD, TRPA, USFS, Douglas County and various vendors of the prefabricated structures, which will be incorporated as part of the larger NDOT project. It is assumed the preferred vendor(s) will provide the detailed architectural and structural design and specifications for Wood Rodgers to incorporate into the NDOT lead Spooner Summit Mobility Hub Project (Project), which Wood Rodgers is the prime consultant on. The proposed cost assumes all of the civil improvements required for the prefabricated structures are being completed under the NDOT lead Project and contract, and Wood Rodgers under this contract will focus on assisting TTD and TRPA with building type selection and specifications. PK Electric is included as a subconsultant to Wood Rodgers under the NDOT Project and it is assumed that all the electrical work necessary for these prefabricated structures will be included in the NDOT contract as well. Wood Rodgers rate schedule is included with this Cost Proposal.

If you have any questions or require further information, please contact Derek Kirkland or Mike Davidson.

Sincerely,

WOOD RODGERS, INC.

Derek Kirkland, AICP
 Principal-in-Charge

Reno Office: 1361 Corporate Boulevard, Reno, NV 89502 • 775.823.4068 • Fax: 775.823.4066
 Corporate Office: 3301 C Street, Bldg. 100-B - Sacramento, CA 95816 • 916.341.7760 • Fax: 916.341.7767
www.woodrogers.com

EXHIBIT "C" INSURANCE

A. Insurance Coverages. Contractor shall provide and maintain insurance, acceptable to the District, in full force and effect throughout the term of this Agreement, against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services by Contractor, its agents, representatives or employees. Contractor shall procure and maintain the following scope and limits of insurance:

Only the following “marked” requirements are applicable:

X **Commercial General Liability (CGL):** Insurance written on an occurrence basis to protect Contractor and District against liability or claims of liability which may arise out of this Agreement in the amount of one million dollars (\$1,000,000) per occurrence and subject to an annual aggregate of two million dollars (\$2,000,000). Coverage shall be as broad as Insurance Services Office form Commercial General Liability coverage (Occurrence Form CG 0001). There shall be no endorsement or modification of the CGL limiting the scope of coverage for either insured vs. additional insured claims or contractual liability. All defense costs shall be outside the limits of the policy.

X **Vehicle Liability Insurance:** Vehicle liability insurance in an amount not less than \$1,000,000 for injuries, including accidental death, to any one person, and subject to the same minimum for each person, in an amount not less than one million dollars (\$1,000,000) for each accident, and property damage insurance in an amount of not less than one million dollars (\$1,000,000). A combined single limit policy with aggregate limits in an amount of not less than \$2,000,000 shall be considered equivalent to the said required minimum limits. Coverage shall be at least as broad as Insurance Services Office form number CA 0001 covering Automobile Liability, including code 1 "any auto" and endorsement CA 0025, or equivalent forms subject to the approval of the District.

X **Workers' Compensation Insurance:** Workers' Compensation insurance as required by the State of California and/or Nevada and a minimum of one million dollars (\$1,000,000) of employers' liability coverage. Contractor shall provide an endorsement that the insurer waives the right of subrogation against the District and its respective elected officials, officers, employees, agents and representatives. In the event a claim under the provisions of the California Workers' Compensation Act is filed against District by a bona fide employee of Contractor participating under this Agreement, Contractor is to defend and indemnify the District from such claim.

X **Professional Liability Insurance:** Professional liability insurance appropriate to the Contractor's profession in an amount not less than one million dollars \$1,000,000 per occurrence. This coverage may be written on a "claims made" basis, and must include coverage for contractual liability. The professional liability insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or

related to Services performed under this Agreement. The insurance must be maintained for at least three (3) consecutive years following the completion of Contractor's services or the termination of this Agreement. During this additional three (3) year period, Contractor shall annually and upon request of the District submit written evidence of this continuous coverage.

B. Other Provisions. Insurance policies required by this Agreement shall contain the following provisions:

1. All Coverages.

a. Each insurance policy required by this Agreement shall be endorsed and state the coverage shall not be suspended, voided, cancelled by the insurer or either Party to this Agreement, reduced in coverage or in limits except after 30 days' prior written notice by certified mail, return receipt requested, has been given to District.

b. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII.

2. Commercial General Liability and Automobile Liability Coverages.

a. District, and its respective elected and appointed officers, officials, and employees and volunteers are to be covered as additional insureds as respects: liability arising out of activities Contractor performs; products and completed operations of Contractor; premises owned, occupied or used by Contractor; or automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to District, and their respective elected and appointed officers, officials, or employees.

b. Contractor's insurance coverage shall be primary insurance with respect to District, and its respective elected and appointed, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by District, and its respective elected and appointed officers, officials, employees or volunteers, shall apply in excess of, and not contribute with, Contractor's insurance.

c. Contractor's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.

d. Any failure to comply with the reporting or other provisions of the insurance policies, including breaches of warranties, shall not affect coverage provided to District, and its respective elected and appointed officers, officials, employees or volunteers.

e. The insurer waives all rights of subrogation against the District, its elected or appointed officers, officials, employees or agents.

3. Workers' Compensation Coverage. Unless the District Manager otherwise agrees in writing, the insurer shall agree to waive all rights of subrogation against District, and its respective elected and appointed officers, officials, employees and agents for losses arising from work performed by Contractor.

C. Other Requirements. Contractor agrees to deposit with District, at or before the effective date of this Agreement, certificates of insurance necessary to satisfy District that the insurance provisions of this contract have been complied with. The District may require that Contractor furnish District with copies of original endorsements effecting coverage required by this Exhibit "C". The certificates and endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. District reserves the right to inspect complete, certified copies of all required insurance policies, at any time.

1. Contractor shall furnish certificates and endorsements from each subcontractor identical to those Contractor provides.

2. Any deductibles or self-insured retentions must be declared to and approved by District. At the option of District, either the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects District or its respective elected or appointed officers, officials, employees and volunteers, or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, defense expenses and claims.

3. The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Agreement.

EXHIBIT "D"
FEDERAL PROVISIONS

APPENDIX A

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

1. **Compliance with Regulations:** The contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. **Non-discrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. **Solicitations for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the Recipient or the Federal Highway Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the contractor under the contract until the contractor complies; and/or
 - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. **Incorporation of Provisions:** The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if

the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

APPENDIX B**CLAUSES FOR DEEDS TRANSFERRING UNITED STATES PROPERTY**

The following clauses will be included in deeds effecting or recording the transfer of real property, structures, or improvements thereon, or granting interest therein from the United States pursuant to the provisions of Assurance 4:

NOW, THEREFORE, the U.S. Department of Transportation as authorized by law and upon the condition that the Tahoe Transportation District will accept title to the lands and maintain the project constructed thereon in accordance with Title 23, U.S.C., the Regulations for the Administration of the Title VI Program, and the policies and procedures prescribed by the Federal Highway Administration of the U.S. Department of Transportation in accordance and in compliance with all requirements imposed by Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S Department of Transportation pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. § 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto the Tahoe Transportation District all the right, title and interest of the U.S. Department of Transportation in and to said lands described in Exhibit A attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto Tahoe Transportation District and its successors forever, subject, however, to the covenants, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which Federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and will be binding on the Tahoe Transportation District its successors and assigns.

The Tahoe Transportation District, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns, that (1) no person will on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed [,] [and]* (2) that the Tahoe Transportation District will use the lands and interests in lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations and Acts may be amended [, and (3) that in the event of breach of any of the above-mentioned non-discrimination conditions, the Department will have a right to enter or re-enter said lands and facilities on said land, and that above described land and facilities will thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this instruction].*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to make clear the purpose of Title VI.)

APPENDIX C

CLAUSES FOR TRANSFER OF REAL PROPERTY ACQUIRED OR IMPROVED UNDER THE ACTIVITY, FACILITY, OR PROGRAM

The following clauses will be included in deeds, licenses, leases, permits, or similar instruments entered into by the Tahoe Transportation District pursuant to the provisions of Assurance 7(a):

- A. The (grantee, lessee, permittee, etc. as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree [in the case of deeds and leases add "as a covenant running with the land"] that:
 - 1. In the event facilities are constructed, maintained, or otherwise operated on the property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation activity, facility, or program is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.) will maintain and operate such facilities and services in compliance with all requirements imposed by the Acts and Regulations (as may be amended) such that no person on the grounds of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities.
- B. With respect to licenses, leases, permits, etc., in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will have the right to terminate the (lease, license, permit, etc.) and to enter, re-enter, and repossess said lands and facilities thereon, and hold the same as if the (lease, license, permit, etc.) had never been made or issued.*
- C. With respect to a deed, in the event of breach of any of the above Non-discrimination covenants, the Tahoe Transportation District will have the right to enter or re-enter the lands and facilities thereon, and the above described lands and facilities will there upon revert to and vest in and become the absolute property of the Tahoe Transportation District and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX D**CLAUSES FOR CONSTRUCTION/USE/ACCESS TO REAL PROPERTY ACQUIRED UNDER THE ACTIVITY,
FACILITY OR PROGRAM**

The following clauses will be included in deeds, licenses, permits, or similar instruments/agreements entered into by Tahoe Transportation District pursuant to the provisions of Assurance 7(b):

- A. The (grantee, licensee, permittee, etc., as appropriate) for himself/herself, his/her heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add, "as a covenant running with the land") that (1) no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or be otherwise subjected to discrimination in the use of said facilities, (2) that in the construction of any improvements on, over, or under such land, and the furnishing of services thereon, no person on the ground of race, color, or national origin, will be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination, (3) that the (grantee, licensee, lessee, permittee, etc.) will use the premises in compliance with all other requirements imposed by or pursuant to the Acts and Regulations, as amended, set forth in this Assurance.
- B. With respect to (licenses, leases, permits, etc.), in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will have the right to terminate the (license, permit, etc., as appropriate) and to enter or re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, permit, etc., as appropriate) had never been made or issued.*
- C. With respect to deeds, in the event of breach of any of the above Non-discrimination covenants, Tahoe Transportation District will there upon revert to and vest in and become the absolute property of Tahoe Transportation District and its assigns.*

(*Reverter clause and related language to be used only when it is determined that such a clause is necessary to make clear the purpose of Title VI.)

APPENDIX E

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 et seq.), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 et seq.), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 et seq.), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.F.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of Limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

Attachment E

Certification regarding Debarment and Suspension

The undersigned bidder or proposer certifies that its principals, affiliates, and subcontractors (if any) are eligible to participate in this federally funded contract and are not presently declared by any Federal department or agency to be:

1. Debarred from participation in any federally assisted Award;
2. Suspended from participation in any federally assisted Award;
3. Proposed for debarment from participation in any federally assisted Award;
4. Declared ineligible to participate in any federally assisted Award;
5. Voluntarily excluded from participation in any federally assisted Award; or
6. Disqualified from participation in any federally assisted Award.

This certification is a material representation of fact relied upon by TTD. If it is later determined by TTD that the undersigned knowingly rendered an erroneous certification, in addition to remedies available to TTD, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The undersigned agrees to comply with the requirements of 2 C.F.R. part 180, subpart C, as supplemented by 2 C.F.R. part 1200, while this bid or offer is valid and throughout the period of any contract that may arise from this bid or offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

_____ Signature of Authorized Official

_____ Name and Title of Authorized Official

_____ Date

MEMORANDUM

Date: January 8, 2024

To: Tahoe Transportation District (TTD) Program Implementation Committee

From: TTD Staff – Joanie Schmitt, CFO

Subject: Review and Recommend Acceptance of TTD's Revised Fiscal Year 2022-23 Annual Comprehensive Financial Report to the TTD Board of Directors and Review Responses to Questions Brought up During the Original Presentation to the Board at the December Meeting

Requested Action:

Staff requests the Committee recommend acceptance of TTD's Revised Fiscal Year 2022-23 (FY23) Annual Comprehensive Report (ACFR) and review responses to the questions brought up during the original presentation to the Board at the December meeting.

Background:

It was discovered the FY23 ACFR presented at the December Board meeting included an earlier version of TTD's Financial Statements than the agreed upon final statements. The FY23 ACFR has been corrected and is attached for acceptance (Attachment A). Davis Farr has apologized for this mistake via e-mail (Attachment B) and the staff apologizes as well for not finding the mistake prior to the Board Meeting. There is no change to the Management's Discussion and Analysis section.

Discussion:

There are no changes to the final amounts in the following categories: Total Assets, Total Liabilities, Total Net Position, Total Revenues and Total Expenses. There were minor reclassifications, such as breaking out the interest revenue from miscellaneous revenues and shifting \$125 between noncurrent liabilities due within one year and due beyond one year. The statement of Activities was updated to correct classifications of expenses and revenues between categories but did not change the bottom line. The statement of Cash Flows was also updated accordingly.

Changes made to the fund balances are summarized as follows:

- Decreased Net investment in capital assets and increased Unrestricted by \$79,836 in the Transit Fund.
- Increased Assigned and decreased Unassigned by \$24,120 in the General Fund.
- Increased Assigned and decreased Unassigned by \$1,687 in the CIP Fund.

In the Single Audit Schedule of Expenditures of Federal Awards, the Transit Services Programs Cluster was mistakenly listed as Section 5307 instead of the correct Section 5339. The dollar amounts and unmodified opinions remain the same.

During the December Board meeting, the following questions were raised by the Board members:

Q) What is TTD's monthly "burn rate"?

A) The average monthly "burn rate" of all funds (excluding Parking Systems (PS)) is \$1,004,052. Transit Operations (TO) alone is \$674,275.

Q) What is the "Rainy-Day" Fund per the TTD's policy?

A) Three months of the monthly "burn rate". Overall Funds (excluding PS) total \$3,262,156*. TO alone is \$2,272,825*. This reserve also serves as a short-term cash flow source.

* That does not include capital purchases financed by grantors, i.e. NDOT, where TTD fronts the purchase, then waits for reimbursement 30 to 45 days after submittal of reimbursement invoice. It does include \$250,000 set aside for future accident insurance settlement costs (10 incidents at \$25,000 per incident self-insured retention or SIR).

Q) What is the Operating Risk regarding Proterra bankruptcy?

A) The biggest impact is regarding the five-year warranties on the buses and chargers. As of October 31, 2023, the current warranty balance under the asset "Prepays" is \$198,870 and is amortized monthly at \$4,280. TTD has not needed to submit a workorder for warranty parts, so it is currently unsure what risk, if any, there is for reimbursement. In the worst-case scenario, TTD would write off the prepaid balance and reach out to FTA grantors (grant(s) that were used to purchase the warranties) to try to minimize any paybacks to the grantors. Other impacts could involve parts availability as relationships between Proterra and their suppliers could become strained. TTD is actively seeking relationships with third-party vendors and OEMs to ensure parts availability.

Q) What is the current availability of CMAQ funds and what is the future availability of being able to count on continued CMAQ funding and what is the plan if they're unavailable in the future?

A) The Tahoe Regional Planning Agency (TRPA) is committed to keeping all public transit at Lake Tahoe free. CMAQ funding is awarded discretionally every two years. TTD applies during each cycle for funding to offset the revenue lost by not charging fares. When awarded CMAQ dollars, TTD converts the funds to FTA 5307 grants to streamline expenditures and reporting. Once converted, all federal FTA 5307 rules apply.

TTD currently has two awards for \$1 million each. Of the first award, TTD is expecting to utilize \$500,000 in FY24, with the remaining \$500,000 during the first quarter of FY25. The second award will be spent evenly between FY25 and FY26. If TTD is unsuccessful in receiving these funds and no additional revenues are added to the system, service changes will be needed to live within the available funding, including the possibility of charging fares.

Additional Information:

If you have any questions or comments regarding this item, please contact Joanie Schmitt at (775) 589-5507 or jschmitt@tahoetransportation.org.

Attachments:

- A. FY23 Revised Annual Comprehensive Financial Report (Including the Single Audit)
- B. Davis Farr, LLP Apology E-mail



Connecting our communities



Annual Comprehensive Financial Report Tahoe Transportation District – Stateline, NV Year Ended June 30, 2023

**Finance Department
Joanie Schmitt
Chief Financial Officer**

TAHOE TRANSPORTATION DISTRICT
Annual Comprehensive Financial Report
Year Ended June 30, 2023

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TAHOE TRANSPORTATION DISTRICT
Annual Comprehensive Financial Report

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INTRODUCTORY SECTION



Connecting our communities

December 6, 2023

Madam Chair and Members of the Board:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the Tahoe Transportation District (TTD) for the fiscal year (FY) ended June 30, 2023. This transmittal highlights the purpose and content of the ACFR.

TTD's Management assumes full responsibility for the accuracy, completeness, and reliability of all information presented in this report. The purpose is to comprehensively communicate the fiscal condition of TTD. The report contains three major sections that present introductory, financial and statistical information about TTD.

TTD's management has established a comprehensive internal control framework that is designed to protect TTD's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of TTD's financial statements in conformity with accounting principles generally accepted in the United States. Because the cost of internal controls should not outweigh their benefits, TTD's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that TTD's financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this ACFR is complete and reliable in all material respects.

TTD's financial records are audited yearly by an independent Certified Public Accounting firm. The firm of Davis Farr, LLP has completed the independent audit using Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards. The Independent Auditor's Report, including the audited financial statements as of June 30, 2023, is included in the Financial Section of this report.

The auditors have issued an **unmodified opinion**, stating that the basic financial statements present fairly, in all material respects, the financial position of TTD as of June 30, 2023. An unmodified opinion is the best opinion an independent auditor can give and pertains to the financial position of the governmental activities; business-type activities; the respective changes in financial position and cash flow; the related notes; and the respective budgetary comparisons listed as part of the basic financial statements for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic consolidated financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. TTD's MD&A can be found immediately following the report of the independent auditors.

Historical information is presented in the Statistical Section of this report. The Statistical Section does not contain information on general obligation debt as TTD has not issued any general obligation debt within the last ten years.

Profile of the TTD

In 1969, California and Nevada legislators agreed to a unique bi-state Compact, approved by Congress and signed into federal law, establishing a regional land use authority called the Tahoe Regional Planning Agency (TRPA) to protect Lake Tahoe's natural resources and the clarity of the Lake. The two states and the U.S. Congress amended the Compact in 1980, with public law 96-551, which made some significant changes to TRPA's role and responsibility and also established the TTD under Article IX to focus on implementation of regional transportation needs in the Tahoe Region. Unlike the rest of the Compact, Article IX can be amended by both states, if legislation is substantially conforming, without going back to Congress. Amendments to Article IX have happened several times, primarily related to Board composition—the most recent in 2020, which added three Board positions, two Governor appointees, one from each State, and a state representative from the Board of the TRPA.

Article IX of the Compact gives TTD its operating authority, which includes specific tax revenue enabling language, as well as tax prohibitions to support transit and transportation facilities. To date, that authority has been unsuccessfully enacted. It is TTD's position that the funding authority is ineffective and requires a legislative fix to establish the regional transportation revenue needed to leverage existing local, state and federal funds.

Under the Compact, TTD may also acquire, own and operate support facilities for public or private transportation systems, including, but not limited to, parking lots, maintenance facilities, mobility hubs, and related equipment, including revenue collection devices and can operate outside the designated Compact boundary for purposes of connecting the region to convenient airport, railroad, and bus terminals.

As a bi-state special district, TTD is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs and projects for the Lake Tahoe Basin, including transit operations, consistent with the Compact and Regional Transportation Plan goals and policies.

TTD's General Fund

In FY22, TTD's Board adopted a strategic goal to stabilize, expand and manage organizational resources, with a focus on developing a dedicated funding source for the General Fund to offset administration costs. Members of the Board made a valiant effort during FY23 and were successful in securing an annual allotment of \$330,000 in FY24 and \$346,500 in FY25 from the state of Nevada's biennial budget. Member agencies also worked to fund TTD's General Fund with funding agreements from their budgets and four agencies were able to commit to an aggregate total of \$175,000 for FY24. With this funding, TTD will have the resources necessary to move forward in realizing its objective to hire a Deputy District Manager and provide support to the jurisdictions.

TTD's Capital Improvement Program

The Compact established that the transportation system must help achieve environmental goals in the Tahoe region and that capacity for the system must be achieved through multi-modal means, not expanded highways. To that end, TTD is a regional transportation implementing entity whose role includes system implementation planning, capital project planning and implementation, capital project financing, transit planning and operations, and project facilitation. In 2009, TTD entered into a Memorandum of Understanding with TRPA regarding staffing and included a list of priority Basin projects listed in this document. Some of these projects have been completed, while others continue to move forward or are on hold until financial resources become available. As one of eleven or so public agencies involved in transportation at the Lake, TTD often addresses inter-jurisdictional project solutions and

regional transit capital projects. Together with other transportation focused agencies, TTD works with, and supports, the TRPA as the regional transportation planning agency under the Compact, the federal metropolitan planning organization (MPO), and the California regional transportation planning agency. TTD's current projects support the 2020 *Linking Tahoe: Regional Transportation Plan/Sustainable Communities Strategy* as approved in 2021 by the Tahoe MPO, among other plans.

TTD's Current Projects

- **Nevada SR28 National Scenic Byway Corridor** – Project Goal: Safety is always a priority. Removing parking conflicts creates better traffic flow, thereby reducing collisions. Having separate dedicated shared use paths and transit access makes travel safer for cyclists, pedestrians, and vehicles. The first three miles of the Class I shared use path and off-highway parking expansion have been completed. The project has been broken into phases to continue progress with available funding.



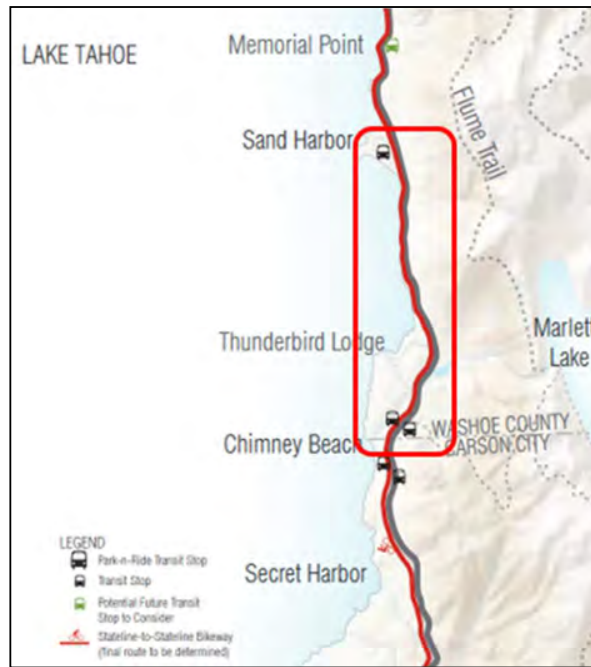
The State Route 28 (SR28) National Scenic Byway is eleven miles of undeveloped shoreline, the longest stretch at Lake Tahoe, Nevada. The two-lane, mountainside road is the only access route to the area for over one million recreational visitors and 2.6 million-plus vehicles per year. TTD partnered with 12 agencies to develop a Corridor Management Plan for NV SR28 to facilitate a joint implementation, operations, and maintenance strategy. The agencies meet monthly to adaptively manage the corridor and support moving additional projects forward.

The following project elements received grant awards in FY23 and FY24 to move them into the design phase:

1.) SR28 North Parking, Sidewalk, and Water Quality Improvements

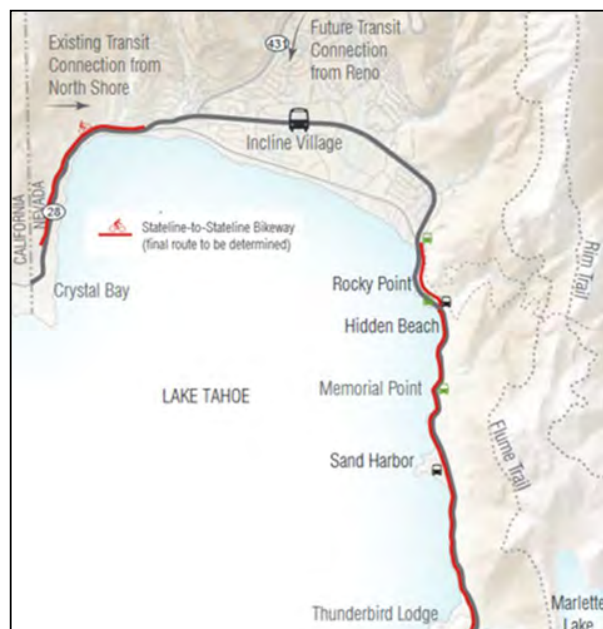
This phase of the project includes environmental analysis, final design and construction of 30-plus parking spaces (depending on design) north of the existing Tahoe East Shore trailhead parking at Sweetwater Road, along with a connecting pedestrian path, four to six parking spaces at Rocky Point, addressing erosion and signage at Sunset Vista pullout, and water quality improvements within the existing Nevada Department of Transportation (NDOT) Right of Way. Upon completion of the parking spaces, the no parking zone will be extended from Country Club Drive to Sweetwater Road on SR28. Plans, Specifications, and Estimate (PS&E) work began in fall of 2023 with construction expected to begin in 2025.

2.) SR28 Central Corridor - Chimney Beach to Secret Harbor- Parking, Transit, Trail, and Safety Improvements



The project phase includes the design of transit, trail, and parking improvements at Chimney Beach (approximately 130 spaces) and Secret Harbor (approximately 110 spaces). Chimney Beach improvements include a pedestrian actuated signalized crossing on SR28, nine-tenths of a mile of multi-use trail, a prefabricated bridge at Marlette Creek, and vista points. Transit pullouts at Thunderbird Lodge, Chimney Beach, and Secret Harbor are also planned, as well as an extension of the no parking zone from just north of the Incline Village General Improvement District’s pump station to the chain control sign/pullout south of Secret Harbor. The National Environmental Policy Act (NEPA) document is complete. PS&E phase will begin winter 2023/24 and construction is expected to begin in 2026.

3.) SR28 Stateline to Stateline Bikeway – Phase 4 - Crystal Bay to Incline Village Shared-Use Trail

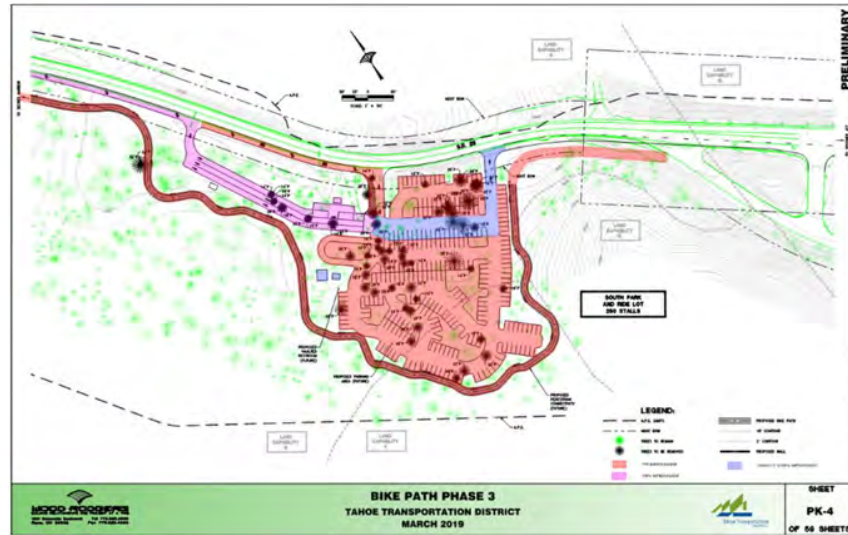


The project proposes a shared use nonmotorized paved trail in the north shore Stateline area of Lake Tahoe. The proposed trail will begin in the unincorporated community of Crystal Bay in Washoe County, Nevada and terminate at the roundabout intersection of SR28 and SR431 with an estimated length of 2.7 miles.

The trail will reduce vehicular congestion and reliance on the automobile for transportation and access to recreation; improve bicycle and pedestrian mobility and safety; advance multi-modal access; improve the environmental quality of the area; enhance visitor and community experience; and promote economic vitality of the region. In addition to providing an alternative mode of transportation, public transit access will be improved as part of the project with enhancing existing stops and strategically building hubs and stops for transit where possible.

TTD applied for and was awarded Surface Transportation Block Grant funding through TRPA's Regional Grant Program for the planning and design phase of the project. The funds were assigned to Washoe County, with their Public Works Department taking the lead for the project with support from TTD. TTD anticipates the planning and design effort will commence in FY24.

4.) SR28 South Corridor – Spooner Summit Mobility Hub/AIS Inspection Station



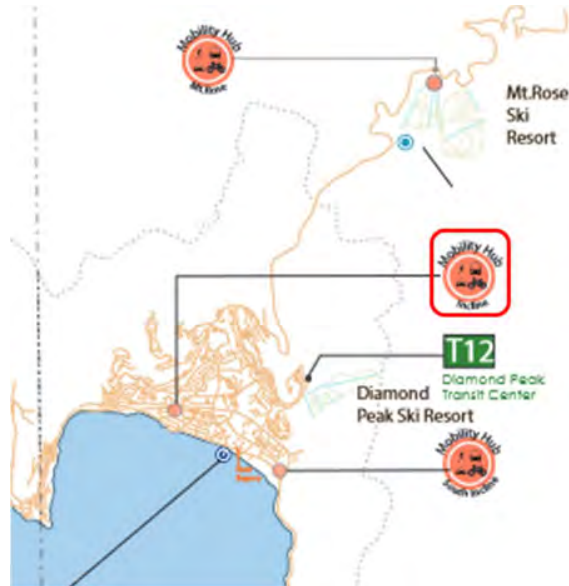
The project includes design and construction of a mobility hub with approximately 250 parking spaces, restroom, an Aquatic Invasive Species (AIS) inspection station, one-half mile of multi-use trail and a pedestrian crossing from the site to Spooner State Park.

The lead implementor for the Project is NDOT and the co-implementor for the Project is TTD. NDOT and TTD will each oversee the design of separate Project elements in parallel and in coordination with the Project partners. TTD staff and TTD’s consultant services are a sub-recipient to TRPA’s US Fish and Wildlife Service (USFWS) grant program.

TTD’s efforts will focus on the design and construction of the vertical elements of the project such as, but not limited to: hub facility, AIS Inspection Station, restroom, and all associated vertical work. NDOT will be responsible for all design and construction of civil-related work including, but not limited to: site work, paving, underground utilities, lighting, striping, signage, etc.

TTD expects to have a funding agreement in place with TRPA in December 2023. Planning and design will begin in early 2024 with anticipated construction in 2025.

- **Incline Village Mobility Hub Project** - Project Goal: To establish an appropriate site and amenities for a mobility hub in Incline Village as recommended in the Linking Tahoe Transit Management Plan, the SR28 Corridor Management Plan, and the Washoe County Tahoe Area Plan.



TTD is developing the site alternatives analysis for a mobility hub in Incline Village, Nevada. Community engagement is on-going and will continue until a preferred site is selected.

The planning and design principles for the hub will be based on input from TTD Staff, related transit agency stakeholders, relevant planning documents, industry white papers, and transit operating needs that serve the community and visitors of the area and provide connections to support transit partners. This effort aims to create a realistic project basis for future funding, environmental review, and design development that TTD may use to bring the project to fruition. Joint development opportunities may be considered, including mixed use, government use, housing, or other community needs dependent on site suitability. The hub should work with other multimodal facilities to serve the community, intercept travelers and reduce vehicle miles traveled, greenhouse gasses, congestion, and work seamlessly with solutions envisioned in the SR28 Corridor Management Plan, Regional Transportation Plan, and other relevant planning documents. Site assessment criteria shall be developed through review of existing plans, data to support user needs consistent with community plans, land use, and transit operating needs.

In 2021, the Board approved the purchase of 771 Southwood Boulevard (old elementary school (OES) site) under a protective acquisition provision that preserves the site for consideration, along with other possible sites that will be considered and screened for a future mobility hub project. The decision to acquire the property was not approving a mobility hub at the 771 Southwood Boulevard.

The site alternatives analysis, with a preferred site alternative, is anticipated to be completed by June 2024.

- **US50/South Shore Community Revitalization Project** – Project Goal: The US50 project aims to evolve Lake Tahoe’s transportation system and includes facilitating economic development through multi-modal improvements including: pedestrian and bike safety enhancements, wayfinding, parking management, expanded transit

options, and neighborhood and environmental improvements to address air and water quality and greenhouse gas reductions, consistent with the City of South Lake Tahoe and Douglas County Master Plans, Local Area Plans, and TRPA's Land Use Plan.



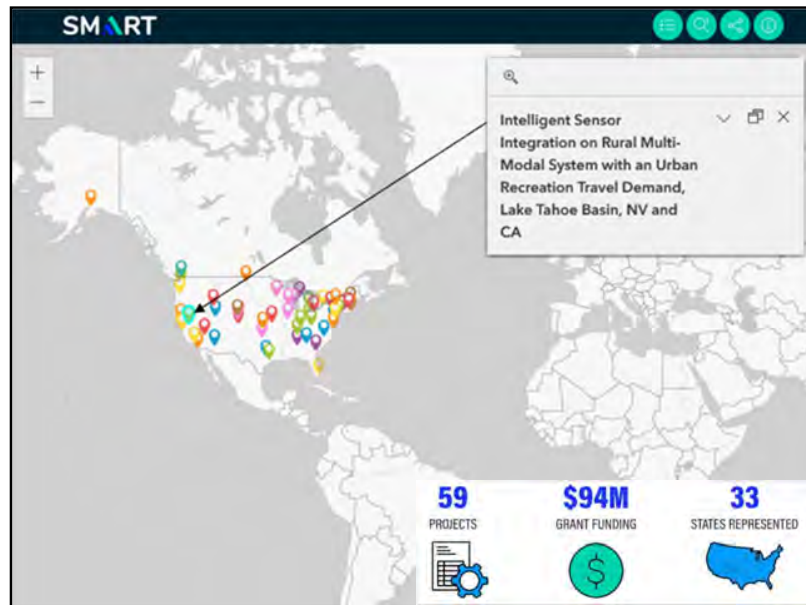
The US50 project (Alternative B), as approved, includes realignment of the one half-mile section of Highway 50 from Stateline Avenue in South Lake Tahoe to Lake Parkway to become a two-lane pedestrian and transit-oriented main street with expanded sidewalks, bike lanes, transportation services, and improved access to retail, dining, and entertainment. The project was permitted by TRPA in 2018 and received the NEPA record of decision in 2019. Support for the approved alignment has changed. TTD is working with the City of South Lake Tahoe, Douglas County, Caltrans, NDOT, and business owners on an implementation scenario that improves safety, pedestrian and bicycle access, transit, wayfinding and parking management, while leaving the highway in its current alignment. TTD estimates the PS&E development phase to be completed by end of FY25.

- **Multi-Jurisdictional Hazard Mitigation Plan** - Project Goal: To establish mitigation strategies to hazards and access funds available through Federal Emergency Management Agency (FEMA).



TTD and the Tahoe Resource Conservation District (TRCD), in coordination with regional partners, are developing a multi-jurisdictional Hazard Mitigation Plan. The purpose of this plan is to profile the natural and human-caused hazards in our area, determine the impacts of those hazards on our multi-modal transportation system and land conservation efforts, and develop strategies to mitigate future disasters. Once approved by FEMA and adopted by both agencies, TTD and TRCD will be eligible for certain types of federal funding to help create a more disaster resilient Lake Tahoe Basin. Because this plan is funded through the California Office of Emergency Services (CalOES), certain requirements in the plan will only address the California side of the Lake Tahoe Basin. It is our hope that future updates of the plan will include the Nevada side of our community. The final draft Plan has been submitted to CalOES in October 2023 and the final plan is expected to be completed and approved by FEMA by June 2024..

- **SMART Program Technology Planning – Stage 1** – Project Goal: Intelligent Transportation System (ITS) infrastructure and technology to reduce congestion and manage recreational travel demand.



TTD will be the lead for a USDOT SMART Program Stage 1 grant funded project that intends to build multi-jurisdictional buy-in on technology investments to support development of mode shift behavioral change and create a positive user experience through informed decision making of regional partners and stakeholders to facilitate regional planning, implementation, and operational improvements. The project will provide the planning, design, prototyping, and evaluation of a single cloud-based interface for pertinent transportation and traveler related data collection via roadway sensor infrastructure.

The system will ground truth the number of vehicles entering/exiting the basin, the speed, direction, duration, and pathway of vehicles while in the basin, the type or class of vehicle, identification and count of pedestrians/cyclists using the roadway, and other pertinent information required to make informed decisions and plan projects that will reduce congestion, vehicle miles traveled, greenhouse gas, and enhance transit and multi-modal use.

The SMART Stage 1 Project Plan developed by this process will provide for a future implementation of sensor-based infrastructure and associated data warehousing for aggregating, storing, analyzing data, and pushing information such as, but not limited to, counts, directional metrics, type/class metrics, real time sensor location video, real time sensor weather info, traffic signal status, traffic delays, road closures due to weather, emergency events, road construction events and delays, special events, transit movement and/or delays, ride sharing locations and availability, micro-transit locations and availability, parking and park and ride locations and availability to external agencies and users via phone, tablet, or Car2X.

The Stage 1 Project is a planning project only and will enable TTD to apply for USDOT SMART Program Stage II funding for implementation in the future. Only grantees of the Stage 1 program may apply for Stage II funding. The Stage 1 effort commenced in September 2023 with an RFP for consultant services and has a completion date of March 15, 2025.

- **Regional Revenue** – Project Goal: Find funding gap solutions to implement the Regional Transportation Plan Vision.

TRPA and TTD have worked through several processes to date to address a sustainable revenue source for the region to leverage state and federal funds, as well as available local and private sector funds. The Regional Transportation Plan has a substantial funding gap to achieve the plan's needs and the financial strategy has been largely discretionary based through competitive grant processes. Of the processes employed over the last six years, there has been the Bi-State Consultation on Transportation led by TRPA and TTD's One Tahoe effort, looking at regional revenue options. To date, neither have resulted in substantive revenue changes in meeting the goal, but the work still continues as does the need.

- **SR89 Fanny Bridge Community Revitalization Project** – Project Goals in addition to Community Revitalization: Improving pedestrian and cyclists' safety, providing two safety routes from the west shore, encouraging economic development, improving reliability and connectivity with the new transit center, and reducing traffic congestion to improve the transit travel times and user experiences.



TTD led the project planning and approval process which included securing the funding partnerships for the project. The project bundled three projects into one effort: the SR 89/Fanny Bridge Community Revitalization Plan, the Meeks Bay Trail, and Dollar Point Trail projects. Meeks Bay and Dollar Point Trails are complete. Construction was led by Federal Highway Administration, Office of Federal Lands, [Central Federal Lands Highway Division](#) (CFLHD). The Fanny Bridge project included the construction of a new quarter mile segment of SR89, with a new 153-foot bridge crossing the Truckee River and roundabouts on the south end of the realignment next to the Tahoe City Transit Center and the north end near the Caltrans Maintenance Station. Multi-modal improvements, such as new paved shared-use paths and bike lanes, were incorporated to enhance connectivity and safety for pedestrians and cyclists. All but the final roundabout, replacement of Fanny Bridge, and the local complete streets are completed. The balance is expected to be completed by FY25.

- **Cross Lake Passenger Ferry** – Project Goal: Reducing congestion and improving access to Tahoe recreation areas.



TTD will continue to explore a time-efficient, environmentally positive solution for decreasing private car use by using watercraft to cut commute time and attract visitors. This project is part of the agreement with TTD and TRPA and included in the RTP. TTD completed a Federal Transit Administration alternatives analysis that found a passenger ferry the best feasible regional connection service. Additional project planning work is on hold until project planning funds are acquired.

- **Clean Transit** – Project Goal: Providing clean and sustainable transportation solutions for the Lake Tahoe area.



TTD's clean transit initiative is focused on improving fleet reliability, reducing greenhouse gas emissions in the Lake Tahoe Basin, providing a clean and quiet solution for neighborhood transit and reducing operating costs, while helping TTD comply with the California Air Resources Board's Innovative Clean Transit Rule years before it is required to the extent practicable. In this effort, TTD introduced three Proterra electric buses to its fleet in FY23.

The Lake Tahoe Community College (LTCC) Mobility Hub project included two overhead, fast chargers to accommodate a 10-minute quick-charge for on-route Proterra buses. The facility also features one overnight, pedestal charger for the electric buses, along with passenger amenities, including heated ADA-accessible sidewalks, bicycle storage, and passenger notification screens. The project was developed through a strategic partnership with TTD, LTCC, and Liberty Utilities.

- **Maintenance and Administration Facility Master Plan**– Project Goal: To develop a scalable Bus Maintenance and Administration Facility to safely and efficiently serve the communities of Lake Tahoe and its gateway communities.



As TTD plans for the future, it is necessary to evaluate our current administration, operations, and maintenance facilities and to begin planning for service and fleet improvements, including electrification. A Master Plan will help guide TTD's decision-making concerning future transit facility and administrative needs. TTD's current operations and maintenance facility, located at 1669 Shop Street, is leased from the City of South Lake Tahoe. The facility is in a state of disrepair, lacks security and protected storage, and does not meet current maintenance capacity needs, let alone allow for needed expansion options due to the relatively small footprint of the property.

The Master Plan will review and analyze various sites and options that could be pursued for an operations and administrative facility, as well as provide TTD with cost estimates for each option and include a cost/benefit analysis for capital-intensive project recommendations to help guide future decision-making. Timelines for different options, including the development of a new co-located administration building, maintenance, and operations facility will be included in the Plan. The Master Plan will need to consider a modern state-of-the-art, grid resilient, climate-controlled bus and administrative facility; potential shared maintenance bays with Douglas County Fire Department, if applicable; public parking, as envisioned in the US50 East Corridor Plan currently being prepared by NDOT, if applicable; and ingress and egress to US50 for the sites considered. The Master Plan shall detail future steps to be undertaken to implement the recommendations it contains. Preliminary planning is underway and TTD is currently evaluating sites within and outside the basin for the project.

- **Zero Emission Bus Fleet Conversion Plan** – Project Goal: To provide TTD with the tools it needs to transition to a zero-emission bus fleet by 2040.

TTD assumes that the introduction of zero-emission buses (ZEB) will affect every aspect of operation, including planning, scheduling, and dispatching bus routes, operations and fleet maintenance, fleet size, funding ZEB procurements, staffing and training personnel, infrastructure needs, fuel/charging cost, regulatory compliance, and bus maintenance and management. The plan will provide TTD with the tools it needs to transition to a fleet by 2040 by developing a ZEB Rollout Plan.

The project consultants will perform the public outreach and the operational and financial analysis necessary to facilitate TTD's successful transition to a zero-emission bus fleet. The project development will include extensive public and stakeholder engagement and collaboration with Liberty, NV Energy, and agency partners across jurisdictional boundaries to create a ZEB conversion plan that is supported by the communities in TTD's service area and regional connectivity. The ZEB conversion plan aims to contribute to the sustainability of

the region by providing reliable and efficient transit service, and the environmental and health benefits of cleaner air and reduced GHG's.

TTD's Transit Operations Service



TTD has operated the South Shore's public transit system since 2010, after the former administrator declared bankruptcy and began the process of dissolution. This undertaking continues to be part of TTD's long-range plan to develop a workforce and grow needed transit services to provide a more reliable, coordinated transit system that is convenient and safe for residents, commuters, and visitors.

The current transit service offers fixed-route, commuter bus, and paratransit services 365 days a year. Commuter service connects South Shore to Carson City via the rural Carson Valley communities of Minden and Gardnerville. Micro-transit service at the south shore began in July of 2023 as mitigation for a redevelopment project, required of the visitor's authority who contracted with the South Shore Transportation Management Association to manage the operation. TTD began its update of the required Short Range Transit Plan (SRTP) with the goal of integrating micro-transit with its fixed route and paratransit service modeled after the north shore TART operation. Current discussions underway include shifting some California Transportation Development Act funds to an expansion of micro-transit service with the City of South Lake Tahoe. The SRTP process is scheduled to conclude in FY 24.

The East Shore Express (ESE) supplemental summer service provides a transit link between Incline Village and Sand Harbor State Park and is part of the full multi-modal solution for the corridor. Nevada State Parks requested TTD suspend the ESE service for the summer of 2020 to limit access to Sand Harbor and to help ensure social distancing during the pandemic. The service was expected to resume during the summer of 2021, but service was suspended again due to combination of the lingering pandemic concerns and a shortage of bus operators. In 2022, the service was reinstated with a limited schedule due to the ongoing bus operator shortage. In 2023, the ESE returned to regularly scheduled service levels.

The zero-fare transit program, which commenced April 12, 2020, continues throughout FY23. The program was initially established to assist the community during the pandemic and to enable passengers and operators to minimize COVID-19 risks by following the CDC social distancing guidelines. The program continues to effectively encourage ridership and speed operations.

In FY23, the region experienced an early winter with significant snowfall in the beginning of November. Heavy snow continued throughout the winter and the UC Berkeley Central Sierra Snow Lab labeled the season as the second snowiest ever recorded. Transit operations, as well as most other utilities, were greatly impacted by over 700 inches of snow.

Routes, and portions of routes (i.e., runs), were cancelled throughout FY23 due to the continuing bus operator shortage and record snowfall. Transit schedules were restructured to “right size” the system to the number of bus operators.

The current transit fleet consists of ten large heavy-duty buses; seven large medium-duty cutaways; and four medium and small light-duty cutaways. The current peak requirement of 14 vehicles occurs during the summer and winter seasons, with 12 vehicles being the peak requirement during the remainder of the year. TTD also has a fleet of seven support vehicles: three road supervision and operations vehicles, three maintenance trucks, and one maintenance tractor.

TTD operates from multiple facilities throughout the service area. These facilities are:

- An administrative office located at 128 Market Street, Suite 3F, Stateline, NV.
- The maintenance and operations facility consists of three adjacent buildings located at 1663, 1669, and 1679 Shop Street, South Lake Tahoe, CA.
- Two transit centers and one mobility hub:
 - Stateline Transit Center, 4114 Lake Tahoe Blvd., South Lake Tahoe, CA
 - South Y Transit Center, 1000 Emerald Bay Road, South Lake Tahoe, CA
 - Lake Tahoe Community College (LTCC) Mobility Hub, One College Drive, South Lake Tahoe, CA

TTD’s Parking System Operations



The Park Tahoe parking system is in its third year of operation at the East Tahoe trailhead. In addition to the four payment kiosks, a pay by text mobile payment option was launched July 2022.

Washoe County is responsible for this parking facility and will provide long-term maintenance and capital improvements. TTD is responsible for parking management, technology, and contracting/providing for enforcement. Parking revenues are collected by TTD and used to pay for operational costs, meter replacement, and administrative fees. Any additional revenue will be available to Washoe County or Nevada Division of State Parks for the long-term maintenance and capital improvements for the facility/corridor.

Parking Systems is a major fund for TTD and is classified as a business-type activity.

Organizational Structure

TTD’s governing body consists of 14 members. One member is appointed by each of the following: the Governors of California and Nevada, TRPA, the Boards of Supervisors of El

Dorado and Placer Counties, the City of South Lake Tahoe City Council, the Boards of County Commissioners of Douglas and Washoe Counties, the Carson City Board of Supervisors, the Truckee North Tahoe Transportation Management Association, and the South Shore Transportation Management Association. A member at large, representing a public or private transportation system operating in the region, is also appointed by a majority of the other voting Directors. Finally, the Director or their representative from both Caltrans and NDOT sit on the Board as non-voting members.

Economic Condition

The number of visitors to Tahoe ranges from 15 million people a year to, on the order of, 24 million per year, an urban visitation to a largely rural community with a mostly rural highway system. While TTD has been successful in leading legislative changes, resulting in the Tahoe region obtaining formula based federal funding for transit operations and capital projects, the total revenue needed to address urban transportation demands still needs to be established. Recruitment for a full workforce continues to remain a challenge. In FY23, TTD increased all represented staff (Bus Operators, Dispatchers, Maintenance and Facility Technicians) wages by 2%, with up to an additional 2% based on attendance and in accordance with the Collective Bargaining Agreement. The signing bonus program continued where new bus operators can receive up to \$3,000, which is paid out over three installments during their first year of employment. This had a short-term uptick in recruitment, but that vanished as the year played out. In part, a lack of affordable housing at the South Shore and elsewhere in the Basin means long commutes from remote communities over mountain passes beyond the Tahoe Basin. The resulting effect is workers often choose employment elsewhere, placing a strain on TTD's ability to maintain and expand transit services.

In FY23, TTD issued merit increases for all non-represented employees ranging between 3.2% and 4%, based on TTD's salary table. TTD contracted with Koff and Associates to conduct a classification and compensation study to look at current market standards. Based on the study and TTD's specific needs, the Board adopted a modified salary table for non-represented staff, whereby each step is a 4% increase up to the maximum step of 8 and an increase of 2.5% between grades (job classifications) and approved increases for represented staff between \$2 and \$6 per hour, all effective July 1, 2023 (FY24).

Tahoe affordability for our employees remains difficult. TTD as Management will continue to strategize what TTD can implement to help be the preferred employer in the Basin.

TTD has experienced challenges in the rising inflation and supply change shortages. The lack of replacement bus parts has resulted in buses being out of service for longer periods. Staff shortages have increased the need to contract with outside maintenance companies, which has also resulted in delays of fleet repairs causing TTD to suspend some routes. TTD has an aged fleet but has been successful in securing three FTA 5339 grants totaling \$8.6 million and is expecting delivery of four new buses in FY24 and eight new buses and four passenger vans in FY25.

So, from an economic condition perspective, TTD has on-going challenges. This is a similar story industry wide, nationwide.

Budget and Funding

TTD's budget is prepared according to Nevada state law on a fiscal year basis, beginning July 1 and ending June 30. The budget is adopted annually by TTD's Board of Directors, as statutorily required.

The TTD Board receives bi-monthly financial status reports that include an analysis of budgeted versus actual revenues and expenses on a year-to-date basis. TTD's Finance Committee reviews bi-monthly financial statements, discusses activities and any concerns, and determines whether or not to recommend acceptance of the financial statements to the full Board. Other financial presentations occur throughout the year to aid the Board in understanding financial challenges and granting opportunities.

TTD's funding can be broken down as follows:

- Governmental Fund Activities (General Fund and Capital Improvement Program Fund) In FY23, 89.9% of total governmental fund revenues were generated by federal funding, 0.6% from state funding, 2.9% from local contributions, 1.9% from administrative fees, 3.4% from Rental Car Mitigation Fees (RCMF), and 1.3% from Miscellaneous revenues.
- Business Type Activities (Transit Operations and Parking Systems) – In FY23, 42.2% of total business type revenues were generated by federal funding, 42.5% by state funding, 4.4% from local contributions, 3.6% from miscellaneous revenue and 7.3% from charges for services.

Long-Term Planning

The Transit Master Plan (TMP) is a detailed long-range, 20-year plan focused on the capital improvements and transit services needed to provide a robust transit network that will reduce seven million vehicle trips yearly/annually when fully implemented. The plan focuses first on developing a seamless transit system throughout the entire Basin—from the City of South Lake Tahoe and the US50 Corridor north to Truckee and the I-80 Corridor. The TMP then focuses on developing transit connectivity to the drive-up markets of northern California and Nevada so that visitors, commuters, and residents have the choice of traveling without their personal vehicles. The TMP was developed by TTD as an implementation plan, aligned with the Regional Transportation Plan adopted by TRPA in April 2017. The TMP was adopted in June 2017.

The second TTD effort on long-term implementation planning is the Linking Tahoe Corridor Connection Plan (LTCCP), which is based on the approach and success of TTD's SR28 Corridor Management Plan. The SR28 planning effort introduced the idea of seeking and developing more comprehensive corridor transportation solutions to address corridor needs. In doing so, it meant securing the agreement of thirteen affected management agencies and working with the public. With this model in mind, TTD took the same approach to the rest of the Basin to focus and accelerate the implementation of needed improvements. TTD organized the Basin into six corridor segments for use in the plan development. The LTCCP provides insight and direction for the next level of implementation development. It was adopted by the TTD Board in September 2017.


A third planning element for TTD is the Short-Range Transit Plan (SRTP), a detailed five-year plan which acknowledges that TTD must, first and foremost, establish a solid foundation upon which a great transit system can grow. This plan was developed by TTD as an implementation plan, or five-year installment plan, that aligns with the update of the Regional Transportation Plan, the TMP, and the LTCCP. Updates to the SRTP are underway and the Plan is expected to be adopted in FY24.

Acknowledgements

The preparation of this Annual Comprehensive Financial Report could not have been accomplished without the dedicated efforts of the entire financial department. I would like to especially thank Leslie Conard, Daniel May and Tiffany Harrison for their outstanding work in preparation for the audit. I also want to thank Carl Hasty, George Fink, Jim Marino and Judi Allen for their assistance with the preparation of this document. Their professionalism, dedication to excellence, and efficiency made this report possible.

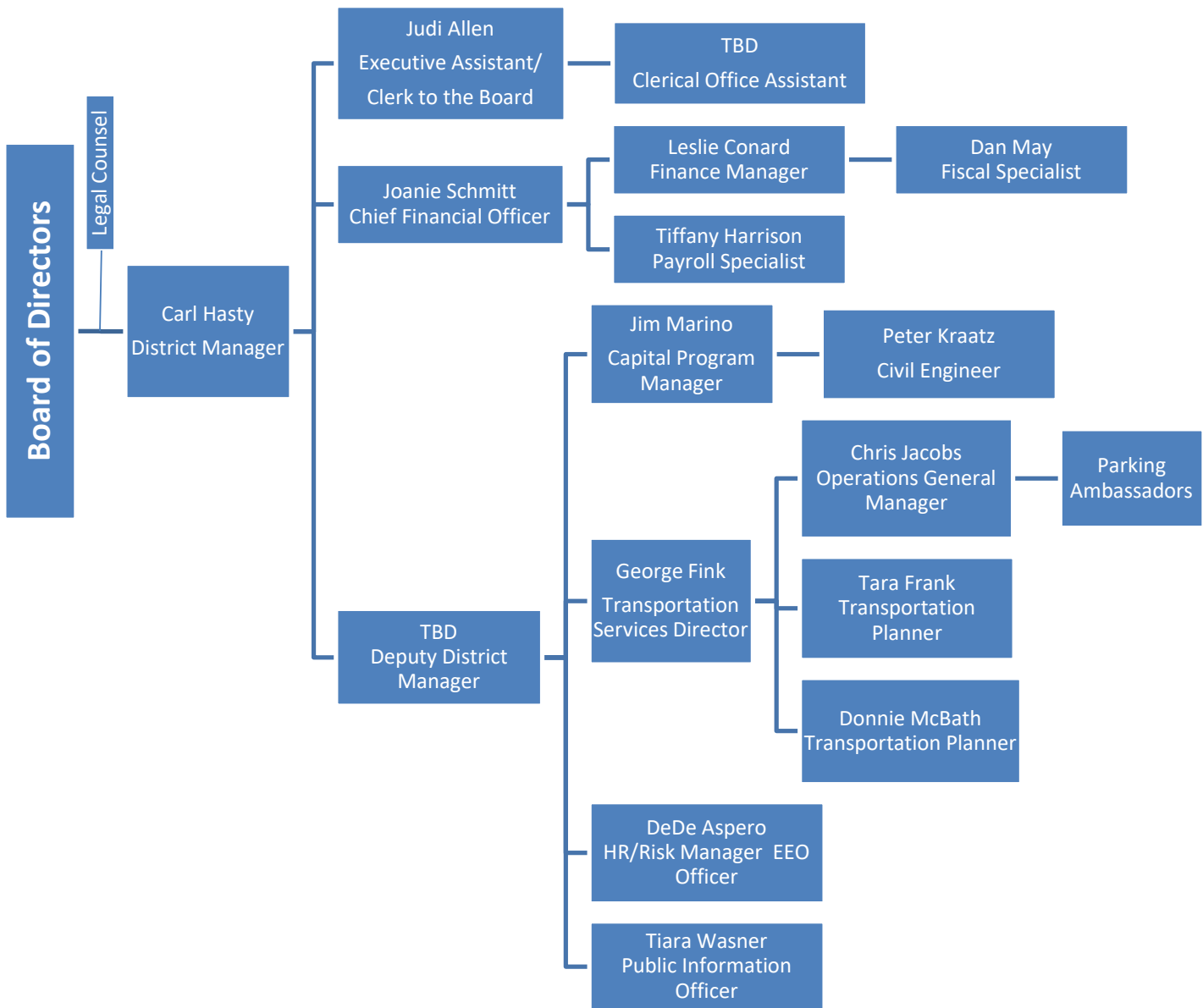
TTD also thanks the Board's Finance Committee for their continued support in planning and conducting the financial operations of TTD in a responsible manner. Additionally, appreciation is extended to Davis Farr, LLP for their guidance and professional assistance in the preparation of this report.

Respectfully submitted,

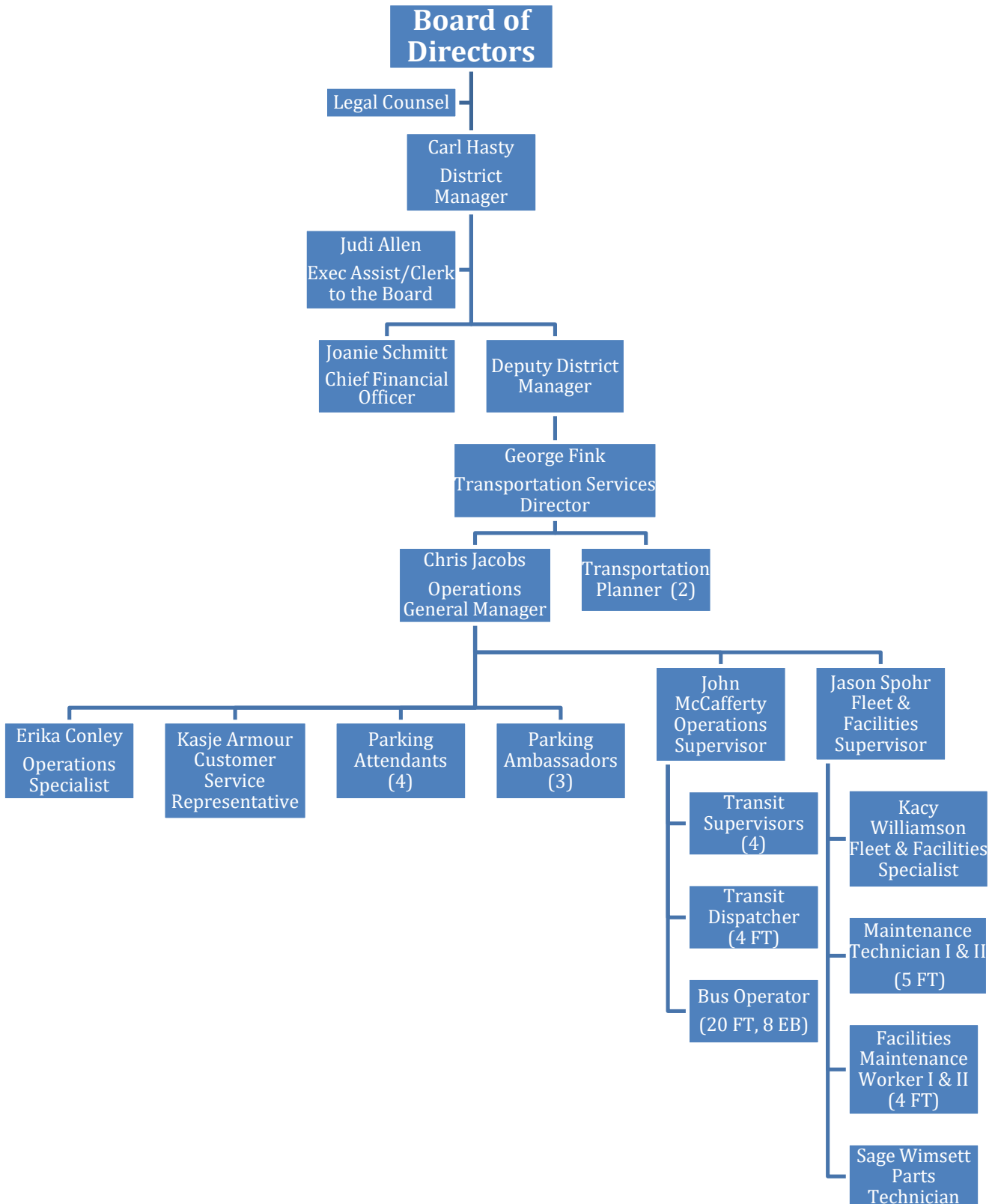
A handwritten signature in cursive script that reads "Joanie Schmitt". The signature is written in black ink and is positioned above the printed name and title.

Joanie Schmitt
Chief Financial Officer

*Tahoe Transportation District
Administrative Organization Chart*



Tahoe Transportation District
Transit Operations Organization Chart



-XX-

Tahoe Transportation District

Board of Directors

Alexis Hill (Primary) & Mariluz Garcia (Alternate)
Chair, Washoe County

Lori Bagwell (Primary)
Carson City

Cody Bass (Primary) & John Friedrich (Alternate)
City of South Lake Tahoe

Brian Bigley (Primary) & Ryan Smith (Alternate)
Vice Chair, Member at Large, representing public and private transit services in the Basin

Andy Chapman (Primary)
Truckee-North Tahoe Transportation Management Association

Kyle Davis
Nevada Governor Appointee

Jessica Diss (Primary) & Vince Hoenigman (Alternate)
Tahoe Regional Planning Agency Appointee

Cindy Gustafson (Primary) & Stephanie Holloway (Alternate)
Placer County

Nick Speal
California Governor Appointee

Brooke Laine (Primary) & Wendy Thomas (Alternate)
El Dorado County

Wesley Rice (Primary) & Sharla Hales (Alternate)
Douglas County

Raymond Suarez (Primary) & Steve Teshara (Alternate)
South Shore Transportation Management Association

Susan Takhar
California Department of Transportation (Ex-Officio)

Sondra Rosenberg
Nevada Department of Transportation (Ex-Officio)

Finance Committee

Lori Bagwell
Chair, Carson City

Alexis Hill
Washoe County

Kyle Davis
Nevada Governor Appointee

Raymond Suarez
South Shore Transportation Mgt Assoc.

Tahoe Transportation District

Management Team

Carl Hasty
District Manager

Jim Marino
Capital Program Manager

Joanie Schmitt
Chief Financial Officer

Leslie Conard
Finance Manager

DeDe Aspero
Human Resources & Risk Manager

George Fink
Transportation Services Director

Chris Jacobs
Operations General Manager

Judi Allen
Executive Assistant / Clerk to the Board

Finance Team

Joanie Schmitt
Chief Financial Officer

Leslie Conard
Finance Manager

Tiffany Harrison
Payroll Specialist

Dan May
Fiscal Specialist



Government Finance Officers Association

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**Tahoe Transportation District
Nevada**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



Independent Auditor's Report

Board of Directors
 Tahoe Transportation District
 Stateline, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of and for the year June 30, 2023, and the related notes to the financial statements, which collectively comprise Tahoe Transportation District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Tahoe Transportation District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

During the year ended June 30, 2023, Tahoe Transportation District implemented Governmental Accounting Standards Board (GASB) Statement No. 96. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tahoe

Board of Directors
Tahoe Transportation District

Transportation District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Board of Directors
Tahoe Transportation District

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 Tahoe Transportation District's basic financial statements. The *budgetary comparison schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The *budgetary comparison schedules* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the *budgetary comparison schedules* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the *introductory section* and *statistical section* but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 on our consideration of Tahoe Transportation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Tahoe Transportation District's internal control over financial reporting and compliance.



Irvine, California
November 17, 2023

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

The following Management's Discussion and Analysis (MD&A) of TTD's activities and financial performance provides the reader with an introduction and overview to the basic financial statements for the year ended June 30, 2023. We encourage readers to consider the information presented here, in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report, and with TTD's financial statements, which follow this discussion.

FINANCIAL HIGHLIGHTS

- **Net Position:** The total assets of TTD exceeded its total liabilities at the close of Fiscal Year 2022-2023 (FY23) by \$12,244,206 (net position). Of this amount, \$4,283,115 is unrestricted, \$1,458,391 is restricted for transit operations/capital and \$6,502,700 is net investment in capital assets.
- **Changes in Net Position:** TTD's total net position increased \$969,055 or 8.6% during the fiscal year, primarily due to purchasing two Proterra overhead chargers, a pedestal charger, final payment for three Proterra electric buses, a 2022 Davey Coach Turtle Top Cutaway, a 2022 Toyota Rav-4 service vehicle, and miscellaneous equipment in the business-type activities.
- **Governmental Funds:** On June 30, 2023, TTD's governmental funds reported combined ending fund balances of \$889,036, an increase of \$13,057 from prior year. Approximately 90.5% of the ending balance amount, or \$804,317 is available for spending at TTD's discretion (Unassigned fund balance).
- **Long-Term Liabilities:** TTD's total long-term debt increased by \$180,171 or 112% during the fiscal year. The liability arises from employees' accrued time off, estimation of insurance expenses on insurance claims incurred, but not settled as of June 30, 2023 and recording subscription liability per GASB 96. TTD does have a \$1,000,000 line of credit with Nevada State Bank, which is utilized throughout the year and the balance on June 30, 2023 was \$0.
- **General Fund:** On June 30, 2023, the unassigned fund balance of the General fund was \$804,317. This represents a decrease of \$4,269 or 0.5%, from prior year. Assigned funds increased by \$25,807 to \$72,413.
- **Proprietary Funds:** On June 30, 2023, the unrestricted fund balance of the proprietary funds was \$3,430,297. This represents an increase of \$531,406 or 18.3%, from prior year. The restricted fund balance decreased by \$448,716 to \$1,458,391 and will be used towards future transit operating, including planning and capital expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to TTD's basic financial statements for the fiscal year ended June 30, 2023. The basic financial statements are comprised of three components: government-wide financial statements, fund financial statements, and notes to the financial statements, along with supplementary information.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of TTD's finances on a full accrual basis in a manner similar to a private-sector business.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

The statement of net position presents the financial position of TTD, including its capital assets and long-term liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of TTD is improving or deteriorating.

The statement of changes in net position presents TTD's revenues and expenses for each of TTD's programs and explains in detail the change in net position for the year. The amounts in these statements are separated into Governmental Activities and Business-type Activities. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that may result in cash flows or expenses in future fiscal periods.

Governmental Activities are activities related to TTD's General Government and the Capital Improvement Program. TTD is principally supported by governmental revenues, including federal and state grants, along with private sector contributions.

Business-type Activities are activities related to TTD's enterprise fund for transit and parking system operations. Transit operations are principally supported by governmental revenues, including federal grants, local government sources, and TDA funding in California. Non-government sources include private sector contributions and farebox revenues collected from passengers, although TTD offered a zero-fare program in FY23. Parking system operations relied on revenues collected from the meters and non-compliance fees and were used for operational expenses, with excesses being saved mainly for capital improvements (repairs and maintenance) to the parking facility or other capital projects along the SR28 corridor.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. TTD, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As mentioned earlier, TTD utilizes two governmental funds, General and Capital Improvement Program, and two enterprise funds, Transit Operations and Parking System Operations.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements described above. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. This fund is reported using the *modified accrual* accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the TTD's general government operations. Governmental fund information is useful in evaluating the government's financial resources that can be spent in the near future to finance TTD's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of TTD's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Proprietary Funds consists of enterprise funds and internal service funds. TTD only uses enterprise funds, which are used to report on transit and parking system operations.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including budget comparison data for the General and Capital Improvement Program (CIP) funds. Other supplementary information has also been provided, including the comparison of the Transit Operations and Parking Systems budgets to actual expenses incurred.

Government-wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of a government's financial position. Table 1 provides a summary that compares TTD's net position at FY 23 and FY 22.

TABLE 1 - NET POSITION

| Tahoe Transportation District | | | | | | |
|---|--------------------------------|--------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Net Position | | | | | | |
| June 30, 2023 and 2022 | | | | | | |
| | <i>Governmental Activities</i> | | <i>Business-type Activities</i> | | <i>Total</i> | |
| | FY2023 | FY2022 | FY2023 | FY2022 | FY2023 | FY2022 |
| Net Position - Governmental Activities | | | | | | |
| Current and other Assets | \$ 1,336,836 | \$ 1,114,834 | \$ 5,472,172 | \$ 5,395,172 | \$ 6,809,008 | \$ 6,510,006 |
| Capital Assets, Net | 0 | 0 | 6,589,294 | 5,628,928 | 6,589,294 | 5,628,928 |
| Total Assets | <u>\$ 1,336,836</u> | <u>\$ 1,114,834</u> | <u>\$ 12,061,466</u> | <u>\$ 11,024,100</u> | <u>\$ 13,398,302</u> | <u>\$ 12,138,934</u> |
| Current Liabilities and Other | \$ 447,800 | \$ 238,855 | \$ 365,288 | \$ 464,091 | \$ 813,088 | \$ 702,946 |
| Long-term Liabilities | | | | | | |
| Due within one year | \$ 9,054 | \$ 8,938 | \$ 134,510 | \$ 24,363 | \$ 143,564 | \$ 33,301 |
| Due beyond one year | 27,164 | 26,816 | 170,280 | 100,720 | 197,444 | 127,536 |
| Total Liabilities | <u>\$ 484,018</u> | <u>\$ 274,609</u> | <u>\$ 670,078</u> | <u>\$ 589,174</u> | <u>\$ 1,154,096</u> | <u>\$ 863,783</u> |
| Investment in Capital Assets | \$ - | \$ - | \$ 6,502,700 | \$ 5,628,928 | \$ 6,502,700 | \$ 5,628,928 |
| Restricted for Transit Operations | | | | | | |
| and Capital Purchases | | | 1,458,391 | 1,907,107 | 1,458,391 | 1,907,107 |
| Unrestricted | 852,818 | 840,225 | 3,430,297 | 2,898,891 | 4,283,115 | 3,739,116 |
| Total Governmental Net Position | <u>\$ 852,818</u> | <u>\$ 840,225</u> | <u>\$ 11,391,388</u> | <u>\$ 10,434,926</u> | <u>\$ 12,244,206</u> | <u>\$ 11,275,151</u> |

Current and Other Assets increased \$299,002 from the prior year. This was due primarily to TTD purchasing extended warranties on the Proterra buses, overhead chargers and the pedestal charger totaling \$256,800. The warranties were charged to the current asset "Prepays" in the transit fund and will be expensed in equal installments over five years.

Capital Assets increased \$960,366 arising in the business-type activities. In FY23, TTD's transit fund's capital assets increased with the purchase of two Proterra overhead chargers, a pedestal charger, final payment (20%) for three Proterra electric buses, one 2022 Davey Coach Turtle Top Cutaway, one 2022 Toyota Rav-4 service vehicle, and miscellaneous

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MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

equipment. The additions totaled \$1,453,426, with reductions resulting from the disposal of four buses with a book value of \$0 and recording depreciation of \$582,324. In FY23, TTD implemented GASB 96 where multi-year subscriptions were recategorized to intangible assets and amortized over the life of the subscription. TTD's transit fund recorded \$163,048 in intangible assets and accumulated amortization of \$73,784.

Current Liabilities increased \$110,142 and can be mainly attributable to the CIP experiencing an increase in payables at year-end, while decreasing deferred revenue for advances on match towards capital grants.

Long-Term Liabilities increased \$180,171 and is attributable to increases in staff's unused accrued vacation at June 30, 2023; an increase of the estimate for possible expenses on insurance claims incurred, but not settled as of June 30, 2023; and subscription liability resulting from GASB 96 reporting requirements in the business-type activities.

Net Position increased \$969,055, or 8.6%, from the prior fiscal year, from \$11,275,151 at June 30, 2022 to \$12,244,206 at June 30, 2023.

The changes in net position could be referred to as the "bottom line" and result from the combination of revenues, expenses, and the release of assets from restrictions.

Table 2 provides a summary that compares TTD's change in net position at FY23 and FY22.

**TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

TABLE 2 – CHANGES IN NET POSITION

**Tahoe Transportation District
Changes in Net Position
June 30, 2023 and 2022**

| | <i>Governmental Activity</i> | | <i>Business-type Activity</i> | | <i>Total</i> | |
|--|------------------------------|-----------------------|-------------------------------|----------------------|----------------------|----------------------|
| | FY 2023 | FY 2022 | FY 2023 | FY 2022 | FY 2023 | FY 2022 |
| Revenues | | | | | | |
| Charges for Services | \$ 46,650 | \$ 44,133 | \$ 487,916 | \$ 441,316 | \$ 534,566 | \$ 485,449 |
| Operating Grants & Contributions | - | - | 5,975,390 | 7,390,381 | 5,975,390 | 7,390,381 |
| Capital Grants & Contributions | 2,288,907 | 4,689,716 | | | 2,288,907 | 4,689,716 |
| Other Revenues | 84,659 | 52,533 | 246,562 | 128,162 | 331,221 | 180,695 |
| Fees | 85,552 | 93,962 | | | 85,552 | 93,962 |
| Total Revenues | \$ 2,505,768 | \$ 4,880,344 | \$ 6,709,868 | \$ 7,959,859 | \$ 9,215,636 | \$ 12,840,203 |
| Expenses | | | | | | |
| Charges for Services | \$ - | \$ - | \$ 231,560 | \$ 236,700 | \$ 231,560 | \$ 236,700 |
| Operating Grants | - | - | 7,188,794 | 6,899,218 | 7,188,794 | 6,899,218 |
| Capital Grants | 626,868 | 751,367 | | | 626,868 | 751,367 |
| Other Expenses | 199,359 | 176,944 | | | 199,359 | 176,944 |
| Total Expenses | \$ 826,227 | \$ 928,311 | \$ 7,420,354 | \$ 7,135,918 | \$ 8,246,581 | \$ 8,064,229 |
| Net Revenues from Expenses | \$ 1,679,541 | \$ 3,952,033 | \$ (710,486) | \$ 823,941 | \$ 969,055 | \$ 4,775,974 |
| Transfers | | | | | | |
| Transfers In (Revenues) | \$ 79,982 | \$ 315,206 | \$ 1,742,149 | \$ 4,255,441 | \$ 1,822,131 | \$ 4,570,647 |
| Transfers Out (Expenses) | (1,746,930) | (4,260,019) | (75,201) | (310,628) | (1,822,131) | (4,570,647) |
| Total Transfers | \$ (1,666,948) | \$ (3,944,813) | \$ 1,666,948 | \$ 3,944,813 | \$ - | \$ - |
| Increase/(Decrease) in Net Position | \$ 12,593 | \$ 7,220 | \$ 956,462 | \$ 4,768,754 | \$ 969,055 | \$ 4,775,974 |
| Beginning Net Position | \$ 840,225 | \$ 833,005 | \$ 10,434,926 | \$ 5,666,172 | \$ 11,275,151 | \$ 6,499,177 |
| Ending Net Position | \$ 852,818 | \$ 840,225 | \$ 11,391,388 | \$ 10,434,926 | \$ 12,244,206 | \$ 11,275,151 |

In FY23, TTD's revenues decreased by \$3,624,567, expenses increased by \$182,352, and the net position increased by \$969,055 from FY22.

Our analysis focuses on the changes to the net position of TTD's governmental and business-type activities for FY23 and FY22.

Governmental Activities

TTD's governmental activities net position increased \$12,593 from \$840,225 at June 30, 2022 to \$852,818 at June 30, 2023. This increase was primarily due to TTD's general fund receiving \$215,077 in rental car mitigation fees, administrative fees, and miscellaneous revenue including interest and contributions; while expending \$204,141, which included the required match for the CIP Surface Transportation Program grant funds for the Recreational Travel Management Project. The CIP fund increase of \$1,657 resulted from interest earned, net fees, on grant match advances.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Business-type Activities

TTD's business-type activities net position increased by \$956,462 from \$10,434,926 at June 30, 2022 to \$11,391,388 at June 30, 2023. This increase was primarily due to:

- the transfer of \$1,453,565 in capital assets and equipment from the CIP fund to the transit fund,
- the transfer from the CIP fund to the transit fund of \$288,584 in equipment valued under \$5,000 and not depreciated,
- the transfer of \$75,201 in TDA funds for grant matches from the transit fund to the CIP fund,
- receiving \$21,415 in charges for services for the sale of solar renewal energy certificates applied to transit farebox in the transit fund,
- receiving \$5,943,096 in operating grants and contributions, while expending \$7,188,794, including depreciation and amortization in the transit fund,
- receiving \$271,725 in unrestricted contributions, insurance claims (miscellaneous), interest and sale of fixed asset revenues in the transit fund, and
- Parking System revenue total of \$473,632, including interest while operating expenses totaled \$231,560.

Financial Analysis of Governmental Funds

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

Governmental Funds

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

In conformity with GASB Statement 34, TTD classifies governmental funds as major and non-major funds. Major funds are defined as funds that have either assets, liabilities, deferred outflows of resources, deferred inflows of resources, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The General fund is always considered a major fund. For FY23, there are two major funds in the Governmental Funds category for TTD, the General fund and the CIP fund. TTD did not have a non-major fund. The tables below present a comparison of the fund balance of each of these two funds between FY23 and FY22, as well as a consolidated comparison for the same time period.

**TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

TABLE 3- GOVERNMENTAL FUNDS

Tahoe Transportation District
Governmental Funds
Summary Statement of Revenues, Expenditures and Changes in Fund Balances
June 30, 2023 and 2022

| | General Fund | | | CIP Fund | | | Total Governmental Funds | | |
|---|--------------|------------|-----------------------|--------------|--------------|-----------------------|--------------------------|--------------|-----------------------|
| | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) |
| Governmental Funds | | | | | | | | | |
| Total Revenues | \$ 215,077 | \$ 188,724 | \$ 26,353 | \$ 2,290,691 | \$ 4,691,620 | \$(2,400,929) | \$ 2,505,768 | \$ 4,880,344 | \$(2,374,576) |
| Total Expenditures | 198,896 | 182,606 | 16,290 | 2,080,432 | 4,596,501 | (2,516,069) | 2,279,328 | 4,779,107 | (2,499,779) |
| Excess (deficiency) of revenues over (under) expenditures | 16,181 | 6,118 | 10,063 | 210,259 | 95,119 | 115,140 | 226,440 | 101,237 | 125,203 |
| Other Funding Sources | (4,781) | (4,578) | (203) | (208,602) | (95,101) | (113,501) | (213,383) | (99,679) | (113,704) |
| Change in fund balance | 11,400 | 1,540 | 9,860 | 1,657 | 18 | 1,639 | 13,057 | 1,558 | 11,499 |
| Fund balance at beginning of year | 874,343 | 872,803 | 1,540 | 1,636 | 1,618 | 18 | 875,979 | 874,421 | 1,558 |
| Fund balance at end of year | \$ 885,743 | \$ 874,343 | \$ 11,400 | \$ 3,293 | \$ 1,636 | \$ 1,657 | \$ 889,036 | \$ 875,979 | \$ 13,057 |

TABLE 4- GOVERNMENTAL FUNDS BALANCE

Tahoe Transportation District
Governmental Funds
Fund Balance
June 30, 2023

| | General Fund | | | CIP Fund | | | Total Governmental Funds | | |
|--|--------------|------------|-----------------------|----------|----------|-----------------------|--------------------------|------------|-----------------------|
| | FY 2023 | FY 2022 | Increase / (Decrease) | FY 2023 | FY 2022 | Increase / (Decrease) | FY 2023 | FY 2022 | Increase / (Decrease) |
| Governmental Funds | | | | | | | | | |
| Nonspendable | \$ 12,306 | \$ 20,757 | \$ (8,451) | \$ - | \$ 30 | \$ (30) | \$ 12,306 | \$ 20,787 | \$ (8,481) |
| Assigned to | | | | | | | | | |
| District Manager severance package per employment contract/Future project expenses | 69,120 | 45,000 | 24,120 | 3,293 | 1,606 | 1,687 | 72,413 | 46,606 | 25,807 |
| Unassigned | 804,317 | 808,586 | (4,269) | - | - | - | 804,317 | 808,586 | (4,269) |
| Total Fund Balances | \$ 885,743 | \$ 874,343 | \$ 11,400 | \$ 3,293 | \$ 1,636 | \$ 1,657 | \$ 889,036 | \$ 875,979 | \$ 13,057 |

In FY23, TTD’s governmental funds did not have a designated funding source. The General fund relies heavily on contributions received from outside parties; fees collected from the Rental Car Mitigation Program, which is a daily fee placed on rental cars rented within the Tahoe Basin; and Administrative Fees, including 10% of all meter and non-compliance revenue from the Parking System program.

The CIP fund relies heavily on capital grant funds, along with local and state contributions that are project specific. The CIP fund decreased by 51.2% in revenues and 54.7% in expenditures (reimbursement programs). Some funding sources continued from FY22 (and earlier) into FY23, new funding sources were awarded, while others were completed and closed out. A brief recap of projects and costs incurred is as follows:

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

- The US50/South Shore Community Revitalization Project continued with efforts to develop final design, public outreach, and right of way activities. Project costs totaled \$108,494.
- Recreation Travel Management Project Phase II continued in FY23. The program scope is the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Project costs totaled \$22,870.
- The Tahoe Basin Multi-Jurisdictional Hazard Mitigation Plan Project continued during FY23. The plan will assess the natural, technological, and human-caused risks to regional infrastructure and reduce the potential impact of the hazards by creating mitigation strategies in order to create a safer, more resilient community. Total costs incurred \$73,406
- The Incline Village Mobility Hub Project Concept and Site Assessment project will determine a suitable site for a mobility hub and has incurred \$125,057 in FY23.
- Maintenance and Administration Facility Master Plan and feasibility study that will include the development of final site evaluation criteria began in FY23. Costs totaled \$49,725.
- TTD's Zero Emission Conversion project will develop a zero emission bus fleet conversion plan for TTD in order to facilitate the 100% conversion of TTD's current fleet of internal combustion vehicles to zero emission buses by 2040. Costs incurred during FY23 totaled \$1,142.
- SR28 Tahoe East Shore Trailhead Parking Improvements which includes an additional 30 plus parking spaces, a connecting pedestrian path, signage and water quality improvements. Costs incurred during FY23 totaled \$10,898.
- SR28 Central Corridor Chimney Beach to Secret Harbor project includes preliminary engineering for parking, transit, trail and safety improvements. Costs incurred during FY23 totaled \$23,813.
- Purchases of transit assets and equipment including two overhead chargers, one pedestal charger, final payments (20%) on three Proterra electric buses, one 2022 Davey Coach Turtle Top cutaway bus, one 2022 Toyota Rav-4 service vehicle, Proterra warranties and various equipment including one pressure washer, one Proterra diagnostic tool, a evaporative cooler, security cameras, 35 PV stops (security lighting and signage at bus stops), five *automated external defibrillators and miscellaneous parts*. Costs totaled \$1,742,149, net equipment that was transferred to the transit fund's equipment under \$5,000 of \$288,584.
- Professional services used for transit operation projects that were not transferred to the transit fund totaled \$211,367 and were mainly comprised of labor on the inspections and installation of the Proterra chargers.
- TTD received four 2007 El Dorado buses from Paratransit Inc. which have no existing federal life and are valued at \$0. TTD had previously been renting the buses for \$1 each per month.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

TTD's governmental funds combined fund balance increased \$13,057 or 1.49% from the prior year. Approximately 90.5% or \$804,317 is unassigned and available to meet TTD's ongoing obligations.

The General fund is the chief operating fund for TTD. As a measure of the General fund's liquidity, it may be useful to compare the General fund's unassigned fund balance of \$804,317 to the total fund expenditures of \$198,896, which represents 404.3% of the General fund expenditures.

The fund balance in the General fund increased \$11,400 from the prior year. This increase was due to the General fund receiving \$215,077 in revenues, less \$4,781 in match required for CIP grants in 'Other Funding Sources,' while expending \$198,896 net of inter-fund reimbursements.

Governmental Fund Budgets

TABLE 5 – GOVERNMENTAL BUDGET VS ACTUAL

Tahoe Transportation District
General Fund
Summary Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended June 30, 2023

| <i>General Fund</i> | | | | |
|--|-----------------|--------------|------------|------------|
| | Original Budget | Final Budget | Actual | Variance |
| Governmental Funds | | | | |
| Total Revenues | \$ 197,600 | \$ 220,847 | \$ 215,077 | \$ (5,770) |
| Total Expenditures | 317,626 | 263,209 | 198,896 | 64,313 |
| Excess (deficiency) of revenues over (under) expenditures | (120,026) | (42,362) | 16,181 | 58,543 |
| Other Funding Sources | (5,297) | (5,297) | (4,781) | 516 |
| Change in fund balance | (125,323) | (47,659) | 11,400 | 59,059 |
| Fund balance at beginning of year | 874,343 | 874,343 | 874,343 | 0 |
| Fund balance at end of year | \$ 749,020 | \$ 826,684 | \$ 885,743 | \$ 59,059 |

The General fund experienced decreases in revenues and decreases in expenditures from what was budgeted for FY23:

- Actual revenues came in lower than projected by \$5,770 and resulted primarily from Rental Car Mitigation Fees being lower than estimated.
- Actual expenditures came in lower than projected by \$64,313 and are mainly attributable to costs being budgeted for higher personnel costs and lower inter-fund reimbursements.

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MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

The detailed General fund comparison schedules can be found in the required supplementary information immediately following the notes to the basic financial statements in this report.

Proprietary Funds

TTD's Proprietary funds are comprised of two enterprise funds - the Transit Operations Fund and Parking System Operations Fund.

Transit operations are funded with federal grants (45.4%), state grants (45.7%) local contributions (4.8%), services (0.3%), and miscellaneous revenue, including interest (3.8%). The grants are based on reimbursement of operational expenditures.

Parking System revenues are generated from parking meters and non-compliance fees (98.5%) and interest earned (1.5%). TTD serves as the administrator of this program and is compensated for its efforts, along with receiving an administrative fee of 10% of all revenues collected. Any revenues not used for the operations may be requested by other jurisdictions for capital projects or repairs and maintenance on existing projects along State Route 28.

The detailed transit operations and parking system funds comparison schedules can be found in the supplementary information immediately following the notes to the basic financial statements in this report.

The tables below present a comparison of the proprietary funds between FY23 and FY22.

**TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

TABLE 6 – PROPRIETARY FUNDS

Tahoe Transportation District
Proprietary Funds
Summary Statement of Revenues, Expenditures and Changes in Net Position
June 30, 2023 and 2022

| Proprietary Funds | Transit Fund | | | Parking Systems Fund | | | Total Proprietary Funds | | |
|--|--------------|-------------|-----------------------|----------------------|------------|-----------------------|-------------------------|--------------|-----------------------|
| | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) |
| Total Operating Revenues | \$ 21,415 | \$ - | 21,415 | \$ 466,501 | \$ 441,316 | 25,185 | \$ 487,916 | \$ 441,316 | 46,600 |
| Total Operating Expenditures | 7,188,794 | 6,899,218 | 289,576 | 231,560 | 236,700 | (5,140) | 7,420,354 | 7,135,918 | 284,436 |
| Operating Income (Loss) | (7,167,379) | (6,899,218) | (268,161) | 234,941 | 204,616 | 30,325 | (6,932,438) | (6,694,602) | (237,836) |
| Total Nonoperating Revenues (Expenditures) | 6,214,821 | 7,518,506 | (1,303,685) | 7,131 | 37 | 7,094 | 6,221,952 | 7,518,543 | (1,296,591) |
| Income (Loss) before Capital Contributions and Transfers | (952,558) | 619,288 | (1,571,846) | 242,072 | 204,653 | 37,419 | (710,486) | 823,941 | (1,534,427) |
| Total Capital Contributions | 1,453,565 | 3,845,134 | (2,391,569) | 0 | 0 | 0 | 1,453,565 | 3,845,134 | (2,391,569) |
| Total Transfers | 213,383 | 99,679 | 113,704 | 0 | 0 | 0 | 213,383 | 99,679 | 113,704 |
| Change in Net Position | 714,390 | 4,564,101 | (3,849,711) | 242,072 | 204,653 | 37,419 | 956,462 | 4,768,754 | (3,812,292) |
| Net Position at beginning of year net GASB 96 Adjustment | 9,967,543 | 5,403,442 | 4,564,101 | 467,383 | 262,730 | 204,653 | 10,434,926 | 5,666,172 | 4,768,754 |
| Net Position at end of year | \$10,681,933 | \$9,967,543 | \$ 714,390 | \$ 709,455 | \$ 467,383 | \$ 242,072 | \$ 11,391,388 | \$10,434,926 | \$ 956,462 |

Tahoe Transportation District
Proprietary Funds
Net Position
June 30, 2023 and 2022

| Proprietary Funds | Transit Fund | | | Parking Systems Fund | | | Total Fund | | |
|--|--------------|-------------|-----------------------|----------------------|------------|-----------------------|---------------|--------------|-----------------------|
| | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) | FY2023 | FY2022 | Increase / (Decrease) |
| Net Position | | | | | | | | | |
| Net investment in capital assets | 6,502,700 | 5,628,928 | 873,772 | 0 | 0 | 0 | 6,502,700 | 5,628,928 | 873,772 |
| Restricted for transit operations incl capital | 1,458,391 | 1,907,107 | (448,716) | | | - | 1,458,391 | 1,907,107 | (448,716) |
| Unrestricted | 2,720,842 | 2,431,508 | 289,334 | 709,455 | 467,383 | 242,072 | 3,430,297 | 2,898,891 | 531,406 |
| Total Net Position | \$10,681,933 | \$9,967,543 | \$ 714,390 | \$ 709,455 | \$ 467,383 | \$ 242,072 | \$ 11,391,388 | \$10,434,926 | \$ 956,462 |

Transit Operations Fund

As mentioned earlier, the net position of the transit fund at the end of the year amounted to \$10,681,933, an increase (change in net position) of \$714,390. Total program costs can be summarized as follows:

- Basic Operations, including Fixed Route and Commuter Bus totaled \$5,557,847.
- Paratransit, including ADA plus, totaled \$1,630,947.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

The governmental activities contributed \$1,666,948 in transfers and capital contributions for the following:

- Two Proterra overhead chargers totaling \$604,650.
- One Proterra pedestal charger totaling \$52,744.
- Proterra extended warranties on buses and chargers totaling \$256,800.
- Final payment (20%) on three Proterra buses totaling \$472,440. Previous payments of \$2,263,452 made in FY22 brought the total purchase to \$2,735,892.
- 2022 Davey Coach Turtle Top cutaway bus costing \$283,065.
- 2022 Toyota Rav-4 service vehicle costing \$30,540.
- Five AED's totaling \$8,523.
- One evaporative cooler totaling \$4,057.
- Proterra diagnostic tool totaling \$5,000.
- Security cameras totaling \$1,257.
- One pressure washer totaling \$5,126.
- Thirty-five PV stops (security lighting and signage at bus shelters) totaling \$11,762.
- Miscellaneous bus parts totaling \$6,185.
- TDA funds from the transit fund, totaling \$75,201, were utilized as grant match and netted with the capital outlay/transfers.

Parking System Operations Fund

The net position of the parking system fund at the end of the year amounted to \$709,455, an increase (change in net position) of \$242,072. Parking meter revenue totaled \$424,316, while non-compliance fee revenue totaled \$42,185. Interest earned totaled \$7,131. The fund incurred \$231,560 in services and supplies expenses.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Capital Assets

Table 7 shows FY23 Capital Asset balances compared to FY22.

TABLE 7 – CAPITAL ASSETS

| Tahoe Transportation District Capital Assets (Net of Depreciation) June 30, 2022 and 2021 | | | | | | |
|---|------------------------------|-------------|-------------------------------|---------------------|---------------------|---------------------|
| | <i>Governmental Activity</i> | | <i>Business-type Activity</i> | | <i>Total</i> | |
| | FY 2023 | FY 2022 | FY 2023 | FY 2022 | FY 2023 | FY 2022 |
| Capital Assets | | | | | | |
| Capital Assets, not depreciated | | | | | | |
| Land | \$ - | \$ - | \$ 2,350,000 | \$ 2,350,000 | \$ 2,350,000 | \$ 2,350,000 |
| Work In Progress | 0 | 0 | 0 | 1,791,012 | 0 | 1,791,012 |
| Capital Assets being amortized | | | | | | |
| Intangible Assets - Subscriptions, net | 0 | 0 | 89,264 | 0 | 89,264 | 0 |
| Capital Assets being depreciated | | | | | | |
| Transit Equip incl buses, shelters, net | 0 | 0 | 4,150,030 | 1,487,916 | 4,150,030 | 1,487,916 |
| Total govt activity capital assets, net depreciation and amortization | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6,589,294</u> | <u>\$ 5,628,928</u> | <u>\$ 6,589,294</u> | <u>\$ 5,628,928</u> |
| Federalized/State portion of TTD Assets | \$ - | | \$ 6,189,646 | | | |

Overall, TTD's capital assets increased \$960,366 or 17.1% from \$5,628,928 on June 30, 2022 to \$6,589,294 on June 30, 2023. The increase consists of the following:

- Shifting FY22 installment payments of \$1,791,012 on the Proterra buses from Work In Progress (WIP) to Capital Assets being depreciated.
- In FY23, TTD implemented GASB 96, which is a statement by the Governmental Accounting Standards Board (GASB) that provides guidance on accounting and financial reporting best practices for subscription-based information technology arrangements. Multi-year subscriptions can now be found under "Intangible Assets" and total \$89,264 net amortization.
- Increases of \$2,662,114 in Capital Assets being depreciated are in part to the WIP transfer mentioned above, along with assets transferred from the CIP fund mentioned throughout this report.

The federalized/state portion of TTD's fleet totals \$6,189,646. Per FTA OMB Circular C-5010.1E, any disposition of rolling stock before the end of its service life requires prior FTA approval. FTA is entitled to its share of the remaining Federal interest. The Federal interest is determined by calculating the fair market value of the property immediately before the property is being removed from service before the end of its useful life. The Federal interest and the return to FTA is the greater of FTA's share of the unamortized value of the remaining service of life per unit, based on straight line depreciation of the original purchase price, or the Federal share of the sales price. Please see Note 3 of the Notes to Basic Financial Statement.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

Long-term Liabilities

TTD's long-term liabilities due beyond one year increased \$69,908 or 54.81% from \$127,536 on June 30, 2022 to \$197,444 on June 30, 2023. The increase is primarily due to possible future insurance claims increasing by \$62,010, subscriptions payable of \$6,633, and an increase of \$1,265 in employees accrued time off at June 30, 2023. For more information, please see Note 4 of the Notes.

TTD renewed the \$1,000,000 line of credit with Nevada State Bank in FY23. The balance due on June 30, 2023 was \$0. Please see Note 6 of the Notes.

TTD does not participate in either Nevada or California's pension plan programs. Rather, TTD pays 8% on gross wages to a Social Security Replacement Plan and an additional 4% to a 401(a) retirement plan for all non-represented employees. TTD matches 50% of the represented employees' elective contributions up to 3% in a 457(b) plan. All benefits are paid on the day payroll is issued. This plan is administered by Nationwide Mutual Insurance Company.

Factors Bearing on TTD's Future

The key assumptions in the revenue and expenditure forecast for upcoming fiscal years are:

1. TTD was included in the State of Nevada's FY24 biennial budget for \$330,000 in FY24 and \$343,200 in FY25 for the General Fund.
2. TTD received confirmation that Placer County, Washoe County, Douglas County, Carson City and El Dorado County will support TTD's overall transportation regional program by pledging a total of \$175,000 towards the General Fund.
3. TTD Board gave approval to hire a Deputy District Manager in FY24. TTD will be utilizing Washoe County's advance of \$15,100 for recruitment and partial funding of this position.
4. TTD was awarded \$5.1 million in an FTA 5307 CARES grant, which is being used for transit operations in FY21 through FY24. Balance remaining on June 30, 2023: \$112,865.
5. TTD was awarded \$797,953 in an FTA 5307 American Rescue Plan grant, which were used for transit operations in FY23 and FY24. Balance as of June 30, 2023: \$112,501.
6. TTD was awarded \$265,984 in an FTA 5307 American Rescue Plan grant, which will be used for preventative maintenance/transit capital expenditures in FY24. Balance remaining on June 30, 2023: \$265,984.
7. TTD was awarded \$4.3 million in FTA 5307 grants resulting from Fixing America's Surface Transportation Act "FAST Act" for urban transit operations, forecasted to be used by FY26.
 - i. \$1.7 million from FFY23
 - ii. \$1.6 million from FFY22
 - iii. \$1.3 million from FFY21
 - iv. \$1.4 million from FFY20

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

8. TTD was awarded \$2 million in FTA 5307 grants resulting from FAST Act for preventive maintenance/transit capital expenditures through FY26.
 - i. \$575 thousand from FFY23
 - ii. \$543 thousand from FFY22
 - iii. \$448 thousand from FFY21
 - iv. \$472 thousand from FFY20

9. TTD was awarded an NDOT FTA 5311 grant totaling \$3.6 million that was used in FY22 and through the first quarter of FY24 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$1.4 million provided by TDA funding. Balance remaining on June 30, 2023: \$1,585,453. Staff anticipates spending \$300,000 in FY24.

10. TTD was awarded an NDOT FTA 5311 grant totaling \$1.6 million to be used in FY24 and through the first quarter of FY25 for transit operations, including preventive maintenance/capital expenditures. Match requirement of \$596 thousand will be provided by TDA funding. Balance remaining on June 30, 2023: \$1.6 million.

11. TTD was awarded and has remaining balances of \$832 thousand in FTA 5339 UZA grants resulting from the FAST Act for capital expenses, mainly for the electrification of fleet and facilities, forecasted to be used in FY24 through FY26. Balances remaining at June 30, 2023:
 - i. \$187 thousand from FFY23
 - ii. \$162 thousand from FFY22
 - iii. \$149 thousand from FFY21
 - iv. \$108 thousand from FFY20
 - v. \$186 thousand from FFY19
 - vi. \$16 thousand from FFY18
 - vii. \$24 thousand from FFY17

12. TTD is expected to receive California TDA funding totaling \$2.2 million for FY24 transit operations, planning and capital expenditures. TTD may amend the FY24 application if a revenue sharing agreement to support additional microtransit services within the California portion of the South Shore is agreed upon. This possibility will be discussed at an upcoming TTD Board meeting as part of the public input process prior to a formal decision for the SRTP.

13. TTD was successful in programming \$2 million in FTA 5307 CMAQ funding through TRPA for transit operations, including the Free Fare program.

14. TTD was successful in obtaining one low emission – no emission competitive grant totaling \$3.4 million for the purchase of four low-no (hybrid) buses. The project is expected to be completed in FY25.

15. TTD has been awarded \$162 thousand in FTA 5310 funds having the following balances as of June 30, 2023;
 - i. \$64 thousand FFY23
 - ii. \$63 thousand FFY21
 - iii. \$35 thousand FFY19

**TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS**June 30, 2023

16. TTD received a \$300,000 grant from El Dorado County to be applied towards transit operation of the ADA plus routes in El Dorado County. Remaining balance as of June 30, 2023: \$38,589.
17. TTD was awarded a STBG grant through NDOT in the amount of \$202 thousand, which will be matched with \$11 thousand of TDA funds for the Incline Village Mobility Hub Project Concept and Site Assessment. Balance remaining on June 30, 2023: \$79,788.
18. TTD was awarded a STBG grant through NDOT in the amount of \$678,300, which will be matched with \$35,666 from Douglas County Mitigation funds for the Maintenance and Administration Facility Plan and Feasibility Study. Balance remaining on June 30, 2023: \$631,067
19. TTD will make a determination on using the remaining balance of \$74,281 from an FTA 5339 grant for the Incline Village Mobility Hub, once a site is determined through the site assessment process.
20. TTD received two NDOT FTA 5339 grants in the amount of \$1,870,000 for the purchase of four buses and matched with \$330,000 of TDA funds. The buses were delivered in October 2023.
21. TTD received an NDOT FTA 5339 grant in the amount of \$2,886,600 for four diesel buses, four passenger vans, one service vehicle, transit stop improvements, along with various equipment. The grant will be matched using \$400,000 in FY22 TDA funds that were originally targeted for the Phoenix bus purchases, that were cancelled in FY23. An additional \$176,110 of FY24 TDA funds have been reserved to complete the project.
22. TTD was awarded a STBG grant, through NDOT, in the amount of \$2.4 million for the SR28 Central Corridor Chimney Beach to Secret Harbor Parking, Transit, Trail and Safety Improvements. Balance remaining on June 30, 2023: \$2,332,033.
23. TTD was awarded a NDOT Transportation Alternatives Program grant of \$1.2 million and a NDOT Highway Improvement Program grant in the amount of \$251 thousand for SR28 North Parking, Sidewalk and Water Quality Improvements. Balance remaining on June 30, 2023: \$1,165,873.
24. TTD was awarded a California Office of Emergency Services grant totaling \$131 thousand and matched with a completed Climate Study report compiled by the California Tahoe Conservancy for a multi-jurisdictional hazard mitigation plan. Balance remaining on June 30, 2023: \$72,981.
25. TTD was awarded a Caltrans Sustainable Communities Grant for a Zero Emission Bus Fleet Conversion Plan in the amount of \$310 thousand matched with \$40,099 in TDA funds. Balance remaining on June 30, 2023: \$308,488.
26. TTD has an agreement with Washoe County for \$1.4 million in Washoe County bond funds, mainly for the North Demonstration Bikeway Project. The majority of the funds were used for the bikeway construction in FY19. The remaining balance of \$355,990 will be used as match for the SR28 North Parking project in FY23 through FY26.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSISJune 30, 2023

27. Multi-year California and Nevada STBG Program funds were programmed through TRPA for the US50/South Shore Community Revitalization Project. California programming awards include FY16 funds of \$1.5 million and FY17 funds of \$1.1 million. Nevada programming awards include FY16 funds of \$677 thousand, FY17 funds of \$707 thousand, FY18 funds of \$736 thousand, FY19 funds of \$549 thousand and FY25 and FY26 funds of \$3 million. These funds are intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$1,895,685.
28. TTD was awarded Caltrans Highway Infrastructure Program funds programmed through TRPA, for the US50/South Shore Community Revitalization Project in the amount of \$562 thousand. Balance remaining on June 30, 2023: \$470,655.
29. TTD has \$1,041,000 of CMAQ grant funds programmed through the TRPA for FY20 through FY21 for the US50/South Shore Community Revitalization Project intended to be used to complete final design, public outreach, and right of way activities. Balance remaining on June 30, 2023: \$526,194.
30. TTD received \$234,650 of NDOT STBG funds to continue the work to address the Tahoe Basin's lack of regional funding for projects and transit, improve local revenues for transportation, and address funding sources for the TTD's General fund. TTD has been programmed multi-year STBG funds through both California and Nevada for the Recreation Travel Management Project to work on the development of strategies, mechanisms, and authorities to implement capital and transit system improvements, including the development of public, business, agency, and legislative support. Match of \$12,350 will be provided by the General fund. Balance remaining on June 30, 2023: \$162,957.
31. TTD was successful in obtaining a Strengthening Mobility And Revolutionizing Transportation (SMART) grant from FHWA. Total award \$1,049,000. No match is required and estimated to begin in FY24 and completed in FY25.
32. TTD is establishing a cooperative agreement totaling \$187,980 with TRPA for the planning and engineering of the vertical construction elements for the proposed SR28 Spooner Summit Mobility Hub/AIS Inspection Station. Work to begin in FY24 and completed in FY25.
33. TTD will continue on the Tahoe corridor implementation planning, including the short and long-range inter/intra-regional transit system planning efforts in FY24.
34. Public Outreach campaigns for the individual projects identified in the Capital Improvement Program and for the overall program will continue.
35. The collection of Rental Car Mitigation Fees will continue and there may be a slight rate increase, as detailed in TRPA's Code of Ordinances Chapter 65.4.
36. TTD extended the \$1 million line of credit with Nevada State Bank for another year.

TAHOE TRANSPORTATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2023

37. TTD is pursuing STBG funds to support the implementation of a Corridor Coordinator position, beginning with the Nevada SR 28 corridor to provide liaison and oversight support to the many project and management activities related to the transportation improvements and operations amongst many partners and the public. Use of the funds is considered a planning function.

Requests for Information

This financial report provides a general overview of Tahoe Transportation District's finances for those interested. For questions regarding the information provided in this report or requests for additional financial information, please contact Joanie Schmitt, CFO at P.O. Box 499, Zephyr Cove, Nevada 89448 or jschmitt@tahoetransportation.org.

FINANCIAL STATEMENTS

TAHOE TRANSPORTATION DISTRICT**Statement of Net Position****June 30, 2023**

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|-------------------|
| Assets: | | | |
| Cash and investments (note 2) | \$ 937,370 | 3,856,914 | 4,794,284 |
| Accounts receivable | - | 14,973 | 14,973 |
| Due from other governments | 387,160 | 900,418 | 1,287,578 |
| Prepays and deposits | 12,306 | 321,188 | 333,494 |
| Inventory | - | 378,679 | 378,679 |
| Capital assets, not depreciated (note 3) | - | 2,350,000 | 2,350,000 |
| Capital assets being depreciated, net (note 3) | - | 4,239,294 | 4,239,294 |
| | <u>1,336,836</u> | <u>12,061,466</u> | <u>13,398,302</u> |
| Liabilities: | | | |
| Accounts payable | 281,322 | 314,904 | 596,226 |
| Due to other governments | 2,353 | 14,448 | 16,801 |
| Unearned revenue | 164,125 | 35,936 | 200,061 |
| Noncurrent liabilities (note 4): | | | |
| Due within one year | 9,054 | 134,510 | 143,564 |
| Due beyond one year | 27,164 | 170,280 | 197,444 |
| | <u>484,018</u> | <u>670,078</u> | <u>1,154,096</u> |
| Net Position: | | | |
| Net investment in capital assets | - | 6,502,700 | 6,502,700 |
| Restricted for transit operations | - | 1,458,391 | 1,458,391 |
| Unrestricted | 852,818 | 3,430,297 | 4,283,115 |
| | <u>852,818</u> | <u>11,391,388</u> | <u>12,244,206</u> |
| Total net position | \$ 852,818 | 11,391,388 | 12,244,206 |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Statement of Activities

Year ended June 30, 2023

| Functions/Programs | Expenses | Program Revenue | | | Net (Expenses) Revenue and Changes in Net Position | | |
|--------------------------------|--------------|---------------------------------|------------------------------------|----------------------------------|--|--------------------------|-------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| Primary government: | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 826,227 | 46,650 | - | 2,288,907 | 1,509,330 | - | 1,509,330 |
| Total governmental activities | 826,227 | 46,650 | - | 2,288,907 | 1,509,330 | - | 1,509,330 |
| Business-type activities: | | | | | | | |
| Transportation | 7,188,794 | 21,415 | 5,943,096 | - | - | (1,224,283) | (1,224,283) |
| Parking systems | 231,560 | 466,501 | - | - | - | 234,941 | 234,941 |
| Total business-type activities | 7,420,354 | 487,916 | 5,943,096 | - | - | (989,342) | (989,342) |
| Total primary government | \$ 8,246,581 | 534,566 | 5,943,096 | 2,288,907 | 1,509,330 | (989,342) | 519,988 |
| | | General revenues and transfers: | | | | | |
| | | | | | 85,552 | - | 85,552 |
| | | | | | 50,000 | 32,294 | 82,294 |
| | | | | | 7,810 | 46,569 | 54,379 |
| | | | | | 26,849 | 195,697 | 222,546 |
| | | | | | - | 4,296 | 4,296 |
| | | | | | (1,666,948) | 1,666,948 | - |
| | | | | | (1,496,737) | 1,945,804 | 449,067 |
| | | | | | | | |
| | | | | | 12,593 | 956,462 | 969,055 |
| | | | | | 840,225 | 10,434,926 | 11,275,151 |
| | | | | | \$ 852,818 | 11,391,388 | 12,244,206 |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Balance Sheet****June 30, 2023**

| | General Fund | Capital Projects Fund | Total |
|-------------------------------------|-------------------|--------------------------|------------------|
| Assets: | | | |
| Cash and investments | \$ 899,986 | 37,384 | 937,370 |
| Due from other governments | 18,636 | 368,524 | 387,160 |
| Prepays and deposits | <u>12,306</u> | <u>-</u> | <u>12,306</u> |
| Total assets | <u>\$ 930,928</u> | <u>405,908</u> | <u>1,336,836</u> |
| Liabilities: | | | |
| Accounts payable | \$ 27,732 | 253,590 | 281,322 |
| Due to other governments | 2,353 | - | 2,353 |
| Unearned revenue | <u>15,100</u> | <u>149,025</u> | <u>164,125</u> |
| Total liabilities | <u>45,185</u> | <u>402,615</u> | <u>447,800</u> |
| Fund balances: | | | |
| Nonspendable: | | | |
| Prepays and deposits | 12,306 | - | 12,306 |
| Assigned | 69,120 | 3,293 | 72,413 |
| Unassigned | <u>804,317</u> | <u>-</u> | <u>804,317</u> |
| Total fund balances | <u>885,743</u> | <u>3,293</u> | <u>889,036</u> |
| Total liabilities and fund balances | <u>\$ 930,928</u> | <u>405,908</u> | <u>1,336,836</u> |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position****June 30, 2023**

| | |
|-------------------------------------|------------|
| Fund balances of governmental funds | \$ 889,036 |
|-------------------------------------|------------|

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets net of depreciation have not been included as financial resources in the governmental fund activity.

| | |
|--------------------------|---------|
| Capital assets | 7,154 |
| Accumulated depreciation | (7,154) |

| | |
|--|-----------------|
| Compensated absences are not due and payable in the current period and accordingly are not reported as fund liabilities. | <u>(36,218)</u> |
|--|-----------------|

| | |
|---|-------------------|
| Net position of governmental activities | <u>\$ 852,818</u> |
|---|-------------------|

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2023

| | General Fund | Capital Projects Fund | Total |
|---|--------------|--------------------------|-----------|
| Revenues: | | | |
| Rental car mitigation fees | \$ 85,552 | - | 85,552 |
| Intergovernmental: | | | |
| Federal grants: | | | |
| Federal Transportation Agency | - | 1,880,908 | 1,880,908 |
| Other federal grants | - | 381,631 | 381,631 |
| State and local grants: | | | |
| Capital grants | - | 8,926 | 8,926 |
| Total intergovernmental | - | 2,271,465 | 2,271,465 |
| Charges for services: | | | |
| Administrative fees | 46,650 | - | 46,650 |
| Other revenues: | | | |
| Contributions | 50,000 | - | 50,000 |
| Interest income | 6,026 | 1,784 | 7,810 |
| Miscellaneous revenue | 26,849 | 17,442 | 44,291 |
| Total other revenues | 82,875 | 19,226 | 102,101 |
| Total revenues | 215,077 | 2,290,691 | 2,505,768 |
| Expenditures: | | | |
| General government: | | | |
| Personnel costs | 370,511 | 114,849 | 485,360 |
| Services and supplies | 237,301 | 512,018 | 749,319 |
| Interfund reimbursements | (408,916) | - | (408,916) |
| Capital outlay | - | 1,453,565 | 1,453,565 |
| Total expenditures | 198,896 | 2,080,432 | 2,279,328 |
| Excess (deficiency) of revenues over expenditures | 16,181 | 210,259 | 226,440 |
| Other financing sources (uses): | | | |
| Transfers in (note 5) | - | 79,982 | 79,982 |
| Transfers out (note 5) | (4,781) | (288,584) | (293,365) |
| Total other financing sources (uses) | (4,781) | (208,602) | (213,383) |
| Net change in fund balances | 11,400 | 1,657 | 13,057 |
| Fund balances at beginning of year | 874,343 | 1,636 | 875,979 |
| Fund balances at end of year | \$ 885,743 | 3,293 | 889,036 |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Governmental Funds****Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities****Year ended June 30, 2023**

| | |
|---|------------------|
| Net change in fund balances - total governmental funds | \$ 13,057 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | |
| Compensated absences reported on the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The net change is reported on the Statement of Activities. | <u>(464)</u> |
| Change in net position of governmental activities | <u>\$ 12,593</u> |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Net Position

June 30, 2023

| | Transit Operations Fund | Parking Systems Fund | Total |
|---------------------------------------|----------------------------|-------------------------|-------------------|
| Assets: | | | |
| Current assets: | | | |
| Cash and investments | \$ 3,132,277 | 724,637 | 3,856,914 |
| Accounts receivable | 10,436 | 4,537 | 14,973 |
| Due from other governments | 900,418 | - | 900,418 |
| Prepays and deposits | 321,129 | 59 | 321,188 |
| Inventory | 378,679 | - | 378,679 |
| Total current assets | <u>4,742,939</u> | <u>729,233</u> | <u>5,472,172</u> |
| Noncurrent assets: | | | |
| Capital assets, not depreciated | 2,350,000 | - | 2,350,000 |
| Capital assets being depreciated, net | 4,239,294 | - | 4,239,294 |
| Total noncurrent assets | <u>6,589,294</u> | <u>-</u> | <u>6,589,294</u> |
| Total assets | <u>11,332,233</u> | <u>729,233</u> | <u>12,061,466</u> |
| Liabilities: | | | |
| Current liabilities: | | | |
| Accounts payable | 303,063 | 11,841 | 314,904 |
| Due to other governments | 6,511 | 7,937 | 14,448 |
| Unearned revenue | 35,936 | - | 35,936 |
| Compensated absences | 24,668 | - | 24,668 |
| Claims payable | 29,881 | - | 29,881 |
| Subscriptions payable | 79,961 | - | 79,961 |
| Total current liabilities | <u>480,020</u> | <u>19,778</u> | <u>499,798</u> |
| Noncurrent liabilities: | | | |
| Compensated absences, net of current | 74,006 | - | 74,006 |
| Claims payable, net of current | 89,641 | - | 89,641 |
| Subscriptions payable, net of current | 6,633 | - | 6,633 |
| Total noncurrent liabilities | <u>170,280</u> | <u>-</u> | <u>170,280</u> |
| Total liabilities | <u>650,300</u> | <u>19,778</u> | <u>670,078</u> |
| Net Position: | | | |
| Investment in capital assets | 6,502,700 | - | 6,502,700 |
| Restricted for transit operations | 1,458,391 | - | 1,458,391 |
| Unrestricted | 2,720,842 | 709,455 | 3,430,297 |
| Total net position | <u>\$ 10,681,933</u> | <u>709,455</u> | <u>11,391,388</u> |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Revenues, Expenses and Change in Net Position

Year ended June 30, 2023

| | Transit Operations Fund | Parking Systems Fund | Total |
|--|----------------------------|-------------------------|--------------------|
| Operating revenues: | | | |
| Charges for services | \$ 21,415 | 466,501 | 487,916 |
| Total operating revenues | <u>21,415</u> | <u>466,501</u> | <u>487,916</u> |
| Operating expenses: | | | |
| Personnel costs | 3,899,607 | 94,127 | 3,993,734 |
| Services and supplies | 2,633,079 | 137,433 | 2,770,512 |
| Depreciation expense | 582,324 | - | 582,324 |
| Amortization expense | 73,784 | - | 73,784 |
| Total expenditures | <u>7,188,794</u> | <u>231,560</u> | <u>7,420,354</u> |
| Operating income (loss) | <u>(7,167,379)</u> | <u>234,941</u> | <u>(6,932,438)</u> |
| Nonoperating revenues (expenses): | | | |
| Operating assistance contributions | 32,294 | - | 32,294 |
| Federal grants: | | | |
| Federal Transportation Agency | 2,829,404 | - | 2,829,404 |
| State and local grants | 3,113,692 | - | 3,113,692 |
| Interest income | 39,438 | 7,131 | 46,569 |
| Miscellaneous revenue | 195,697 | - | 195,697 |
| Gain on disposal of capital assets | 4,296 | - | 4,296 |
| Total nonoperating revenues (expenses) | <u>6,214,821</u> | <u>7,131</u> | <u>6,221,952</u> |
| Income (loss) before transfers and capital contributions | <u>(952,558)</u> | <u>242,072</u> | <u>(710,486)</u> |
| Transfers and capital contributions: | | | |
| Transfers in (note 5) | 288,584 | - | 288,584 |
| Transfers out (note 5) | (75,201) | - | (75,201) |
| Capital contributions | 1,453,565 | - | 1,453,565 |
| Total transfers and capital contributions | <u>1,666,948</u> | <u>-</u> | <u>1,666,948</u> |
| Change in net position | 714,390 | 242,072 | 956,462 |
| Net position at beginning of year | <u>9,967,543</u> | <u>467,383</u> | <u>10,434,926</u> |
| Net position at end of year | <u>\$ 10,681,933</u> | <u>709,455</u> | <u>11,391,388</u> |

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT

Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2023

| | Transit Operations Fund | Parking Systems Fund | Total |
|--|----------------------------|-------------------------|--------------------|
| Cash flows from operating activities: | | | |
| Receipts from customers and users | \$ 57,351 | 467,361 | 524,712 |
| Payments to suppliers | (2,905,094) | (162,735) | (3,067,829) |
| Payments to employees | (3,898,384) | (94,127) | (3,992,511) |
| Other non-operating revenues | 484,281 | 7,131 | 491,412 |
| Net cash provided (used) by operating activities | <u>(6,261,846)</u> | <u>217,630</u> | <u>(6,044,216)</u> |
| Cash flows from noncapital financing activities: | | | |
| Receipts from other governmental agencies | 6,431,765 | - | 6,431,765 |
| Net cash provided by noncapital financing activities | <u>6,356,564</u> | <u>-</u> | <u>6,356,564</u> |
| Cash flows from capital and related financing activities: | | | |
| Proceeds on sale of capital assets | 4,296 | - | 4,296 |
| Principal paid on debt | (76,315) | - | (76,315) |
| Net cash provided (used) by capital and related financing activities | <u>(72,019)</u> | <u>-</u> | <u>(72,019)</u> |
| Net increase in cash and cash equivalents | 62,137 | 217,630 | 279,767 |
| Cash and cash equivalents, beginning of fiscal year | 3,070,140 | 507,007 | 3,577,147 |
| Cash and cash equivalents, end of fiscal year | <u>\$ 3,132,277</u> | <u>724,637</u> | <u>3,856,914</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ (7,167,379) | 234,941 | (6,932,438) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | |
| Depreciation | 582,324 | - | 582,324 |
| Amortization | 73,784 | - | 73,784 |
| Other non-operating revenues | 484,281 | 7,131 | 491,412 |
| Change in assets and liabilities: | | | |
| Accounts receivable | 38,574 | 860 | 39,434 |
| Prepays and deposits | (276,365) | 54 | (276,311) |
| Inventory | (16,731) | - | (16,731) |
| Accounts payable | (72,298) | (4,774) | (77,072) |
| Due to other governments | (37,085) | (20,582) | (57,667) |
| Unearned revenue | 35,936 | - | 35,936 |
| Subscriptions Payable | - | - | - |
| Claims payable | 91,890 | - | 91,890 |
| Compensated absences | 1,223 | - | 1,223 |
| Net cash provided (used) by operating activities | <u>\$ (6,261,846)</u> | <u>217,630</u> | <u>(6,044,216)</u> |

Noncash investing, capital, and financing activities:

There were no significant noncash capital, financing, or investing activities during the fiscal year ended June 30, 2023, except for \$1,453,565 of capital assets that were contributed by the Capital Projects Fund.

See accompanying notes to basic financial statements.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies****(a) Reporting Entity**

The Tahoe Transportation District (District) was organized pursuant to the Tahoe Regional Planning Compact, Article IX, which established it as a special purpose district authorized and operating under federal authority provided by Public Law 96-551. The District may acquire, own, and operate public transportation systems and support facilities for public or private transportation systems serving the Tahoe Region, and provide access to convenient transportation terminals outside of the Region including airport, railroad, and bus terminals.

The Board of Directors consists of fourteen directors. Of the voting directors, six are appointed by each of the elected local governments, two are appointed by the Transportation Management Associations, one is an appointee by the Governor of Nevada, one is an appointee of the Governor of California, one is a representative from the Tahoe Regional Planning Agency. and an at-large member is appointed by the majority of the other voting directors. The two non-voting members are the directors of the Departments of Transportation in California and Nevada, respectively.

(b) Basis of Presentation

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by fees and intergovernmental revenues, are reported separately from business-type activities, which rely on fees, charges for services and intergovernmental revenues. Eliminations have been made in the statement of activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of the District. Interfund services provided and used are not eliminated in the process of consolidation because they are eliminated in the fund financial statements.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)**

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Fees, contributions and other items not included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for the governmental funds and the enterprise funds after the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

- **General Fund** – The General Fund is the general operating fund of the District and accounts for all of the District’s financial resources, except those required to be accounted for in another fund.
- **Capital Projects Fund** – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District reports the following major enterprise funds:

- **Transit Operations Fund** – The Transit Fund accounts for the operations of the District’s public transit service.
- **Parking Systems Fund** – The Parking Systems Fund accounts for the operations of the District’s parking meters and related projects in the Tahoe Basin.

(c) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)**

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers grant revenues to be available if they are collected within 180 days of the end of the current fiscal period, and other revenues to be available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred; however, compensated absences of governmental funds are recorded only when payment is due.

Those revenues susceptible to accrual include intergovernmental revenue and rental car mitigation fees. In applying the susceptible-to-accrual concept to intergovernmental revenues, there are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District. Therefore, revenues are recognized based upon the expenditures incurred. In the other, monies are virtually unrestricted and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Transit Fund are charges for services. Operating expenses of the Transit Fund include personnel costs, services and supplies, and depreciation expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources as they are needed.

(d) Cash and Cash Equivalents

The District considers cash and cash equivalents to include cash on hand, demand deposit, equity in the District's cash and investment pool, and short-term investments with original maturities of three months or less from the date of purchase.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

(e) Prepaid Items

Certain payments to vendors reflecting costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The fund balance in the fund financial statements has been classified as nonspendable in an amount equal to the prepaid items since this amount is not available for appropriation. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

(f) Inventory

Inventory in the transit funds consist primarily of bus parts. The District does not hold any inventory for resale. Inventory items are valued using the first-in, first-out (FIFO) method and are valued at cost.

(g) Capital Assets

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Contributed or donated capital assets are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

The District uses the straight-line method in the government-wide financial statements for depreciating capital assets over their estimated useful lives. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective Statement of Net Position. The range of lives used for depreciation purposes for each capital asset class is as follows:

| <u>Item</u> | <u>Useful Life</u> |
|----------------------------|--------------------|
| Buildings and improvements | 10 – 30 years |
| Transportation equipment: | |
| Vehicles | 5 years |
| Buses/trolleys/trams | 5 – 12 years |
| Subscription assets | 1 – 3 years |

(h) Compensated Absences

The District records an employee benefits payable liability for unused vacation and similar compensatory leave balances. The employee’s entitlement to these balances is attributable to services already rendered and it is probable that virtually all of these balances will be liquidated by either paid time off or payments upon termination or retirement.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(1) Summary of Significant Accounting Policies (Continued)****(i) Deferred Outflows/Inflows of Resources**

When applicable, the Statement of Net Assets and Balance Sheet will report a separate section for deferred outflows of resources. Deferred outflows of resources represent outflows of resources (consumption of net position) that apply to future periods and that, therefore, are not recognized as an expense or expenditure until that time. The District did not have any items that qualify for reporting in this category.

When applicable, the Statement of Net Assets and the Balance Sheet will report a separate section for deferred inflows of resources. Deferred inflows of resources represent inflows of resources (acquisition of net assets) that apply to future periods and that, therefore, are not recognized as an inflow of resources (revenue) until that time. The District did not have any items that qualify for reporting in this category.

(j) Subscription-Based Information Technology (IT) Arrangements

The District is a participant in subscription-based IT arrangements as detailed in Footnote 4. The District recognizes a subscription payable and right to use subscription assets in the financial statements.

At the commencement of the arrangement, the District initially measures the payable at the present value of payments expected to be paid during the arrangement term. Subsequently, the payable is reduced by the principal portion of payments made. The right to use assets are initially measured at the initial amount of the subscription-based IT payable. Subsequently, the right to use assets are amortized over the life of the arrangement term.

(k) Fund Balances

Fund balances are reported in the fund statements in the following classifications:

- *Nonspendable Fund Balance* – includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- *Committed Fund Balance* – includes amounts that can be used only for the specific purposes determined by a formal action of the District's Board of Directors.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(1) Summary of Significant Accounting Policies (Continued)

- *Assigned Fund Balance* – includes amounts that are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. The Board of Directors has the authority to assign fund balances. The General Fund has an assigned fund balance of \$69,120 for employee severance pay and the Capital Projects Funds has an assigned fund balance of \$3,293 for capital improvements.
- *Unassigned Fund Balance* – includes the remaining spendable amounts that are not included in one of the other classifications, and any deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount.

It is the District's policy that restricted resources will be applied first, followed by (in order of application) committed, assigned and unassigned resources, in the absence of a formal policy adopted by the Board of Directors.

(l) Net Position

In the government-wide and proprietary funds financial statements, net position represents the difference between assets and liabilities and is classified into three categories:

- *Investment in capital assets* – describes the portion of net position that is represented by the current net book value of the District's capital assets.
- *Restricted net position* – represents the net position that is not accessible for general use because its use is subject to restrictions enforceable by third parties through legislation or contractual agreements. The District was apportioned TDA funds in the year ended June 30, 2023 that are restricted for TDA eligible expenses in the year ending June 30, 2023 of \$1,458,391.
- *Unrestricted net position* – represents those assets that are available for general use.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first.

(m) Use of Estimates

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

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(2) Cash and Investments**

Cash and investments as of June 30, 2023 was \$4,794,284 and consisted of deposits with financial institutions.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to interest rate risk for investments.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District minimizes its exposure to credit risk by depositing the cash in deposits with financial institutions. The District does not have a formal policy related to credit risk for investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Amounts with financial institutions are first covered by Federal Deposit Insurance Corporation (FDIC) insurance and amounts exceeding the limit are collateralized by the bank with the Nevada State Treasurer's office. The minimum collateralization is 102% of the public deposit.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(3) Capital Assets**Governmental Activities

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

| | Balance at <u>June 30, 2022</u> | <u>Additions</u> | <u>Deletions</u> | Balance at <u>June 30, 2023</u> |
|--|------------------------------------|------------------|------------------|------------------------------------|
| Capital assets being depreciated: | | | | |
| Transportation equipment | \$ 7,154 | - | - | 7,154 |
| Total capital assets being depreciated | <u>7,154</u> | - | - | <u>7,154</u> |
| Less accumulated depreciation for: | | | | |
| Transportation equipment | (7,154) | - | - | (7,154) |
| Total accumulated depreciation | <u>(7,154)</u> | - | - | <u>(7,154)</u> |
| Capital assets, net | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Business-type Activities

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

| | Balance at <u>June 30, 2022 *</u> | <u>Additions</u> | <u>Deletions</u> | Balance at <u>June 30, 2023</u> |
|--|--------------------------------------|------------------|--------------------|------------------------------------|
| Capital assets not being depreciated: | | | | |
| Land | 2,350,000 | - | - | 2,350,000 |
| Construction in progress | <u>1,791,012</u> | <u>472,440</u> | <u>(2,263,452)</u> | <u>-</u> |
| Total Capital assets not being depreciated | 4,141,012 | 472,440 | (2,263,452) | 2,350,000 |
| Capital assets being depreciated: | | | | |
| Transportation equipment | 6,480,188 | 3,244,438 | (147,038) | 9,577,588 |
| Subscription assets | <u>163,048</u> | <u>-</u> | <u>-</u> | <u>163,048</u> |
| Total Capital assets being depreciated | 6,643,236 | 3,244,438 | (147,038) | 9,740,636 |
| Less accumulated depreciation: | | | | |
| Transportation equipment | (4,992,272) | (582,324) | 147,038 | (5,427,558) |
| Subscription assets | <u>-</u> | <u>(73,784)</u> | <u>-</u> | <u>(73,784)</u> |
| Total accumulated depreciation | (4,992,272) | (656,108) | 147,038 | (5,501,342) |
| Capital assets being depreciated, net | <u>1,650,964</u> | <u>2,588,330</u> | <u>-</u> | <u>4,239,294</u> |
| Capital assets, net | <u>\$ 5,791,976</u> | <u>3,060,770</u> | <u>(2,263,452)</u> | <u>6,589,294</u> |

* - The beginning balance has been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

Depreciation and amortization of \$582,324 and \$73,784 was charged to the transportation function and \$0 was charged to the parking systems function in the District's Statement of Activities.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(4) Changes in Long-Term Debt**

The following is a summary of changes in long-term debt during the year ended June 30, 2023:

| | Balance at 6/30/2022* | Additions | Deletions | Balance at 6/30/2023 | Due Within One Year |
|---------------------------|--------------------------|-----------|-----------|-------------------------|------------------------|
| Governmental activities: | | | | | |
| Compensated absences | \$ 35,754 | 34,987 | (34,523) | 36,218 | 9,054 |
| Business-type activities: | | | | | |
| Compensated absences | 97,451 | 227,452 | (226,229) | 98,674 | 24,668 |
| Claims payable | 27,632 | 136,866 | (44,976) | 119,522 | 29,881 |
| Subscriptions payable | 163,048 | - | (76,454) | 86,594 | 79,961 |
| Total business-type | \$ 288,131 | 364,318 | (347,659) | 304,790 | 134,510 |

Beginning balance as been restated to reflect the implementation of GASB 96: Subscription Based IT Arrangements.

The District's policies relating to employee leave benefits are described in Note 1(h). This liability will be paid in future years from future resources of the General Fund for governmental activities and from the Transit Fund for business-type activities.

The District has entered into four subscription based information technology arrangements (SBITAs) and is required to make principal and interest payments ranging from \$2,790 to \$6,799 over the lease terms. The lease liability at June 30, 2023, was \$86,594. The future principal and interest lease payments as of June 30, 2023, were as follows:

| June 30, | Principal | Interest | Total |
|----------|-----------|----------|--------|
| 2024 | 79,961 | 1,519 | 81,480 |
| 2025 | 6,633 | 166 | 6,799 |
| Total | \$ 86,594 | 1,685 | 88,279 |

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(5) Interfund Activity**

The composition of interfund activity as of June 30, 2023 is as follows:

Interfund Transfers:Interfund Transfers:

| <u>Transfer In</u> | <u>Transfer Out</u> | |
|--|-------------------------|---------------------|
| (A) Capital Projects Fund | General Fund | \$ 4,781 |
| (A) Capital Projects Fund | Transit Operations Fund | 75,201 |
| (B) Transit Operations Fund | Capital Projects Fund | <u>288,584</u> |
| Total Transfers in Fund Financial Statements | | <u>368,566</u> |
| (C) Business-Type Activities | Governmental Activities | <u>1,453,565</u> |
| Total Transfers | | <u>\$ 1,822,131</u> |

(A) Transfers are used to match funds for a federal grant.

(B) Transfers of prepaid assets and non-capital equipment by the Capital Projects Fund.

(C) Transfer of capital assets acquired with governmental funds

(6) Line of Credit

On December 9, 2017, the District signed a promissory note in the amount of \$1,000,000 to serve as a line of credit for operational cash flows to be drawn on an as-needed basis. The line of credit matured on June 30, 2022. The interest rate was set at the Prime Rate as published in the Wall Street Journal plus 2.00%. The District received various advances from the line of credit totaling \$677,519 for the year ended June 30, 2023. There was no outstanding balance on the line of credit as of June 30, 2023. Subsequent to year-end, the District renewed this line of credit for a one-year period to mature on June 30, 2024.

The activity on the line of credit for the year ended June 30, 2023 is as follows:

| | <u>Balance at June 30, 2022</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance at June 30, 2023</u> |
|----------------|-------------------------------------|------------------|------------------|-------------------------------------|
| Line of credit | \$ - | 677,519 | (677,519) | - |

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(7) Operating Leases**Tahoe Regional Planning Agency (TRPA)

The District entered into a memorandum of understanding with TRPA which includes a month-to-month lease agreement that can be terminated by either party with thirty days' written notice. Rent payable was \$3,532 per month for July 2022 through June 2023. Total rental expenditures incurred during the year ended June 30, 2023 were \$42,388.

City of South Lake Tahoe

On November 1, 2010, the District entered into a month-to-month lease agreement with the City of South Lake Tahoe for the use of the bus garage comprised of three buildings. Rent is payable at \$3,000 per month. Additionally, in October 2011, the District entered into a two-year lease agreement with the City of South Lake Tahoe for the use of a transit station and waiting area, city owned bus stop locations, and six city owned buses. The District extended this lease agreement with a month-to-month lease agreement in February 2014. The agreement can be terminated by either party with thirty days' written notice. Rent was payable \$39,112 per quarter for the first two quarters, and \$41,029 for the last two quarters. Total rental expenditures incurred during the year ended June 30, 2023 was \$160,281.

(8) Transportation Development Act Funds

Pursuant to the provisions of the Transportation Development Act (TDA), the California State Legislature enacted the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STA) to provide operating and capital assistance for public transportation.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(8) Transportation Development Act Funds (Continued)**

These funds are received from the County of El Dorado based upon annual claims filed by the District and approved by TRPA, acting as the regional transportation planning entity. On September 27, 2017, TRPA adopted a resolution that states in order for the District to be eligible for TDA funds, the District must maintain a ratio of passenger fares to operating costs, referred to as a farebox recovery ratio, of not less than 20.00% for general public transit service operating in a non-urbanized area for fixed routes and not less than 10% for Demand Response. The District's farebox recovery ratios for the year ended June 30, 2023 were 20% for fixed route and 10% for demand response as follows:

| | <u>Fixed Route</u> | <u>Demand Response</u> |
|--|---------------------|----------------------------|
| Operating revenues: | | |
| Charges for services | \$ 404,458 | 11,894 |
| Interest revenue | - | - |
| FTA 5307 | <u>557,112</u> | <u>129,192</u> |
| Total operating revenues | <u>\$ 961,570</u> | <u>141,086</u> |
| Operating expenses, excluding depreciation and amortization: | | |
| Personnel costs | \$ 3,014,890 | 884,718 |
| Services and supplies | <u>1,792,956</u> | <u>526,142</u> |
| Total operating expenses, excluding Depreciation and amortization | <u>\$ 4,807,846</u> | <u>1,410,860</u> |
| Farebox recovery ratio | <u>20%</u> | <u>10%</u> |

Pursuant to section 99247 of the California Public Utilities Code, vehicle service hours per employee means the vehicle service hours divided by the number of employees employed in connection with the public transportation system, based on the assumption that 2,000 person-hours of work in one year constitute one employee (Full Time Equivalency (FTE)). The count of employees shall also include those individuals employed by the operator which provide services to the agency of the operator responsible for the operation of the public transportation system even though not employed in that agency. As of June 30, 2023, the vehicle service hours totaled 22,911, FTE hours 46.3 and total vehicle service hours per employee equaled 495.

As of June 30, 2023, the District complied with all applicable TDA requirements for the receipt and disbursement of TDA funds.

TAHOE TRANSPORTATION DISTRICT**Notes to Basic Financial Statements****(Continued)****(9) Proposition 1B**

As a part of the State of California's Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006, approved by California voters as Proposition 1B (Prop 1B) on November 7, 2006, the District was awarded funding from the Public Transportation, Modernization, Improvement and Service Enhancement Account (PTMISEA) and the Transit System Safety, Security and Disaster Response Account (TSSSDRA). Prop 1B activity during the fiscal year ended June 30, 2023 was as follows:

| | <u>PTMISEA</u> | <u>TSSSDRA</u> | <u>Total</u> |
|---|----------------|----------------|----------------|
| Unspent Prop 1B funds as of June 30, 2022 | \$ - | - | - |
| Prop 1B funds earned | 3,602 | 188 | 3,790 |
| Interest earned | - | - | - |
| Prop 1B expenses incurred | <u>(3,602)</u> | <u>(188)</u> | <u>(3,790)</u> |
| Unspent/(Spent) Prop 1B funds as of June 30, 2023 | <u>\$ -</u> | <u>-</u> | <u>-</u> |

(10) Deferred Compensation Plan

The District offers a deferred compensation plan (Plan) under Section 457(b) of the Internal Revenue Code. Nationwide Insurance Company provides the administrative and recordkeeping platform. Raymond James provides financial consulting services to the District and its employees. For non-represented employees, the Plan includes an employer contribution to an employer controlled 401(a) account (a social security replacement plan) equal to 8% of employee compensation, an employer contribution to an employee controlled 401(a) account equal to 4% of employee compensation, and an optional employee funded and employee controlled 457(b) account.

For represented employees, the employer pays 6.2% of employee compensation for social security to the IRS, and the Plan includes an optional employee funded and employee controlled 457(b) account. The District matches one half of the represented employee's contribution to the Plan, up to a maximum of 3%. During the year ended June 30, 2023, the District contributed \$218,067 to the plan.

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(11) Commitments

Vendor commitments as of June 30, 2023 are as follows:

| | Contract Amount | Expended to Date | Remaining Balance |
|--------------------------------|---------------------|---------------------|----------------------|
| General Fund | | | |
| Davis Farr | \$ 178,870 | 112,150 | 66,720 |
| Axiom | 60,000 | 8,572 | 51,428 |
| Wildcreek (Support) | 73,880 | 5,781 | 68,099 |
| Canon | 8,546 | 7,761 | 785 |
| Total General Fund | <u>321,296</u> | <u>134,264</u> | <u>187,032</u> |
| Capital Projects Fund | | | |
| Wood Rodgers - US50 | 3,005,295 | 1,064,613 | 1,940,682 |
| Wood Rodgers - Facility Plan | 349,898 | 37,503 | 312,395 |
| HDR - Incline Mobility Hub | 199,999 | 124,413 | 75,586 |
| AECOM - Hazard Mitigation Plan | 54,750 | 37,256 | 17,494 |
| Total Capital Project Fund | <u>3,609,942</u> | <u>1,263,785</u> | <u>2,346,157</u> |
| Transit Operations Fund | | | |
| Swiftly | 145,067 | 110,507 | 34,560 |
| Proterra | 3,568,921 | 3,387,505 | 181,416 |
| Ecolane | 67,990 | 54,392 | 13,598 |
| Remix Software | 165,000 | 164,700 | 300 |
| Infinity Technologies | 457,882 | 169,662 | 288,220 |
| Solutions for Transit | 200,500 | 160,000 | 40,500 |
| Sierra Electronics | 70,000 | 30,960 | 39,040 |
| Welcomes Auto Body & Towing | 100,000 | 64,672 | 35,328 |
| Reno Typographers | 70,000 | 4,866 | 65,134 |
| Barton Health | 19,992 | 11,101 | 8,891 |
| Alsco | 68,031 | 20,703 | 47,328 |
| SBL Leased Buses | 108,480 | 47,410 | 61,070 |
| Stantec | 259,082 | 183,943 | 75,139 |
| Ray Morgan | 11,418 | 8,063 | 3,355 |
| Total Transit Operations Fund | <u>5,312,363</u> | <u>4,418,484</u> | <u>893,879</u> |
| Total Commitments | <u>\$ 9,243,601</u> | <u>5,816,533</u> | <u>3,427,068</u> |

TAHOE TRANSPORTATION DISTRICT

Notes to Basic Financial Statements

(Continued)

(12) Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and natural disasters. The District protects itself against such losses with commercial insurance purchased from independent third parties. Loss exposures retained by the District are treated as normal expenditures and include any loss contingency not covered by the District’s purchased insurance policies. There were no settlements in excess of the insurance coverage in any of the three prior fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as, inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

Changes in the balance of claims liabilities during the past two years are as follows:

| Year ended <u>June 30,</u> | Liability <u>July 1</u> | Estimated <u>claims incurred</u> | Claim <u>Payments</u> | Liability <u>June 30</u> |
|-------------------------------|----------------------------|-------------------------------------|--------------------------|-----------------------------|
| 2023 | \$27,632 | 136,866 | 44,976 | 119,522 |
| 2022 | \$41,376 | 27,632 | 41,376 | 27,632 |

(13) Economic Dependency

During the fiscal year ended June 30, 2023, approximately 89% of the District’s total revenue was derived from federal, state, and local government agencies. These funds are subject to audit by the granting agencies. Although the outcome of any such audits cannot be predicted, it is management’s opinion that these audits would not have a material effect on the District’s financial position or changes in financial position.

REQUIRED SUPPLEMENTARY INFORMATION

TAHOE TRANSPORTATION DISTRICT

General Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual

Year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variances with Final Budget Positive (Negative) |
|--|------------------|-----------|-----------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Rental car mitigation fees | \$ 100,000 | 95,000 | 85,552 | (9,448) |
| Charges for services: | | | | |
| Administrative fees | 47,500 | 47,500 | 46,650 | (850) |
| Other revenues: | | | | |
| Contributions | 50,000 | 50,000 | 50,000 | - |
| Interest income | 100 | 2,500 | 6,026 | 3,526 |
| Miscellaneous revenue | - | 25,847 | 26,849 | 1,002 |
| Total other revenues | 50,100 | 78,347 | 82,875 | 4,528 |
| Total revenues | 197,600 | 220,847 | 215,077 | (5,770) |
| Expenditures: | | | | |
| General government: | | | | |
| Personnel costs | 403,590 | 405,888 | 370,511 | 35,377 |
| Services and supplies | 305,128 | 283,413 | 237,301 | 46,112 |
| Interfund reimbursements | (391,092) | (426,092) | (408,916) | (17,176) |
| Total expenditures | 317,626 | 263,209 | 198,896 | 64,313 |
| Excess (deficiency) of revenues over expenditures | (120,026) | (42,362) | 16,181 | 58,543 |
| Other financing sources (uses): | | | | |
| Transfers out | (5,297) | (5,297) | (4,781) | 516 |
| Total other financing sources (uses) | (5,297) | (5,297) | (4,781) | 516 |
| Net change in fund balance | (125,323) | (47,659) | 11,400 | 59,059 |
| Fund balance at beginning of year | 874,343 | 874,343 | 874,343 | - |
| Fund balance at end of year | \$ 749,020 | 826,684 | 885,743 | 59,059 |

See notes to required supplementary information

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TAHOE TRANSPORTATION DISTRICT**Note to Required Supplementary Information****Year ended June 30, 2023****(1) Budgetary Data**

The District adopts an annual budget. Budgets are prepared in accordance with generally accepted accounting principles using the modified accrual basis of accounting for the governmental funds and full accrual basis of accounting for the proprietary fund. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Board approval is required for any budget revisions that affect the total appropriations of each fund. Appropriations lapse at the end of the fiscal year unless they are re-appropriated through the formal budget process. Open encumbrances are recorded as reservations of fund balance since the commitments will be paid by subsequent year's budget appropriations. Encumbrances do not constitute expenditures or liabilities of the District. Budgeted amounts are as originally adopted, or as amended in accordance with prescribed procedures throughout the fiscal year.

SUPPLEMENTARY INFORMATION

TAHOE TRANSPORTATION DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures, and Change in Fund Balance -
Budget and Actual

Year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variances with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|--|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Federal grants: | | | | |
| Federal Transportation Agency | \$ 3,488,092 | 2,515,053 | 1,880,908 | (634,145) |
| Other federal grants | 3,186,510 | 3,185,331 | 381,631 | (2,803,700) |
| State and local grants: | | | | |
| Capital grants | <u>90,597</u> | <u>119,894</u> | <u>8,926</u> | <u>(110,968)</u> |
| Total intergovernmental | 6,765,199 | 5,820,278 | 2,271,465 | (3,548,813) |
| Other revenues: | | | | |
| Interest income | - | - | 1,784 | 1,784 |
| Miscellaneous revenue | <u>-</u> | <u>-</u> | <u>17,442</u> | <u>17,442</u> |
| Total revenues | <u>6,765,199</u> | <u>5,820,278</u> | <u>2,290,691</u> | <u>(3,529,587)</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Personnel costs | 333,170 | 337,766 | 114,849 | 222,917 |
| Services and supplies | 3,320,085 | 3,548,656 | 512,018 | 3,036,638 |
| Capital outlay | <u>3,865,811</u> | <u>2,009,707</u> | <u>1,453,565</u> | <u>556,142</u> |
| Total expenditures | <u>7,519,066</u> | <u>5,896,129</u> | <u>2,080,432</u> | <u>3,815,697</u> |
| Excess (deficiency) of revenues over expenditures | <u>(753,867)</u> | <u>(75,851)</u> | <u>210,259</u> | <u>286,110</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 753,867 | 75,851 | 79,982 | 4,131 |
| Transfers out | <u>-</u> | <u>-</u> | <u>(288,584)</u> | <u>(288,584)</u> |
| Total other financing sources (uses) | <u>753,867</u> | <u>75,851</u> | <u>(208,602)</u> | <u>(284,453)</u> |
| Net change in fund balance | - | - | 1,657 | 1,657 |
| Fund balance at beginning of year | <u>1,636</u> | <u>1,636</u> | <u>1,636</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,636</u> | <u>1,636</u> | <u>3,293</u> | <u>1,657</u> |

TAHOE TRANSPORTATION DISTRICT

Transit Operations Fund

Schedule of Revenues, Expenses, and Change in Net Position -
Budget and Actual

Year ended June 30, 2023

| | Budgeted Amounts | | Actual | Variances with Final Budget Positive (Negative) |
|---|------------------|-------------|-------------|--|
| | Original | Final | | |
| Operating revenues: | | | | |
| Charges for services | \$ 82,500 | 15,000 | 21,415 | 6,415 |
| Total operating revenues | 82,500 | 15,000 | 21,415 | 6,415 |
| Operating expenses: | | | | |
| Personnel costs | 4,935,076 | 4,413,319 | 3,899,607 | 513,712 |
| Services and supplies | 3,769,970 | 3,331,573 | 2,633,079 | 698,494 |
| Depreciation expense | 900,000 | - | 582,324 | (582,324) |
| Amortization Expense | - | 550,000 | 73,784 | 476,216 |
| Total expenditures | 9,605,046 | 8,294,892 | 7,188,794 | 1,106,098 |
| Operating income (loss) | (9,522,546) | (8,279,892) | (7,167,379) | 1,112,513 |
| Nonoperating revenues (expenses): | | | | |
| Operating assistance contributions | 35,000 | 35,000 | 32,294 | (2,706) |
| Federal grants: | | | | |
| Federal Transportation Agency | 7,217,267 | 3,813,617 | 2,829,404 | (984,213) |
| State and local grants | 3,105,699 | 3,041,778 | 3,113,692 | 71,914 |
| Interest income | 675 | 20,000 | 39,438 | 19,438 |
| Miscellaneous revenue | (1,675) | (13,500) | 195,697 | 209,197 |
| Gain (loss) on disposal of capital assets | 2,500 | 4,000 | 4,296 | 296 |
| Total nonoperating revenues (expenses) | 10,359,466 | 6,900,895 | 6,214,821 | (686,074) |
| Income before capital contributions and transfers | 836,920 | (1,378,997) | (952,558) | 426,439 |
| Transfers and capital contributions: | | | | |
| Transfers in | 3,865,811 | 2,009,707 | 288,584 | (1,721,123) |
| Transfers out | (748,570) | (70,554) | (75,201) | (4,647) |
| Capital contributions | - | - | 1,453,565 | 1,453,565 |
| Total transfers and capital contributions | 3,117,241 | 1,939,153 | 1,666,948 | (272,205) |
| Change in net position | 3,954,161 | 560,156 | 714,390 | 154,234 |
| Net position at beginning of year | 9,967,543 | 9,967,543 | 9,967,543 | - |
| Net position at end of year | \$ 13,921,704 | 10,527,699 | 10,681,933 | 154,234 |

TAHOE TRANSPORTATION DISTRICT**Parking Systems Fund****Schedule of Revenues, Expenses, and Change in Net Position -
Budget and Actual****Year ended June 30, 2023**

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variances with Final Budget Positive (Negative) |
|---|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | <u>(Negative)</u> |
| Operating revenues: | | | | |
| Charges for services | <u>\$ 475,000</u> | <u>475,000</u> | <u>466,501</u> | <u>(8,499)</u> |
| Total operating revenues | <u>475,000</u> | <u>475,000</u> | <u>466,501</u> | <u>(8,499)</u> |
| Operating expenses: | | | | |
| Personnel costs | 84,984 | 87,282 | 94,127 | (6,845) |
| Services and supplies | 266,286 | 263,988 | 137,433 | 126,555 |
| Depreciation expense | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>351,270</u> | <u>351,270</u> | <u>231,560</u> | <u>119,710</u> |
| Operating income (loss) | <u>123,730</u> | <u>123,730</u> | <u>234,941</u> | <u>111,211</u> |
| Nonoperating revenues (expenses): | | | | |
| Interest income | <u>-</u> | <u>-</u> | <u>7,131</u> | <u>7,131</u> |
| Income (loss) before capital contributions and transfers | <u>123,730</u> | <u>123,730</u> | <u>242,072</u> | <u>118,342</u> |
| Change in net position | 123,730 | 123,730 | 242,072 | 118,342 |
| Net position at beginning of year | <u>467,383</u> | <u>467,383</u> | <u>467,383</u> | <u>-</u> |
| Net position at end of year | <u>\$ 591,113</u> | <u>591,113</u> | <u>709,455</u> | <u>118,342</u> |

STATISTICAL SECTION

Tahoe Transportation District Listing of Statistical Information

This part of Tahoe Transportation District's Annual Comprehensive Financial Report presents detail information as a context for understanding what the information says about the District's overall financial health.

Financial Trends Information –

These schedules contain trend information that may aid the reader in evaluating TTD's current financial performance by placing it in historical perspective.

- Net Position
- Changes in Net Position
- Fund Balances – Governmental Funds
- Changes in Fund Balances – Governmental Funds

Operating Information –

This schedule contains service indicators that may aid the reader in ascertaining how the information in TTD's financial statements relate to the services TTD provides and the activities it performs.

- Base Operating Statistics

Demographics and Economic Information –

These schedules offer demographic and economic indicators that are commonly used for financial analysis and may aid the reader in understanding TTD's present and ongoing financial status.

- Demographic and Economic Statistics
- Transit Dependent Populations – South Shore

TABLE 1 – NET POSITION

**Tahoe Transportation District
Net Position
Last Ten Fiscal Years**

| | Fiscal Year Ended June 30, | | | | | | | | | |
|--|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Governmental Activities: | | | | | | | | | | |
| Net Investment In Capital | \$ 637,591 | \$ 497,190 | \$ 357,165 | \$ 4,156 | \$ 7,699 | \$ 3,783 | \$ 1,397 | \$ - | \$ - | \$ - |
| Restricted | - | - | - | - | - | - | - | - | - | - |
| Unrestricted | 200,380 | 339,953 | 437,315 | 426,331 | 529,985 | 645,985 | 686,024 | 833,005 | 840,225 | 852,818 |
| Total Governmental Net Position | \$ 837,971 | \$ 837,143 | \$ 794,480 | \$ 430,487 | \$ 537,684 | \$ 649,768 | \$ 687,421 | \$ 833,005 | \$ 840,225 | \$ 852,818 |
| Business-Type Activities: | | | | | | | | | | |
| Net Investment In Capital | \$ 4,140,944 | \$ 4,192,699 | \$ 3,587,089 | \$ 2,576,082 | \$ 2,096,600 | \$ 2,732,570 | \$ 2,537,810 | \$ 2,000,062 | \$ 5,628,928 | \$ 6,502,700 |
| Restricted | - | - | - | - | - | - | 147,438 | 1,128,363 | 1,907,107 | 1,458,391 |
| Unrestricted | 948,920 | 1,174,962 | 1,322,737 | 1,618,825 | 2,157,726 | 2,203,956 | 2,264,283 | 2,537,747 | 2,898,891 | 3,430,297 |
| Total Business-Type Activities | \$ 5,089,864 | \$ 5,367,661 | \$ 4,909,826 | \$ 4,194,907 | \$ 4,254,326 | \$ 4,936,526 | \$ 4,949,531 | \$ 5,666,172 | \$ 10,434,926 | \$ 11,391,388 |
| Primary Government | | | | | | | | | | |
| Net Investment In Capital | \$ 4,778,535 | \$ 4,689,889 | \$ 3,944,254 | \$ 2,580,238 | \$ 2,104,299 | \$ 2,736,353 | \$ 2,539,207 | \$ 2,000,062 | \$ 5,628,928 | \$ 6,502,700 |
| Restricted | - | - | - | - | - | - | 147,438 | 1,128,363 | 1,907,107 | 1,458,391 |
| Unrestricted | 1,149,300 | 1,514,915 | 1,760,052 | 2,045,156 | 2,687,711 | 2,849,941 | 2,950,307 | 3,370,752 | 3,739,116 | 4,283,115 |
| Total Primary Government Net Position | \$ 5,927,835 | \$ 6,204,804 | \$ 5,704,306 | \$ 4,625,394 | \$ 4,792,010 | \$ 5,586,294 | \$ 5,636,952 | \$ 6,499,177 | \$ 11,275,151 | \$ 12,244,206 |

Source: Annual Basic Financial Statements, Statement of Net Positions

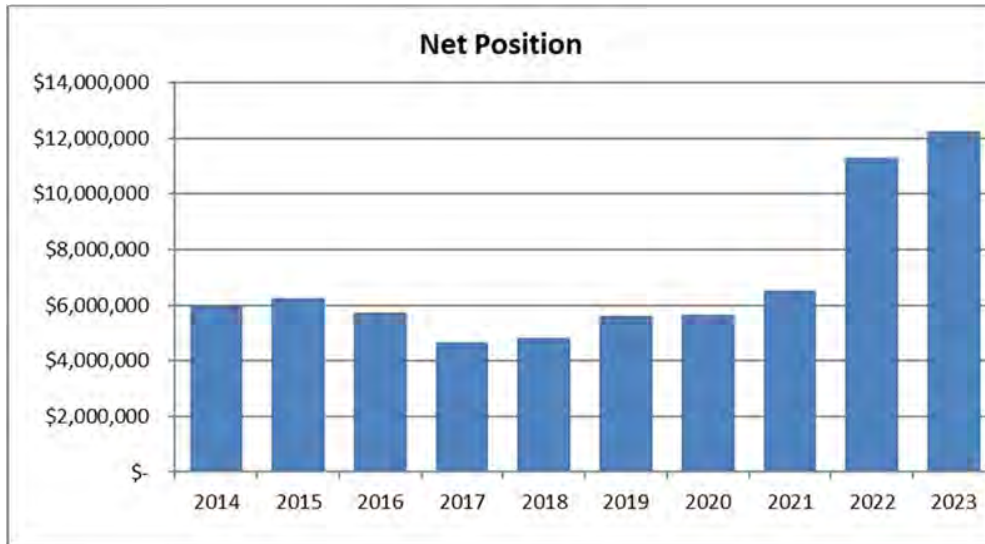


TABLE 2 – CHANGES IN NET POSITION

| Tahoe Transportation District Changes in Net Position Last Ten Fiscal Years | | | | | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------|-----------------------|-----------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | \$ 4,593,193 | \$ 3,811,373 | \$ 4,536,412 | \$ 2,610,809 | \$ 6,794,634 | \$ 6,698,196 | \$ 3,064,674 | \$ 2,047,803 | \$ 928,311 | \$ 826,227 |
| Total Governmental Activities Expenses | \$ 4,593,193 | \$ 3,811,373 | \$ 4,536,412 | \$ 2,610,809 | \$ 6,794,634 | \$ 6,698,196 | \$ 3,064,674 | \$ 2,047,803 | \$ 928,311 | \$ 826,227 |
| Business-Type Activities: | | | | | | | | | | |
| Transit/Parking Operations | \$ 5,683,819 | \$ 5,563,296 | \$ 6,242,487 | \$ 6,776,547 | \$ 6,795,069 | \$ 6,568,459 | \$ 6,122,124 | \$ 6,776,538 | \$ 7,135,918 | \$ 7,420,354 |
| Total Business-Type Activities Expenses | \$ 5,683,819 | \$ 5,563,296 | \$ 6,242,487 | \$ 6,776,547 | \$ 6,795,069 | \$ 6,568,459 | \$ 6,122,124 | \$ 6,776,538 | \$ 7,135,918 | \$ 7,420,354 |
| Total Primary Government Expenses | \$ 10,277,012 | \$ 9,374,669 | \$ 10,778,899 | \$ 9,387,356 | \$ 13,589,703 | \$ 13,266,655 | \$ 9,186,798 | \$ 8,824,341 | \$ 8,064,229 | \$ 8,246,581 |
| Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Charges for Services | \$ 139,562 | \$ 183,839 | \$ 27,335 | \$ - | \$ 25,000 | \$ 4,333 | \$ 7,681 | \$ 84,913 | \$ 44,133 | \$ 46,650 |
| Operating Grants and Contributions | - | - | - | - | - | - | - | - | - | - |
| Capital Grants and Contributions | 4,748,286 | 4,381,683 | 4,235,903 | 2,056,269 | 6,643,081 | 6,577,179 | 2,894,951 | 2,031,254 | 4,689,716 | 2,288,907 |
| Total Governmental Activities Revenues | \$ 4,887,848 | \$ 4,565,522 | \$ 4,263,238 | \$ 2,056,269 | \$ 6,668,081 | \$ 6,581,512 | \$ 2,902,632 | \$ 2,116,167 | \$ 4,733,849 | \$ 2,335,557 |
| Business-Type Activities: | | | | | | | | | | |
| Transit/Parking Operations: | | | | | | | | | | |
| Charges for Services | \$ 734,260 | \$ 672,064 | \$ 630,237 | \$ 578,193 | \$ 561,103 | \$ 619,424 | \$ 393,603 | \$ 349,427 | \$ 441,316 | \$ 487,916 |
| Operating Grants and Contributions | 3,183,156 | 3,123,553 | 3,357,182 | 4,387,116 | 4,942,509 | 5,006,611 | 5,220,683 | 6,937,445 | 7,390,381 | 5,943,096 |
| Capital Grants and Contributions | - | - | 539,823 | 78,222 | 276,765 | 1,241,807 | 472,296 | - | - | - |
| Total Business-Type Activities Revenues | \$ 3,917,416 | \$ 3,795,617 | \$ 4,527,242 | \$ 5,043,531 | \$ 5,780,377 | \$ 6,867,842 | \$ 6,086,582 | \$ 7,286,872 | \$ 7,831,697 | \$ 6,431,012 |
| Total Primary Government Revenues | \$ 8,805,264 | \$ 8,361,139 | \$ 8,790,480 | \$ 7,099,800 | \$ 12,448,458 | \$ 13,449,354 | \$ 8,989,214 | \$ 9,403,039 | \$ 12,565,546 | \$ 8,766,569 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | \$ 294,655 | \$ 754,149 | \$ (273,174) | \$ (554,540) | \$ (126,553) | \$ (116,684) | \$ (162,042) | \$ 68,364 | \$ 3,805,538 | \$ 1,509,330 |
| Business-Type Activities | (1,766,403) | (1,767,679) | (1,715,245) | (1,733,016) | (1,014,692) | 299,383 | (35,542) | 510,334 | 695,779 | (989,342) |
| Total Primary Government Net (Expense)/Revenue | \$ (1,471,748) | \$ (1,013,530) | \$ (1,988,419) | \$ (2,287,556) | \$ (1,141,245) | \$ 182,699 | \$ (197,584) | \$ 578,698 | \$ 4,501,317 | \$ 519,988 |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Rental Car Mitigation Fees | \$ 70,379 | \$ 81,010 | \$ 158,818 | \$ 100,909 | \$ 101,838 | \$ 111,337 | \$ 98,692 | \$ 115,253 | \$ 93,962 | \$ 85,552 |
| Unrestricted Contributions | 60,618 | 76,318 | 70,318 | 140,636 | 149,318 | 118,666 | 100,000 | 75,000 | 50,000 | 50,000 |
| Miscellaneous | 25,716 | 85,264 | 1,375 | 586 | 8,335 | 2,656 | 1,003 | 1,271 | 2,533 | 34,659 |
| Special Items - Loss on Sale of Capital Assets | - | - | - | - | - | - | - | - | - | - |
| Transfer of Capital Assets | (500,948) | (997,569) | - | (51,584) | (25,741) | (3,891) | - | (114,304) | (3,944,813) | (1,666,948) |
| Total Governmental Activities | \$ (344,235) | \$ (754,977) | \$ 230,511 | \$ 190,547 | \$ 233,750 | \$ 228,768 | \$ 199,695 | \$ 77,220 | \$ (3,798,318) | \$ (1,496,737) |
| Business-Type Activities: | | | | | | | | | | |
| Transit/Parking Operations: | | | | | | | | | | |
| Unrestricted Contributions | \$ 1,114,335 | \$ 1,002,131 | \$ 1,034,370 | \$ 966,031 | \$ 1,047,243 | \$ 377,015 | \$ 43,674 | \$ 33,096 | \$ 42,720 | \$ 32,294 |
| Miscellaneous | 15,094 | 45,774 | 223,040 | 482 | 1,127 | 1,911 | 4,873 | 58,907 | 85,442 | 242,266 |
| Special Items - Loss on Sale of Capital Assets | - | - | - | - | - | - | - | - | - | 4,296 |
| Transfer of Capital Assets | 500,948 | 997,569 | - | 51,584 | 25,741 | 3,891 | - | 114,304 | 3,944,813 | 1,666,948 |
| Total Business-Type Activities | \$ 1,630,377 | \$ 2,045,474 | \$ 1,257,410 | \$ 1,018,097 | \$ 1,074,111 | \$ 382,817 | \$ 48,547 | \$ 206,307 | \$ 4,072,975 | \$ 1,945,804 |
| Total Primary Government | \$ 1,286,142 | \$ 1,290,497 | \$ 1,487,921 | \$ 1,208,644 | \$ 1,307,861 | \$ 611,585 | \$ 248,242 | \$ 283,527 | \$ 274,657 | \$ 449,067 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ (49,580) | \$ (828) | \$ (42,663) | \$ (363,993) | \$ 107,197 | \$ 112,084 | \$ 37,653 | \$ 145,584 | \$ 7,220 | \$ 12,593 |
| Business-Type Activities | (136,026) | 277,795 | (457,835) | (714,919) | 59,419 | 682,200 | 13,005 | 716,641 | 4,768,754 | 956,462 |
| Total Primary Government Change in Net Position | \$ (185,606) | \$ 276,967 | \$ (500,498) | \$ (1,078,912) | \$ 166,616 | \$ 794,284 | \$ 50,658 | \$ 862,225 | \$ 4,775,974 | \$ 969,055 |

Source: Annual Basic Financial Statements, Statement of Activities

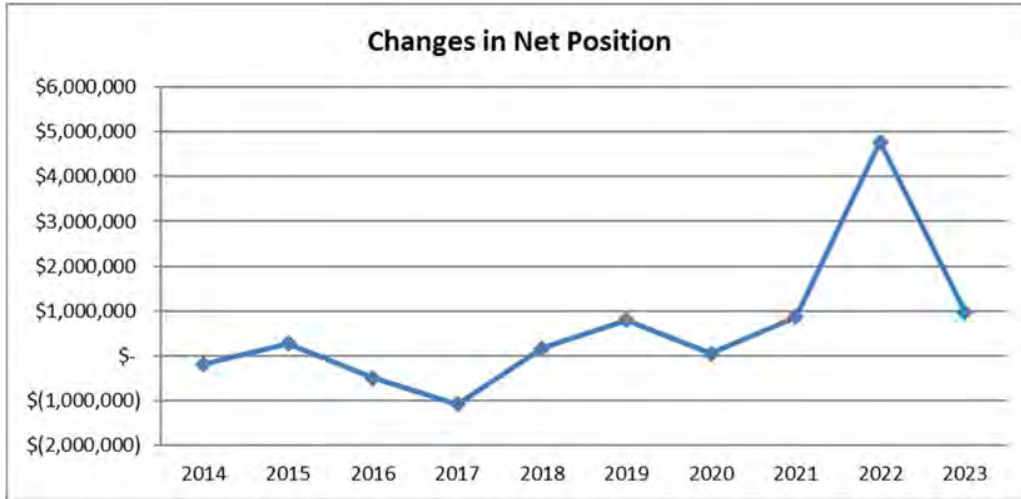


TABLE 3 – FUND BALANCES – GOVERNMENTAL FUNDS

**Tahoe Transportation District
Fund Balances, Governmental Funds
Last Ten Fiscal Years**

| | Fiscal Year Ended June 30, | | | | | | | | | |
|---------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| General Fund | | | | | | | | | | |
| Nonspendable | \$ 4,506 | \$ 11,725 | \$ 503 | \$ 27,581 | \$ 2,941 | \$ 749 | \$ 23,555 | \$ 27,271 | \$ 20,757 | \$ 12,306 |
| Assigned | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 69,120 |
| Unassigned | 201,504 | 319,037 | 439,247 | 395,338 | 519,862 | 639,740 | 665,234 | 800,532 | 808,587 | 804,317 |
| Total General Fund | \$ 251,010 | \$ 375,762 | \$ 484,750 | \$ 467,919 | \$ 567,803 | \$ 685,489 | \$ 733,789 | \$ 872,803 | \$ 874,344 | \$ 885,743 |
| Other Governmental Funds | | | | | | | | | | |
| Nonspendable | \$ 622 | \$ - | \$ - | \$ - | \$ - | \$ 588 | \$ - | \$ - | \$ - | \$ - |
| Assigned | 314 | 426 | 1,012 | 1,205 | 586 | 1,418 | 2,200 | 1,618 | 1,635 | 3,293 |
| Unassigned | (622) | - | - | - | - | - | - | - | - | - |
| Total Other Governmental Funds | \$ 314 | \$ 426 | \$ 1,012 | \$ 1,205 | \$ 586 | \$ 2,006 | \$ 2,200 | \$ 1,618 | \$ 1,635 | \$ 3,293 |

Source: Annual Basic Financial Statements, Governmental Funds Balance Sheet

TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS

Tahoe Transportation District
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

| | Fiscal Year Ended June 30, | | | | | | | | | |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Revenues | | | | | | | | | | |
| Fees | | | | | | | | | | |
| RCMF | \$ 70,379 | \$ 81,010 | \$ 158,818 | \$ 100,909 | \$ 101,838 | \$ 111,337 | \$ 98,692 | \$ 115,253 | \$ 93,962 | \$ 85,552 |
| Intergovernmental | | | | | | | | | | |
| Federal Grants | | | | | | | | | | |
| FTA | 281,570 | 722,625 | 541,037 | 289,874 | 94,543 | - | 57,606 | 29,763 | 3,806,546 | 1,880,908 |
| FLH 1/2% Funding | 3,767,310 | 2,625,604 | 1,503,893 | - | - | - | - | - | - | - |
| Other | 341,659 | 551,910 | 1,222,210 | 725,492 | 3,652,237 | 3,852,226 | 1,943,739 | 1,749,086 | 695,635 | 381,631 |
| State and Local | | | | | | | | | | |
| Capital Grants | 357,747 | 481,544 | 968,763 | 1,040,903 | 2,896,301 | 2,724,953 | 893,606 | 252,405 | 187,535 | 8,926 |
| Pass-through revenue | - | - | - | - | - | - | - | - | - | - |
| Total Intergovernmental | 4,748,286 | 4,381,683 | 4,235,903 | 2,056,269 | 6,643,081 | 6,577,179 | 2,894,951 | 2,031,254 | 4,689,716 | 2,271,465 |
| Charges for Services | | | | | | | | | | |
| CNG Fuel Sales | 115,434 | 183,839 | 27,335 | - | - | - | - | - | - | - |
| North Shore Ski Services | - | - | - | - | - | - | - | - | - | - |
| Administrative Fees | - | - | - | - | 25,000 | 4,333 | 7,681 | 84,913 | 44,133 | 46,650 |
| Total Charges for Services | 115,434 | 183,839 | 27,335 | - | 25,000 | 4,333 | 7,681 | 84,913 | 44,133 | 46,650 |
| Other Revenue | | | | | | | | | | |
| Contributions | 60,618 | 76,318 | 70,318 | 140,636 | 149,318 | 118,666 | 100,000 | 75,000 | 50,000 | 50,000 |
| Misc | 49,844 | 90,664 | 1,375 | 586 | 8,335 | 2,656 | 1,003 | 1,271 | 2,533 | 52,101 |
| Total Other Revenues | 110,462 | 166,982 | 71,693 | 141,222 | 157,653 | 121,322 | 101,003 | 76,271 | 52,533 | 102,101 |
| Total Revenue | 5,044,561 | 4,813,514 | 4,493,749 | 2,298,400 | 6,927,572 | 6,814,171 | 3,102,327 | 2,307,691 | 4,880,344 | 2,505,768 |
| Expenditures | | | | | | | | | | |
| General Govt | | | | | | | | | | |
| Personnel | 582,450 | 637,202 | 514,113 | 541,331 | 582,159 | 584,202 | 617,456 | 545,611 | 445,888 | 485,360 |
| Services & Supplies | 3,843,478 | 3,046,950 | 3,168,814 | 2,038,522 | 6,346,210 | 5,266,948 | 2,354,058 | 1,911,350 | 892,589 | 749,319 |
| Pass-through expenditures | - | - | 156,250 | - | - | - | - | - | - | - |
| Interfund | - | - | - | (385,865) | (409,723) | (401,783) | (389,977) | (402,006) | (404,504) | (408,916) |
| Capital Outlay | 35,023 | 905,061 | 5,175 | 69,466 | 283,920 | 1,241,807 | 472,296 | 109,946 | 3,845,134 | 1,453,565 |
| Total Expenditures | 4,460,951 | 4,589,213 | 3,844,352 | 2,263,454 | 6,802,566 | 6,691,174 | 3,053,833 | 2,164,901 | 4,779,107 | 2,279,328 |
| Excess / Deficiency | 583,610 | 224,301 | 649,397 | 34,946 | 125,006 | 122,997 | 48,494 | 142,790 | 101,237 | 226,440 |
| Other Funding Sources | | | | | | | | | | |
| Transfers In | 45,839 | - | 156,250 | 34,883 | 35,573 | 25,920 | 23,886 | 8,415 | 4,578 | 79,982 |
| Transfers Out | (546,787) | (99,437) | (696,073) | (86,467) | (61,314) | (29,811) | (23,886) | (12,773) | (104,257) | (293,365) |
| Total Other Funding Sources | (500,948) | (99,437) | (539,823) | (51,584) | (25,741) | (3,891) | 0 | (4,358) | (99,679) | (213,383) |
| Net Change in Fund Balance | 82,662 | 124,864 | 109,574 | (16,638) | 99,265 | 119,106 | 48,494 | 138,432 | 1,558 | 13,057 |
| Fund Balance at beginning of year | 168,662 | 251,324 | 376,188 | 485,762 | 469,124 | 568,389 | 687,495 | 735,989 | 874,421 | 875,979 |
| Fund Balance at year end | \$ 251,324 | \$ 376,188 | \$ 485,762 | \$ 469,124 | \$ 568,389 | \$ 687,495 | \$ 735,989 | \$ 874,421 | \$ 875,979 | \$ 889,036 |

Source: Annual Basic Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balance

TABLE 5 - BASE OPERATING STATISTICS

**Tahoe Transportation District
Base Operating Statistics
Last Ten Fiscal Years**

| | | Fiscal Year Ended June 30, | | | | | | | | | |
|------------------------------|--|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Operated In | States | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | State Parks | 3 | 5 | 5 | 5 | 5 | 5 | 2 | 1 | 1 | 1 |
| | Counties | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 4 | 4 |
| | Cities | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 |
| | Municipalities | 8 | 11 | 11 | 11 | 11 | 9 | 6 | 4 | 6 | 6 |
| Total Passengers | Fixed Route (22, 23, 50, 53, 55) | 455,549 | 394,882 | 408,083 | 405,898 | 375,786 | 253,324 | 190,482 | 225,452 | 237,175 | 245,870 |
| | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 50,235 | 47,899 | 46,812 | 34,240 | 30,780 | 30,687 | 23,947 | 24,502 | 22,739 | 20,143 |
| | Summer Seasonal ** | 28,948 | 21,521 | 25,604 | 35,815 | 33,594 | 37,872 | 36,815 | - | 703 | 28,858 |
| | Winter Seasonal *** | 207,234 | 155,667 | 311,655 | 358,975 | 185,332 | - | - | - | - | - |
| | Demand Response & Specialized | 17,640 | 15,244 | 31,853 | 17,680 | 18,102 | 16,843 | 12,134 | 7,511 | 8,959 | 6,604 |
| System | 759,606 | 635,213 | 824,007 | 852,608 | 643,594 | 338,726 | 263,378 | 257,465 | 269,576 | 301,475 | |
| Revenue Service Hours | Fixed Route (22, 23, 50, 53, 55) | 19,603 | 19,602 | 19,551 | 19,504 | 19,733 | 19,221 | 19,326 | 19,175 | 17,147 | 13,530 |
| | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 10,788 | 10,823 | 11,078 | 9,881 | 9,697 | 8,471 | 7,542 | 7,556 | 6,179 | 4,183 |
| | Summer Seasonal ** | 3,440 | 2,230 | 2,525 | 2,445 | 2,703 | 2,206 | 1,190 | - | 62 | 691 |
| | Winter Seasonal *** | 13,654 | 12,030 | 14,169 | 11,824 | 8,675 | - | - | - | - | - |
| | Demand Response & Specialized | 6,844 | 6,399 | 12,734 | 6,912 | 7,504 | 6,020 | 4,932 | 4,127 | 4,906 | 5,198 |
| System | 54,329 | 51,084 | 60,057 | 50,566 | 48,312 | 35,918 | 32,990 | 30,858 | 28,294 | 23,602 | |
| Revenue Service Miles | Fixed Route (22, 23, 50, 53, 55) | 244,312 | 248,812 | 263,574 | 257,736 | 268,154 | 245,611 | 239,410 | 238,685 | 207,865 | 167,127 |
| | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 265,406 | 265,974 | 267,245 | 223,688 | 215,738 | 200,004 | 187,508 | 191,165 | 155,906 | 106,518 |
| | Summer Seasonal ** | 64,823 | 36,308 | 45,201 | 45,768 | 49,189 | 38,968 | 20,652 | - | 1,063 | 11,802 |
| | Winter Seasonal *** | 134,445 | 116,149 | 133,513 | 112,734 | 90,541 | - | - | - | - | - |
| | Demand Response & Specialized | 88,943 | 78,681 | 162,816 | 89,440 | 98,365 | 75,866 | 57,157 | 47,777 | 58,987 | 62,633 |
| System | 797,929 | 745,924 | 872,349 | 729,366 | 721,987 | 560,449 | 504,727 | 477,627 | 423,821 | 348,080 | |
| Farebox Revenue ^ | Fixed Route (22, 23, 50, 53, 55) | 530,577 | 518,062 | 435,210 | 272,743 | 263,776 | 318,035 | 238,401 | - | - | - |
| | Commuter Bus (18x, 19x, 20x, 21x, 22x) | 93,724 | 91,167 | 88,272 | 172,232 | 162,335 | 178,898 | 64,728 | - | - | - |
| | Summer Seasonal ** | 87,920 | 40,487 | 37,361 | 51,119 | 53,370 | 51,290 | 63,667 | - | - | - |
| | Winter Seasonal *** | - | - | 110 | 414 | - | - | - | - | - | - |
| | Demand Response & Specialized | 22,039 | 22,348 | 69,284 | 81,685 | 81,622 | 71,201 | 25,879 | - | - | - |
| System | 734,260 | 672,064 | 630,237 | 578,193 | 561,103 | 619,424 | 392,675 | - | - | - | |

Data reported by contractor from 2012 - 2016.

** Route 30 (a Summer Seasonal Service) was discontinued as part of the 2019 Transit Plan effective November 1, 2018. The service operated for the duration of summer 2018 but did not in June 2019.

*** Winter Seasonal service is free to the user. This service was discontinued in FY 2019 as part of the 2019 Transit Plan effective November 1, 2018.

^ Farebox Revenue includes pass sales.

Commuter Route 21x was indefinitely suspended in October 2016.

****Zero Fare program began April 12, 2020

TABLE 6 – DEMOGRAPHIC AND ECONOMIC STATISTICS

**Demographic and Economic Statistics
Highlighting City of South Lake Tahoe and Douglas County
Last Ten Fiscal Years**

| | City of South Lake Tahoe | | | | Douglas County | | | |
|------|--------------------------|---------------------|--------------------------------|----------------------------|----------------|---------------------|--------------------------------|-----------------------|
| | Population Estimates (1) | Personal Income (2) | Per Capita Personal Income (3) | Unemployment Rate (4) (10) | Population (5) | Personal Income (6) | Per Capita Personal Income (7) | Unemployment Rate (8) |
| 2014 | 20,975 | 500,568,375 | 23,865 | 7.0% | 47,492 | 2,714,783 | 57,163 | 8.0% |
| 2015 | 21,036 | 507,724,896 | 24,136 | 5.7% | 47,628 | 2,860,357 | 60,056 | 6.8% |
| 2016 | 21,078 | 545,498,640 | 25,880 | 5.1% | 48,020 | 3,145,049 | 65,495 | 5.6% |
| 2017 | 21,068 | 591,968,664 | 28,098 | 4.6% | 48,309 | 3,145,061 | 65,103 | 4.6% |
| 2018 | 21,892 | 646,273,732 | 29,521 | 3.5% | 48,467 | 3,353,335 | 69,188 | 4.0% |
| 2019 | 22,800 | 694,054,800 | 30,441 | 3.8% | 48,095 | 3,642,708 | 75,740 | 3.9% |
| 2020 | 22,525 | 842,525,100 | 37,404 | 10.3% | 49,088 | 3,698,946 | 75,353 | 9.1% |
| 2021 | 23,398 | 875,178,792 | 37,404 (3a) | 6.0% | 49,870 | 3,849,265 | 77,186 | 5.1% |
| 2022 | 21,199 | 792,927,396 | 37,404 (3a) | 2.9% | 49,628 | 3,849,265 (3a) | 77,562 | 3.8% |
| 2023 | 20,548 | 768,577,392 | 37,404 (3a) | 3.7% | (9) | (9) | (9) | 4.8% |

- (1) State of California - Dept of Finance
- (2) Calculated by multiplying City Population by Per Capita Personal Income
- (3) Based on 5 Year Annual American Community Survey Estimates.
- (3a) - Data in years beyond those available from Surveys reflects the closed year available.
- (4) Homefacts - Average over 12 month-calendar year period. Not seasonally adjusted. (Through FY22)
- (5) Federal Reserve Economic Data - US Bureau of the Census
- (6) Federal Reserve Economic Data - US Bureau of Economic Analysis
- (7) Calculated by dividing County Population by Personal Income
- (8) Federal Reserve Economic Date - US Bureau of Labor Statistics
- (9) Information was not available at the time of printing
- (10) State of California - Dept of Employment Development (Beginning FY23)

TABLE 7 – TRANSIT DEPENDENT POPULATION (WITHIN TRANSIT SERVICE AREA)

| Lake Tahoe South Shore Transit Dependent Population | | | 2020 Census Total Population | | 2020 ACS 5-Year Total Population | | 2020 ACS 5-Year Total Household Estimates | | 2020 5-Year ACS Total Vehicle Households | | 2020 5-Year ACS Total Population with Disability | | 2020 5-Year ACS Poverty Status Population | |
|--|-----------------------------------|------------------------------------|------------------------------|-----------|----------------------------------|----------|---|-----------|--|------------|--|-----------------|---|--------|
| Census Tracts | Area | Community | Population | 65 & Over | Population | Under 18 | Population | Estimates | Household | Households | Population | with Disability | Population | Status |
| 316 | City of South Lake Tahoe | Stateline | 4,005 | 465 | 648 | 3,326 | 1,388 | 119 | 470 | 707 | | | | |
| 302 | City of South Lake Tahoe | Bijou | 4,394 | 622 | 1,051 | 5,591 | 1,964 | 116 | 809 | 535 | | | | |
| 303.01 | City of South Lake Tahoe | Sierra Tract | 2,703 | 519 | 299 | 3,017 | 1,321 | 155 | 650 | 424 | | | | |
| 303.02 | City of South Lake Tahoe | Highland Woods - Al Tahoe | 2,903 | 379 | 267 | 2,684 | 1,282 | 31 | 378 | 202 | | | | |
| 304.03 | City of South Lake Tahoe | Tahoe Keys | 1,391 | 521 | 250 | 1,369 | 634 | 28 | 149 | 54 | | | | |
| 304.04 | City of South Lake Tahoe | Tahoe Island Drive | 2,117 | 400 | 358 | 2,244 | 890 | 72 | 229 | 158 | | | | |
| 304.02 | City of South Lake Tahoe | The Y - Gardner Mountain | 3,847 | 574 | 696 | 4,319 | 1,946 | 366 | 850 | 513 | | | | |
| 305.04 | Pioneer Trail (County) | Pioneer Trail West (County) | 2,579 | 696 | 452 | 2,674 | 1,059 | 15 | 296 | 110 | | | | |
| 305.02 | N. Upper Truckee, Meyers (County) | North Upper Truckee, Juniper Flats | 2,768 | 362 | 516 | 2,696 | 1,122 | 7 | 291 | 77 | | | | |
| 305.06 | Meyers, Christmas Valley (County) | Meyers, Christmas Valley (East) | 1,717 | 162 | 182 | 969 | 336 | - | 48 | 60 | | | | |
| 305.07 | Christmas Valley (County) | Christmas Valley (West) | 1,009 | 173 | 174 | 1,432 | 563 | - | 218 | 82 | | | | |
| 320 | Emerald Bay Road (SR 89) | Tahoma - West Shore | 940 | 83 | 221 | 889 | 323 | - | 90 | 104 | | | | |
| 16 | Zephyr Cove (NV) - East Shore | Zephyr Cove, Skyland, Glenbrook | 1,799 | 639 | 120 | 1,626 | 823 | 26 | 107 | 68 | | | | |
| 17 | Roundhill (NV) | Stateline - Roundhill | 1,493 | 236 | 301 | 1,805 | 765 | 42 | 86 | 201 | | | | |
| 18 | Kingsbury (NV) | Stateline - Kingsbury | 2,301 | 610 | 279 | 2,041 | 1,025 | - | 130 | 155 | | | | |
| | | | 35,966 | 6,441 | 5,814 | 36,682 | 15,441 | 977 | 4,801 | 3,540 | | | | |

SINGLE AUDIT INFORMATION

COMPLIANCE SECTION

TAHOE TRANSPORTATION DISTRICT
Single Audit Report on Federal Awards
Year ended June 30, 2023

**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***

Board of Directors
Tahoe Transportation District
Stateline, Nevada

Independent Auditor’s Report

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the Tahoe Transportation District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated November 17, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing 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 the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the 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.

Board of Directors
Tahoe Transportation District
Stateline, Nevada

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's 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 of the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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



Irvine, California
November 17, 2023



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
 INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
 EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
 Tahoe Transportation District
 Stateline, Nevada

Independent Auditor's Report

Report on Compliance for Each Major Federal Program

We have audited the Tahoe Transportation District's (District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of the District's compliance.

Board of Directors
Tahoe Transportation District

Opinion on Major Federal Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2023, and have issued our report thereon dated November 17, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such

Board of Directors
Tahoe Transportation District

information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The 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 Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in blue ink that reads "Davis Lan" followed by a stylized flourish.

Irvine, California
November 17, 2023

TAHOE TRANSPORTATION DISTRICT
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

| Federal Grantor/Pass-through Grantor/ Program or Cluster Title | Catalog of Federal Domestic Assistance Number | Program Identification Number | Federal Financial Assistance Expenditures |
|--|---|-------------------------------------|--|
| United States Department of Transportation | | | |
| Highway Planning and Construction Cluster: | | | |
| Highway Planning and Construction Program: | | | |
| Passed through the California Department of Transportation (Caltrans): | | | |
| Federal Transit Administration Surface Transportation | 20.205 | STPLN-6478(005) Z230 | \$ 98,025 |
| Federal Highway Administration Congestive Mitigation Air Quality | 20.205 | STPLN-6478(005) Z400 | 10,469 |
| Passed through the Nevada Department of Transportation (NDOT): | | | |
| Federal Transit Administration Surface Transportation | 20.205 | PR403-21-063 | 21,726 |
| Federal Transit Administration Surface Transportation | 20.205 | PR310-21-063 | 118,802 |
| Federal Transit Administration Surface Transportation | 20.205 | PR496-21-063 | 47,233 |
| Federal Transit Administration Surface Transportation | 20.205 | PR463-22-063 | 22,717 |
| Federal Transit Administration Surface Transportation | 20.205 | PR462-22-063 | <u>10,333</u> |
| Total Highway Planning and Construction Cluster | | | <u>329,305</u> |
| Transit Services Programs Cluster: | | | |
| Federal Transit Administration Section 5339 Program | 20.526 | NV-2020-004-00 | 149,073 |
| Federal Transit Administration Section 5339(C) Program | 20.526 | NV-2019-011-00 | 617,937 |
| Federal Transit Administration Section 5339 Program | 20.526 | NV-2021-007-00 | 19,737 |
| Federal Transit Administration Section 5339(C) Program | 20.526 | NV-2021-006-00 | 799,627 |
| Federal Transit Administration Section 5339 Program | 20.526 | NV-2021-035-00 | 34,988 |
| Federal Transit Administration Section 5339 Program | 20.526 | NV-2022-013-00 | <u>149,542</u> |
| Total Transit Services Programs Cluster | | | <u>1,770,904</u> |
| Other Programs: | | | |
| Direct Program: | | | |
| Formula Grants for Urban Areas | | | |
| Federal Transit Administration Section 5307 Program (CARES) | 20.507 | NV-2020-016-00 | 801,145 |
| Federal Transit Administration Section 5307 Program (ARP) | 20.507 | NV-2022-008-00 | 685,452 |
| Federal Transit Administration Section 5307 Program | 20.507 | NV-2021-037-00 | 450,452 |
| Passed through the Nevada Department of Transportation (NDOT): | | | |
| Federal Transit Administration Section 5311 Program | 20.509 | PR 400-21-802 | <u>1,002,359</u> |
| Total Other Programs | | | <u>2,939,408</u> |
| Total United States Department of Transportation | | | <u>5,039,617</u> |
| United States Department of Homeland Security | | | |
| Federal Emergency Management Agency (FEMA) | | | |
| California Governor's Office of Emergency Services (CALOES) | 97.039 | FEMA-4382-DR-CA | <u>52,326</u> |
| Total United States Department of Homeland Security | | | <u>52,326</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 5,091,943</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards

TAHOE TRANSPORTATION DISTRICT**Notes to Schedule of Expenditures of Federal Awards****Year ended June 30, 2023****(1) Summary of Significant Accounting Policies Applicable to the Schedule of Expenditures of Federal Awards**Scope of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents only the expenditures incurred by the Tahoe Transportation District (District) that are reimbursable under programs of federal agencies providing financial awards. For the purposes of this Schedule, financial awards include federal awards received directly from a federal agency, as well as federal funds received indirectly by the District from a non-federal agency or other organization. Only the portions of program expenditures reimbursable with such federal funds are reported in the accompanying schedule. Program expenditures in excess of the maximum reimbursement authorized or the portion of the program expenditures that were funded with other state, local, or other non-federal funds are excluded from the accompanying schedule.

Basis of Accounting

The expenditures included in the accompanying Schedule were reported on the accrual basis of accounting. Under the accrual basis of accounting, expenditures are recognized when incurred. Expenditures reported include any property or equipment acquisitions incurred under the federal program. The District elected to use the 10% de minimis cost rate during the year ended June 30, 2023.

Subrecipients

The District did not pass through any federal funds to subrecipients during the year ended June 30, 2023.

TAHOE TRANSPORTATION DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None Reported |
| 3. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|--|---------------|
| 1. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None Reported |
| 2. Type of auditors' report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)? | No |

- | | |
|--------------------------------------|---|
| 4. Identification of major programs: | |
| <u>CFDA Number</u> | <u>Name of Federal Program or Cluster</u> |
| 20.205 | Highway Planning and Construction |
| 20.509 | Formula Grants for Urban Areas |

- | | |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

TAHOE TRANSPORTATION DISTRICT
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Section II - Findings Related to the Financial Statements which are Required to be Reported in Accordance with Generally Accepted Government Auditing Standards (GAGAS)

There were no findings required to be reported in accordance with GAGAS.

Section III - Findings and Questioned Costs Related to Federal Awards

There were no findings required to be reported under 2 CFR 200, paragraph .516 of the Uniform Guidance.

TAHOE TRANSPORTATION DISTRICT
Summary Schedule of Prior Year Findings
Year ended June 30, 2023

Status of Prior Year Audit Findings:

There were no prior audit findings requiring follow-up from the year ended June 30, 2022.

Joanie Schmitt

From: Jeff Ball <JBall@DavisFarr.com>
Sent: Thursday, January 4, 2024 3:56 PM
To: Joanie Schmitt
Cc: Jennifer Farr; Jennifer Rose
Subject: ACFR

Hi Joanie,

Per your request I have included herein a statement from Davis Farr regarding the reissuance of the ACFR.

While conducting the various levels of review on the TTD ACFR numerous versions of the report were created. While all requested changes from the various level of reviews were pushed through the underlying word and excel documents supporting the financial statements, ultimately the signed opinion was attached to the PDF of an older version of the report which did not reflect all review comments. As such certain numbers within each of the basic financial statements were incorrect, as well as additional errors in the footnotes to the financial statements.

While we rectified this situation as soon as we became aware of the issue it was not until after it was provided to the board of directors. We are deeply sorry for this error on our part.

Please review the updated version and let us know if you have any questions.

Thank you,

Jeff Ball, CPA | Senior Manager

Davis Farr LLP | 539 Broadway, Suite 302 | Tacoma, WA 98402
Phone: 949.474.2020 | Direct: 714.369.5333 | Email: jball@davisfarr.com



MEMORANDUM

Date: January 8, 2024

To: Tahoe Transportation District (TTD) Program Implementation Committee

From: Leslie Conard, Finance Manager

Subject: Informational Update Regarding Tahoe Transportation District's Federal Transit Administration's Triennial Review and Transportation Development Act's Triennial Audit

Action Requested:

No action is requested, this is an informational update regarding Tahoe Transportation District's Federal Transit Administration's (FTA) Triennial Review and Transportation Development Act (TDA) Triennial Audit.

Background:

FTA FUNDING

TTD, along with partners, pursued the legislative provision to correct a technical problem that prevented the Tahoe region from receiving federal transportation formula funds for transit or projects as intended by the Tahoe Metropolitan Planning Organization (TMPO) designation, thereby lessening the region's dependency on discretionary fund requests. On December 4, 2015, a provision was included in Chapter 53 of Title 49, United States Code, as enacted when the President signed the Fixing America's Surface Transportation (FAST) Act, directing that the jurisdiction of the TMPO be treated as an urbanized area, based on a population of 145,000 in the State of California and 65,000 in the State of Nevada. This designation allowed the Lake Tahoe region through the TMPO to become a direct recipient of FTA's Section 5307 Formula funds for operational, administration, and capital costs.

As the current public transit operators in the region at the time, TTD and Placer County worked with the TMPO to arrive at a fair distribution of the formula funds. Subsequently, TTD and Placer County have been receiving Section 5307 funds directly from FTA for transit service. With those funds come certain administrative requirements.

TRANSPORTATION DEVELOPMENT ACT FUNDING

A source of transit operating revenue that can be used to match federal transit operating grant funds is Transportation Development Act (TDA) funds from the State of California. There are two types of TDA funds that TTD is eligible to receive as a transit operator. Those are State Transit Assistance (STA) funds and Local Transportation Funds (LTF).

Local Transportation Fund (LTF)

TDA legislation (SB325) provides a source of financial support for public transportation through a one-quarter percent general sales tax state wide. The revenue collected from the tax is returned to the county of origin to be redistributed within the county on a population basis. These funds are deposited in a local transportation fund (LTF). Local transportation funds are allocated by the Tahoe Regional Planning Agency (TRPA), acting as the Regional Transportation Planning Agency (RTPA), for use in the counties based upon the priorities set by the TDA.

State Transit Assistance (STA)

In addition to the LTF, State Transit Assistance (STA) funds are also made available through TDA. The STA fund program was created under Chapter 161 of the Statutes of 1979 (SB 620). Funds from the program are derived from the statewide sales tax on gasoline and diesel fuel. The money is appropriated to the Secretary of Business, Transportation and Housing Agency for allocation by formula to each RTPA. STA funds are allocated for public transportation purposes.

Discussion:

FTA Triennial Review (Attachment A)

As a recipient of Section 5307, 5339, and 5310 funding, TTD is subject to a required triennial review, which as implied in the name, is conducted every three years. TTD's first FTA Triennial Review was completed in FY2019. However, due to COVID, all reviews were pushed back a year. This is not considered an audit, rather it is a review to ensure that a recipient is following FTA's best practices. In October of 2022, TTD staff was notified that its second triennial review would be conducted in 2023. TTD staff received the Recipient Information Request from the FTA in November 2022. TTD submitted the requested information to FTA by the deadline of February 2023. FTA's consultants then conducted their virtual on-site visit from May 9 through May 11, 2023.

During the virtual on-site visit, 23 areas of practices were reviewed, which included financial management and capacity, maintenance, procurement, Disadvantaged Business Enterprise, Title VI, Equal Employment Opportunity, Americans with Disabilities Act, and Drug and Alcohol Program. FTA examined a sample of award management and program implementation documents and practices. TTD staff provided FTA with a total of 264 documents during the review. No deficiencies were found in nineteen areas, leaving four deficiencies found in Transit Asset Management, Procurement, Disadvantaged Business Enterprise, and ADA Complementary Paratransit. During the last review in FY2019, TTD had seven deficiencies. There were no repeat deficiencies from the FY2019 Triennial Review.

Transit Asset Management (TAM)

- Deficiency – TAM plan missing elements
 - Corrective Action – TTD must submit a revised TAM plan that addresses all required elements, including a condition assessment of all assets and an investment prioritization.

TTD submitted a revised TAM plan that included a condition assessment of all assets and an investment prioritization that ranked the projects and assets, and this deficiency has been closed.

Procurement

- Deficiency – Pre-award and/ or post-delivery audits not performed
 - Corrective Action – TTD must conduct a post-delivery audit within 30 days for the following vehicle purchases; electric bus purchase from Proterra and Turtle Top Four Wheel Drive Bus from Davey Coach Sales. TTD must submit procedures to ensure

that pre-award and post-delivery audits for Purchaser's and FMVSS requirements are completed for all future, FTA-assisted procurements for revenue rolling stock, and that Buy America audits for domestic content and final assembly requirements are conducted for future FTA-assisted revenue rolling stock procurements over \$150,000.

TTD has submitted the requested pre-award and post-delivery documentation and has created procedures for vehicle procurements. This has been submitted to FTA for review and closeout.

Disadvantaged Business Enterprise (DBE)

- Deficiency – Insufficient documentation of written certifications of DBE monitoring
 - Corrective Action Plan – TTD must submit evidence that it has implemented a process for making written certifications of monitoring of DBE activity.

TTD has submitted to FTA a contract reporting form for all vendors to monitor the work committed to DBEs at contract award and ensure the work is being performed by requiring the consultant to prepare and include the form with every invoice. This has been submitted to FTA for review and closeout.

ADA – Complimentary Transit

- Deficiency – Personal care attendant (PCA) deficiencies
 - Corrective Action – TTD must submit revised eligibility procedures that do not condition the rider's eligibility by requiring that the rider always travel with a PCA, nor condition the eligibility upon the PCA providing assistance with boarding, disembarking, or the travel process.
- Deficiency – Unreasonable no-show suspension
 - Corrective Action - TTD must submit revised procedures for ensuring that riders would only be suspended after establishing that the rider has a pattern or practice of missing scheduled trips that accounts for the rider's frequency of service usage and accounts only for no-shows that are within the rider's control.

TTD has revised the ADA Paratransit Policies and Procedures for both deficiencies. This has been submitted to FTA for review and closeout.

TDA Triennial Audit (Attachment B)

As a recipient of STA and LTF funding, TTD is subject to a required TDA Triennial Audit. The previous audit was completed in October 2020. This audit is an evaluation of the transit services operated by the TTD, providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three fiscal years.

In January of 2023, TTD staff was notified by TRPA that the audit was to be conducted in the calendar year 2023. TTD staff received the Recipient Information Request from the auditors and submitted the requested information by the deadline of February 2023. TRPA's consultants then conducted their virtual site visit on March 16, 2023.

The audit has four primary objectives: Assess compliance with TDA regulations; review improvements subsequently implemented, as well as progress toward adopted goals; evaluate the efficiency and effectiveness of the transit operator; and provide sound, constructive recommendations for improving the efficiency and functionality of the transit operator.

The review of performance evaluated the efficiency, economy, and effectiveness of TTD. The audit included five tasks:

1. A review of compliance with TDA requirements and regulations.
2. A review of the status of recommendations included in the prior Triennial Performance Audit.
3. A verification of the methodology for calculating performance indicators, including the following activities:
 - a. Assessment of internal controls
 - b. Test of data collection methods
 - c. Calculation of performance indicators
 - d. Evaluation of performance
4. Comparison of data reporting practices:
 - a. Internal reports
 - b. State Controller reports
 - c. National Transit Database
5. Examination of the following functions:
 - a. General management and organization
 - b. Service planning
 - c. Scheduling, dispatching, and operations
 - d. Personnel management and training
 - e. Administration
 - f. Marketing and public information
 - g. Fleet maintenance

At the conclusion of the audit, the auditors identified two functional findings that are not considered compliance findings.

1. The TTD's ability to operate its transit programs is significantly impacted by a driver shortage.
2. The majority of the vehicles in TTD's active fleet are beyond their useful life.

Since the final audit report released in May 2023, TTD's Board approved the compensation and classification salary increases, effective July 1, 2023. The salary increases have attracted new employees, which has improved TTD employee staffing levels. Staff continues to look for innovative ways to attract/ retain employees. Regarding the fleet, TTD received four Gillig 29-foot diesel buses in October 2023. In addition, staff has secured a grant from NDOT in the amount of \$3,060,000 for four 29-foot diesel buses and four passenger vans, as well as a \$3.4 million dollar FTA Low or No Emission grant for the purchase of four 35-foot hybrid buses expected to arrive in FY25, which will replace eight vehicles that are beyond their useful life.

The next triennial review and TDA audit are scheduled for 2026.

Additional Information:

If you have any questions or comments regarding this item, please contact Leslie Conard at (775) 589-5506 or lconard@tahoetransportation.org.

Attachments:

- A. FTA Triennial Review
- B. TDA Triennial Audit



U.S. Department
of Transportation
**Federal Transit
Administration**

REGION IX
Arizona, California,
Hawaii, Nevada, Guam,
American Samoa,
Northern Mariana Islands

90 7th Street
Suite 15-300
San Francisco, CA 94103-6701
415-734-9490

888 South Figueroa Street
Suite 440
Los Angeles, CA 90017-5467
213-202-3950

July 18, 2023

Alexis Hill
Chair, Washoe County
Tahoe Transportation District
PO Box 499
Zephyr Cove, NV 89448

Attn: Carl Hasty, District Manager

Re: FY 2023 Triennial Review Final Report

Dear Ms. Hill:

I am pleased to provide you with a copy of this Federal Transit Administration (FTA) report as required by 49 U.S.C. Chapter 53 and other federal requirements. The attached final report documents the FTA's Fiscal Year (FY) 2023 Triennial Review of Tahoe Transportation District (TTD) in Zephyr Cove, Nevada. Although not an audit, the [Triennial Review](#) is the FTA's assessment of TTD's compliance with federal requirements, determined by examining a sample of award management and program implementation practices. As such, the Triennial Review is not intended as, nor does it constitute, a comprehensive and final review of compliance with award requirements.

Due to the Coronavirus 2019 (COVID-19) Public Health Emergency, the FTA conducted a virtual site visit for this Triennial Review. In addition, FTA expanded the review to address TTD's compliance with the administrative relief and flexibilities FTA granted and the requirements of the [COVID-19 Relief](#) funds received through the Coronavirus Aid, Relief, and Economic Security Act of 2020; Coronavirus Response and Relief Supplemental Appropriations Act of 2021; and the American Rescue Plan Act of 2021.

The Triennial Review focused on TTD's compliance in 23 areas. No deficiencies were found with FTA requirements in 19 of these areas. Deficiencies were found in four areas. TTD had no repeat deficiencies from the FY 2019 Triennial Review. Please see the table in the Executive Summary of the attached report.

Thank you for your cooperation and assistance during this Triennial Review. If you have any questions, please contact your Review Coordinator, Stephanie Gauthier-Phillips, Transportation Program Specialist, at 415-734-9465 or s.gauthier-phillips@dot.gov.

Sincerely,

DARIN J
ALLAN

Digitally signed by DARIN
J ALLAN
Date: 2023.07.18
16:26:01 -07'00'

For Ray Tellis
Regional Administrator

Attachment

FINAL REPORT

**FISCAL YEAR 2023
TRIENNIAL REVIEW**

of

**Tahoe Transportation District
TTD
Zephyr Cove, Nevada**

ID: 5896

Performed for:

**U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL TRANSIT ADMINISTRATION
REGION 9**

Prepared By:

Interactive Elements Inc.

**Desk Review/Scoping Meeting Date: 3/1/2023
Site Visit Entrance Conference Date: 5/9/2023
Site Visit Exit Conference Date: 5/11/2023
Draft Report Date: 6/12/2023
Final Report Date: 7/18/2023**

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I. Executive Summary

This report documents the Federal Transit Administration’s (FTA) Triennial Review of the Tahoe Transportation District (TTD) of Zephyr Cove, Nevada. The FTA wants to ensure that awards are administered in accordance with the requirements of Federal Public Transportation Law, 49 U.S.C., Chapter 53. The review was performed by Interactive Elements, Inc. (IEI). During the virtual site visit, the reviewer discussed the administrative and statutory requirements and reviewed recipient documents.

Due to the Coronavirus 2019 (COVID-19) Public Health Emergency, the FTA conducted a virtual site visit for this Triennial Review. In addition, the FTA expanded the review to address the TTD’s compliance with the administrative relief and flexibilities that the FTA granted, and the requirements of the [COVID-19 Relief](#) funds received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) of 2021, and the American Rescue Plan (ARP) Act of 2021. The FTA also requested the TTD to share if and/or how it suspended, deviated from, or significantly updated or altered its transit program due to the public health emergency.

The FY 2023 Triennial Review focused on the TTD’s compliance in 23 areas. Deficiencies related to the COVID-19 Relief funds have been clearly identified as part of the deficiency description in the respective review area. There were no repeat deficiencies from the FY 2019 Triennial Review.

Deficiencies were found in the areas listed below.

| Review Area | Deficiencies | |
|---------------------------------------|--------------|--|
| | Code | Description |
| 6. Transit Asset Management | TAM2-2 | TAM plan elements missing |
| 9. Procurement | P20-2 | Pre-award and/or post-delivery audits not performed |
| | P20-3 | Pre-award and/or post-delivery certifications lacking |
| 10. Disadvantaged Business Enterprise | DBE12-3 | Insufficient documentation of written certifications of DBE monitoring |
| 13. ADA – Complementary Paratransit | ADA-CPT2-5 | Personal care attendant deficiencies |
| | ADA-CPT5-1 | Unreasonable no-show suspension |

For review areas where deficiencies are noted, the corresponding regulatory requirements are indicated in the Appendices.

II. Review Background and Process

1. Background

The United States Code, Chapter 53 of Title 49 (49 U.S.C. 5307(f)(2)) requires that “At least once every 3 years, the Secretary shall review and evaluate completely the performance of a recipient in carrying out the recipient’s program, specifically referring to compliance with statutory and administrative requirements...” The FTA performs this Triennial Review in accordance with its procedures (published in FTA Order 9010.1B, April 5, 1993).

The Triennial Review includes a review of the recipient’s compliance in 23 areas. The basic requirements for each of these areas are summarized in Section IV. The FTA contracts with experienced reviewers to lead and conduct the Triennial Reviews, in partnership with the staff of the regional office.

This report presents the findings from the Triennial Review of the recipient. The review concentrated on procedures and practices employed since the recipient’s previous Triennial Review in 2019; however, coverage was extended to earlier periods as needed to assess the policies in place and the management of award funds. The specific documents reviewed and referenced in this report are available at the FTA’s Region 9 office or the recipient’s office.

2. Process

The Triennial Review includes a pre-review assessment, a desk review and scoping meeting with the FTA regional office, and a site visit to the recipient’s location. In addition, the FTA expanded the review to address TTD’s compliance with the administrative relief and flexibilities that the FTA granted, and the requirements of the [COVID-19 Relief](#) funds received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) of 2021, and the American Rescue Plan (ARP) Act of 2021. The FTA also requested the TTD to share if and/or how it suspended, deviated from, or significantly updated or altered its transit program due to the public health emergency.

The Fiscal Year (FY) 2023 process began with the regional office transmitting a notification of the review and a Recipient Information Request (RIR) to the recipient on November 11, 2022. While the recipient prepared its response to the RIR, the regional office and review team conducted a desk review. After reviewing the TTD’s response to the RIR, the regional office and the review team held a scoping meeting on February 28, 2023. Regional office staff provided electronic files as necessary to the reviewers who also accessed recipient information in the FTA electronic award management (TrAMS) and oversight tracking (OTrak) systems. Following the desk review and scoping meeting, the reviewer and the recipient corresponded and exchanged information and documentation in preparation for the virtual site visit. On April 25, 2023, prior to the virtual site visit, the reviewer sent to the recipient an agenda package indicating the issues that would be discussed, records to be reviewed, and interviews to be conducted. The virtual site visit to the TTD occurred May 9 to 11, 2023.

The virtual site visit portion of the review began with an entrance conference, at which the reviewers and regional staff discussed the purpose of the Triennial Review and the review process. The reviewers conducted additional interviews and reviewed documentation to confirm the recipient's compliance with FTA requirements.

Upon completion of the virtual site visit, the reviewers and the FTA regional office staff provided a summary of preliminary findings to the recipient at the exit conference on May 11, 2023. Section VI of this report lists the individuals participating in the site visit.

3. Metrics

The metrics used to evaluate whether a recipient is meeting the requirements for each of the areas reviewed are:

- Not Deficient (ND): An area is considered not deficient if, during the review, nothing came to light that would indicate the requirements within the area reviewed were not met.
- Deficient (D): An area is considered deficient if any of the requirements within the area reviewed were not met.
- Not Applicable (NA): An area can be deemed not applicable if, after an initial assessment, the recipient does not conduct activities for which the requirements of the respective area would be applicable.

III. Recipient Description

1. Organization

In 1969, California and Nevada legislators agreed to a compact for sharing Lake Tahoe resources and responsibilities. The two states and the United States Congress amended the compact in 1980 with Public Law 96-551, and this amendment established the Tahoe Transportation District (TTD). TTD is responsible for facilitating and implementing safe, environmentally positive, multi-modal transportation plans, programs, and projects for the Lake Tahoe Basin including transit operations.

TTD provides transit service to communities on both sides of the California-Nevada border in the Lake Tahoe Basin, along with the communities in Nevada of Minden, Gardnerville, and Carson City. The TTD Board of Directors consists of 11 members. One member is appointed by each of the following entities: the Board of Supervisors of El Dorado and Placer counties, the City of South Lake Tahoe, the Board of County Commissioners of Douglas and Washoe counties, the City of Carson City, the Truckee-North Tahoe Transportation Management Association, the South Shore Transportation Management Association, and each local transportation district that is authorized by the State of Nevada or the State of California. A member at large, representing a public or private transportation system operating in the region, is also appointed by a majority of the other voting Directors. Representatives of the California Department of Transportation (Caltrans) and the Nevada Department of Transportation (NDOT) sit on the Board as non-voting members. TTD directly operates all service. The population of its service area is 292,967.

TTD operates a network of three community (i.e., local) fixed routes and one commuter route. Service is provided daily from 5:50 am to 8:50 pm on the community routes, and from 6:15 am to 7:47 pm on the commuter route. ADA Complementary Paratransit Service operates daily from 5:45 am to 8:50 pm. TTD's Paratransit service operates extended demand response service beyond the ¾-mile boundary required by the ADA. All of TTD's transportation services are fare-free.

TTD operates a fleet of 23 FTA-funded buses, and three vehicles in paratransit. Some vehicles are used interchangeably in both fixed-route and paratransit service. All vehicles are ADA accessible. TTD's bus fleet consists of standard 35-foot transit coaches, 40-foot hybrid buses, cutaway buses, and rubber-tired trolleys. The current peak requirement is for 13 vehicles.

TTD operates from its maintenance yard located at 1679 Shop Street, South Lake Tahoe, California, and an administration facility at 128 Market Street, Stateline, Nevada. Service is oriented around three transit centers – two located in South Lake Tahoe, California, and one in Stateline, Nevada. None of these facilities have FTA interest. TTD also operates an FTA mobility hub (i.e., super-shelter) on the campus of Lake Tahoe Community College (LTCC).

2. Award and Project Activity

Below is a list of the TTD's open awards at the time of the review.

| Federal Award Identification Number | Award Amount | Year Executed | Award Name |
|-------------------------------------|--------------|---------------|--|
| NV-2019-015 | \$122,556 | 2019 | FY17-19 - 5310 |
| NV-2020-004 | \$182,429 | 2020 | FY17 5339 Capital Project |
| NV-2020-012 | \$2,125,000 | 2020 | 5339c - FY19 Clean Transit Initiative: Fleet Facility and Equipment Modernization and Electrification |
| NV-2020-016 | \$5,154,624 | 2020 | Tahoe Transportation District FFY20 5307-6 CARES Act Grant - Operating Assistance and Preventative Maintenance |
| NV-2021-006 | \$1,500,000 | 2021 | 5339c - FY18 Clean Transit Program: Charging Infrastructure Facility Improvements and Training |
| NV-2021-007 | \$225,032 | 2021 | FY18 5339 Capital Projects |
| NV-2021-015 | \$1,887,628 | 2021 | Tahoe Transportation District FFY20 5307 Grant - Operating Assistance and Preventative Maintenance |
| NV-2021-035 | \$227,509 | 2021 | FY19 5339 Capital Projects |
| NV-2021-040 | \$1,956,000 | 2021 | Purchase - 771 Southwood Blvd. Incline Village |
| NV-2022-008 | \$1,063,937 | 2022 | ARP Section 5307-9 Tahoe Transportation District |
| NV-2022-012 | \$1,793,507 | 2022 | Tahoe Transportation District FFY21 5307 Grant - Operating Assistance and Preventative Maintenance |
| NV-2022-013 | \$407,156. | 2022 | FY21 5339 UZA and FY20 5339 UZA combined |

The TTD received Supplemental Funds for operating assistance in award NV-2020-016 noted above. This award is not the first time that the TTD received operating assistance from the FTA.

Projects Completed

During the review period, the TTD implemented the following FTA-funded projects:

- Operational support for transit operations.
- Preventive maintenance for transit operations.
- Purchase of three (3) battery-electric buses.
- Purchase and installation of two (2) overhead 450 kW chargers and two (2) pedestal plug-in drip chargers for nightly chargers powered by one (1) 60 kW unit as well as the respective wiring for said chargers to support electric buses at the LTCC Mobility Hub.

- Purchase of a Road Supervisor vehicle.
- Purchase of a possible future Incline Village Mobility Hub site.

Ongoing Projects

The TTD is currently implementing the following noteworthy projects:

- Operational support for transit operations.
- Preventive maintenance for transit operations.
- Transit Maintenance Yard upgrades to support electric bus requirements; electric bus charging infrastructure support at either the west or east end of TTD's south shore service area.
- Cutaway bus purchases.
- Purchase of four (4) electric cutaways.
- Demolition of Incline Village Mobility Hub Site.

Future Projects

The TTD plans to pursue the following noteworthy projects in the next three to five years:

- Operational Support for transit operations.
- Preventive Maintenance for transit operations.
- Maintenance and Administration Facility replacement planning.
- Planning and development of Incline Village Mobility Hub Site.

IV. Results of the Review

1. Legal

Basic Requirement: The recipient must promptly notify the FTA of legal matters and additionally notify the USDOT Office of Inspector General (OIG) of any instances relating to false claims under the False Claims Act or fraud. Recipients must comply with restrictions on lobbying requirements.

Finding: No deficiencies.

2. Financial Management and Capacity

Basic Requirement: The recipient must have financial policies and procedures; an organizational structure that defines, assigns, and delegates fiduciary authority; and financial management systems in place to manage, match, and charge only allowable costs to the award. The recipient must conduct required Single Audits, as required by 2 CFR part 200, and provide financial oversight of subrecipients.

Finding: No deficiencies.

3. Technical Capacity – Award Management

Basic Requirement: The recipient must report progress of projects in awards to the Federal Transit Administration (FTA) and close awards timely.

Finding: No deficiencies.

4. Technical Capacity – Program Management & Subrecipient Oversight

Basic Requirement: Designated recipients of Sections 5310, 5311, and 5339 funds must develop and submit a Program Management Plan to the FTA for approval. Recipients must enter into an agreement with each subrecipient, obtain required certifications from subrecipients, report in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) on subawards, and ensure subrecipients comply with the terms of the award.

Finding: No deficiencies.

5. Technical Capacity – Project Management

Basic Requirement: The recipient must implement the FTA-funded projects in accordance with the award application, the FTA Master Agreement, and applicable laws and regulations using sound management practices.

Finding: No deficiencies.

6. Transit Asset Management

Basic Requirement: Recipients must comply with 49 CFR part 625 to ensure public transportation providers develop and implement transit asset management (TAM) plans.

Finding: One (1) deficiency.

Deficiency:

TAM2-2: TAM plan elements missing

During the review, TTD's 2022-2023 TAM plan was reviewed and discussed with TTD staff. The plan does not contain the required assessment of the condition of all assets or an investment prioritization. TTD does assess the condition of facilities, vehicles, and equipment, and records that information in spreadsheets that were submitted as part of the Recipient Information Request (RIR), but which are separate from the TAM plan. Because capital resources are at present insufficient to meet all of TTD's vehicle replacement needs, the agency's investment priorities are to replace the least reliable vehicles first with available funding, but this approach is not stated in the TAM plan.

Corrective Action and Schedule: By October 16, 2023, TTD must submit to the FTA Region 9 office a revised TAM plan that addresses all the required elements, including a condition assessment of all assets and an investment prioritization that:

1. Ranks projects to improve or manage the state of good repair over the horizon period.
2. Includes all capital assets for which the recipient has direct capital responsibility, not just federally funded assets.
3. Is ranked at the asset class level.

7. Satisfactory Continuing Control

Basic Requirement: The recipient must ensure that FTA-funded property will remain available and used for its originally authorized purpose throughout its useful life until disposition.

Finding: No deficiencies.

8. Maintenance

Basic Requirement: Recipients must keep federally funded vehicles, equipment, and facilities in good operating condition. Recipients must keep Americans with Disabilities Act (ADA) accessibility features on all vehicles, equipment, and facilities in good operating order.

Finding: No deficiencies.

9. Procurement

Basic Requirement: The non-federal entity must use its own documented procurement procedures which reflect applicable state, local, and tribal laws and regulations, and conform to applicable federal law and the standards identified in 2 CFR Part 200. State recipients can use the state's overall policies and procedures. When applied to federal procurements, those policies and procedures must still be compliant with all federal requirements as applied to non-state recipients. The flexibility afforded by 2 CFR Part 200 should not be misconstrued as absolving a state from federal requirements. For example, the FTA does not require each state DOT to have policies and procedures separate from the state education department.

Finding: Two (2) deficiencies.

Deficiencies:

P20-2: Pre-award and/or post-delivery audits not performed

During this review seven FTA-assisted procurements were examined – three for rolling stock, two for professional services, and two for materials and supplies. Two of the three rolling stock procurements were missing documentation for pre-award and post-delivery audits as required by 49 CFR Part 663. These procurements were:

- 19-05 Electric Bus Purchase
- 23-06 Four Wheel Drive Bus

Corrective Action(s) and Schedule: There are two corrective actions associated with this deficiency finding:

1. No later than August 17, 2023, TTD must conduct, and submit to the FTA Region 9 office, a post-delivery audit for the following vehicle purchases:
 - a. 19-05, Electric Bus Purchase from Proterra; and
 - b. 23-06, Turtle Top Four Wheel Drive Bus from Davey Coach Sales.
2. No later than October 16, 2023, TTD must submit to the FTA Region 9 office a checklist, or a supplemental procedure, that ensures TTD's procurement procedures are followed. Specifically, the checklist or supplemental procedure should ensure that pre-award and post-delivery audits for Purchaser's and FMVSS requirements are completed for all future, FTA-assisted procurements for revenue rolling stock, and that Buy America audits for domestic content and final assembly requirements are conducted for future, FTA-assisted revenue rolling stock procurements over \$150,000.

P20-3: Pre-award and/or post-delivery certifications lacking

During this review seven FTA-assisted procurements were examined – three for rolling stock, two for professional services, and two for materials and supplies. Two of the three rolling stock procurements were missing documentation for pre-award and post-delivery certifications as required by 49 CFR Part 663. These procurements were:

- 19-05 Electric Bus Purchase
- 23-06 Four Wheel Drive Bus

Corrective Action(s) and Schedule: There are two corrective actions associated with this deficiency finding:

1. No later than August 17, 2023, TTD must complete, and submit to the FTA Region 9 office, the post-delivery certifications for the following vehicle purchases:
 - a. 19-05, Electric Bus Purchase from Proterra; and
 - b. 23-06, Turtle Top Four Wheel Drive Bus from Davey Coach Sales.

2. No later than October 16, 2023, TTD must submit to the FTA Region 9 office a checklist, or a supplemental procedure that ensures TTD's procurement procedures are followed. Specifically, the checklist or supplemental procedure should ensure that pre-award and post-delivery certifications for Purchaser's and FMVSS requirements are completed for all future, FTA-assisted procurements for revenue rolling stock, and that Buy America certifications are completed for domestic content and final assembly requirements for future, FTA-assisted revenue rolling stock procurements over \$150,000.

10. Disadvantaged Business Enterprise (DBE)

Basic Requirement: Recipients must comply with 49 CFR Part 26 to ensure nondiscrimination in the award and administration of USDOT-assisted contracts. Recipients also must create a level playing field on which DBEs can compete fairly for USDOT-assisted contracts.

Finding: One (1) deficiency.

Deficiency:

DBE12-3: Insufficient documentation of written certifications of DBE monitoring

Per the requirements of 49 CFR 26.37(b), recipients must include a monitoring and enforcement mechanism in their DBE program to ensure that work committed to DBEs at contract award or subsequently (e.g., as the result of modification to the contract) is actually performed by the DBEs to which the work was committed. This mechanism must include a written certification that the recipient has reviewed contracting records and monitored work sites for this purpose. TTD was unable to provide documentation demonstrating that DBE monitoring according to the regulation was performed.

Corrective Action and Schedule: By October 16, 2023, TTD must submit evidence that it has implemented a process for making written certifications of monitoring of DBE activity on contracts to FTACivilRightsSupport@dot.gov.

11. Title VI

Basic Requirement: The recipient must ensure that no person shall, on the grounds of race, color, or national origin, be excluded from participating in, or be denied the benefits of, or be subject to discrimination under any program or activity receiving federal financial assistance without regard to whether specific projects or services are federally funded. The recipient must ensure that all transit services and related benefits are distributed in an equitable manner.

Finding: No deficiencies.

12. Americans with Disabilities Act (ADA) – General

Basic Requirement: Titles II and III of the Americans with Disabilities Act of 1990 provide that no entity shall discriminate against an individual with a disability in connection with the provision of transportation service. The law sets forth specific requirements for vehicle and facility accessibility and the provision of service, including complementary paratransit service.

Finding: No deficiencies.

13. ADA – Complementary Paratransit

Basic Requirement: Under 49 CFR 37.121(a), each public entity operating a fixed-route system shall provide paratransit or other special service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities who use the fixed-route system. “Comparability” is determined by 49 CFR 37.123-37.133. Requirements for complementary paratransit do not apply to commuter bus, commuter rail, or intercity rail systems.

Finding: Two (2) deficiencies.

Deficiency:

ADA-CPT2-5: Personal care attendant deficiencies

Per the requirements of 49 CFR 37.125, a recipient must not place conditions on a rider’s eligibility for ADA service by requiring a rider to always travel with a Personal Care Attendant (PCA). During the review it was found that TTD’s ADA Paratransit policies placed conditions on a rider’s eligibility to use the ADA service by requiring the rider to travel with a PCA under certain conditions and requiring the PCA to provide assistance with boarding, disembarking, and the travel process.

Corrective Action and Schedule: By October 16, 2023, TTD must submit revised eligibility procedures that do not condition a rider’s eligibility by requiring that the rider always travel with a PCA, nor condition the eligibility upon the PCA providing assistance with boarding, disembarking, or the travel process to FTACivilRightsSupport@dot.gov.

Deficiency:

ADA-CPT5-1: Unreasonable no-show suspension

TTD’s policies for suspending riders for excessive no-shows does not adequately establish a genuine pattern, or practice of no-shows. TTD defines excessive no-shows as either 10 missed trips or missing 20 percent of scheduled trips in a calendar month. Furthermore, the current policy does not clearly indicate that only no-shows that are within the rider’s control will be counted against them. Per the requirements of 49 CFR 37.125(ii), an entity may establish an administrative process to suspend, for a reasonable period of time, the provision of

complementary paratransit service to ADA eligible individuals who establish a pattern or practice of missing scheduled trips (i.e., no-shows). The FTA has determined that using a raw number of no-shows, or a simple percentage of no-shows does not establish a pattern, or practice for the purposes of this requirement.

Corrective Action and Schedule: By October 16, 2023, TTD must submit to FTACivilRightsSupport@dot.gov revised procedures for ensuring that riders would only be suspended after establishing that the rider has a pattern or practice of missing scheduled trips that:

- accounts for the rider's frequency of service usage; and
- accounts only for no-shows that are within the rider's control.

14. Equal Employment Opportunity

Basic Requirement: The recipient must ensure that no person in the United States shall on the grounds of race, color, religion, national origin, sex, age or disability be excluded from participating in, or denied the benefits of, or be subject to discrimination in employment under any project, program or activity receiving federal financial assistance under the federal transit laws.

Finding: No deficiencies.

15. School Bus

Basic Requirement: Recipients are prohibited from providing school bus service in competition with private school bus operators unless the service qualifies and is approved by the FTA Administrator under an allowable exemption. Federally-funded equipment or facilities cannot be used to provide exclusive school bus service.

Finding: No deficiencies.

16. Charter Bus

Basic Requirement: Recipients are prohibited from using the FTA-funded equipment and facilities to provide charter service that unfairly competes with private charter operators. Recipients may operate charter only when the service meets a specified exception defined in rule.

Finding: No deficiencies.

17. Drug Free Workplace Act

Basic Requirement: Recipients are required to maintain a drug free workplace for all award-related employees; report any convictions occurring in the workplace timely; and have an ongoing drug free awareness program.

Finding: No deficiencies.

18. Drug and Alcohol Program

Basic Requirement: Recipients receiving Section 5307, 5309, 5311, or 5339 funds that have safety-sensitive employees must have a drug and alcohol testing program in place for such employees.

Finding: No deficiencies.

19. Section 5307 Program Requirements

Basic Requirements:

Recipients must participate in the transportation planning process in accordance with FTA requirements and the metropolitan and statewide planning regulations.

Recipients shall develop, publish, afford an opportunity for a public hearing on, and submit for approval, a program of projects (POP).

Recipients are expected to have a written, locally developed process for soliciting and considering public comment before raising a fare or carrying out a major transportation service reduction.

For fixed-route service supported with Section 5307 assistance, fares charged to seniors, persons with disabilities or an individual presenting a Medicare card during off peak hours will not be more than one half the peak hour fares.

Finding: No deficiencies.

20. Section 5310 Program Requirements

Basic Requirement: Recipients must expend Section 5310 funds on eligible projects that meet the specific needs of seniors and individuals with disabilities. Projects selected for funding must be included in a locally developed, coordinated public transit-human services transportation plan. Recipients must approve all subrecipient leases of Section 5310-funded vehicles. Leases of Section 5310-funded vehicles must include required terms and conditions. Either the recipient or subrecipient must hold the title to the leased vehicles.

Finding: No deficiencies.

21. Section 5311 Program Requirements

Basic Requirement: States must expend Section 5311 funds on eligible projects to support rural public transportation services and intercity bus transportation. This section applies only to recipients that receive Section 5311 funds directly from FTA.

Finding: Not applicable.

22. Public Transportation Agency Safety Plan (PTASP)

Basic Requirement: Recipients must comply with the Public Transportation Agency Safety Plan (PTASP) regulation (49 CFR Part 673) to ensure public transportation providers develop and implement an Agency Safety Plan (ASP).

Finding: No deficiencies.

23. Cybersecurity

Basic Requirement: Recipients that operate rail fixed guideway public transportation systems must certify compliance with the requirements for establishing a cybersecurity process under 49 U.S.C. § 5323(v), a new subsection added by the National Defense Authorization Act for Fiscal Year 2020, Pub. L. 116-92, § 7613 (Dec. 20, 2019). This section only applies to recipients that operate rail fixed guideway public transportation systems.

Finding: Not applicable.

V. Summary of Findings

| Review Area | Finding | Deficiency | | Corrective Action(s) | Response Due Date(s) | Date(s) Closed |
|---|---------|------------|---------------------------|---|----------------------|----------------|
| | | Code | Description | | | |
| 1. Legal | ND | | | | | |
| 2. Financial Management and Capacity | ND | | | | | |
| 3. Technical Capacity – Award Management | ND | | | | | |
| 4. Technical Capacity – Program Management and Subrecipient Oversight | ND | | | | | |
| 5. Technical Capacity – Project Management | ND | | | | | |
| 6. Transit Asset Management | D | TAM2-2 | TAM plan elements missing | TTD must submit to the FTA Region 9 office a revised TAM plan that addresses all the required elements, including a condition assessment of all assets and an investment prioritization that: <ol style="list-style-type: none"> 1. Ranks projects to improve or manage the state of good repair over the horizon period. 2. Includes all capital assets for which the recipient has direct capital responsibility, not just federally funded assets. 3. Is ranked at the asset class level. | 10/16/2023 | |
| 7. Satisfactory Continuing Control | ND | | | | | |
| 8. Maintenance | ND | | | | | |

| Review Area | Finding | Deficiency | | Corrective Action(s) | Response Due Date(s) | Date(s) Closed |
|----------------|---------|------------|---|---|----------------------|----------------|
| | | Code | Description | | | |
| 9. Procurement | D | P20-2 | Pre-award and/or post-delivery audits not performed | TTD must conduct a post-delivery audit for the following vehicle purchases: <ul style="list-style-type: none"> • 19-05, Electric Bus Purchase from Proterra; and • 23-06, Turtle Top Four Wheel Drive Bus from Davey Coach Sales. | 8/17/2023 | |
| | | | | TTD must submit to the FTA Region 9 office a checklist or supplemental procedure that ensures TTD's procurement procedures are followed. Specifically, the checklist or supplemental procedure should ensure that pre-award and post-delivery audits for Purchaser's and FMVSS requirements are completed for all future, FTA-assisted procurements for revenue rolling stock, and that Buy America audits for domestic content and final assembly requirements are conducted for future, FTA-assisted revenue rolling stock procurements over \$150,000. | 10/16/2023 | |
| | | P20-3 | Pre-award and/or post-delivery certifications lacking | TTD must complete, and submit to the FTA Region 9 Office the post-delivery certifications for the following vehicle purchases: <ul style="list-style-type: none"> • 19-05, Electric Bus Purchase from Proterra; and • 23-06, Turtle Top Four Wheel Drive Bus from Davey Coach Sales. | 8/17/2023 | |

| Review Area | Finding | Deficiency | | Corrective Action(s) | Response Due Date(s) | Date(s) Closed |
|---|---------|------------|--|--|----------------------|----------------|
| | | Code | Description | | | |
| | | | | TTD must submit to the FTA Region 9 office a checklist, or a supplemental procedure that ensures TTD's procurement procedures are followed. Specifically, the checklist or supplemental procedure should ensure that pre-award and post-delivery certifications for Purchaser's and FMVSS requirements are completed for all future, FTA-assisted procurements for revenue rolling stock, and that Buy America certifications are completed for domestic content and final assembly requirements for future, FTA-assisted revenue rolling stock procurements over \$150,000. | 10/16/2023 | |
| 10. Disadvantaged Business Enterprise | D | DBE12-3 | Insufficient documentation of written certifications of DBE monitoring | TTD must submit evidence that it has implemented a process for making written certifications of monitoring of DBE activity on contracts to FTACivilRightsSupport@dot.gov . | 10/16/2023 | |
| 11. Title VI | ND | | | | | |
| 12. Americans with Disabilities Act (ADA) – General | ND | | | | | |
| 13. ADA – Complementary Paratransit | D | ADA-CPT2-5 | Personal care attendant deficiencies | TTD must submit revised eligibility procedures that do not condition a rider's eligibility by requiring that the rider always travel with a PCA, nor condition the eligibility upon the PCA providing assistance with boarding, disembarking, or the travel process to FTACivilRightsSupport@dot.gov . | 10/16/2023 | |

| Review Area | Finding | Deficiency | | Corrective Action(s) | Response Due Date(s) | Date(s) Closed |
|--|---------|------------|---------------------------------|--|----------------------|----------------|
| | | Code | Description | | | |
| | | ADA-CPT5-1 | Unreasonable no-show suspension | TTD must submit to FTACivilRightsSupport@dot.gov revised procedures for ensuring that riders would only be suspended after establishing that the rider has a pattern or practice of missing scheduled trips that: <ul style="list-style-type: none"> • accounts for the rider’s frequency of service usage; and • accounts only for no-shows that are within the rider’s control. | 10/16/2023 | |
| 14. Equal Employment Opportunity | ND | | | | | |
| 15. School Bus | ND | | | | | |
| 16. Charter Bus | ND | | | | | |
| 17. Drug-Free Workplace | ND | | | | | |
| 18. Drug and Alcohol Program | ND | | | | | |
| 19. Section 5307 Program Requirements | ND | | | | | |
| 20. Section 5310 Program Requirements | ND | | | | | |
| 21. Section 5311 Program Requirements | NA | | | | | |
| 22. Public Transportation Agency Safety Plan | ND | | | | | |
| 23. Cybersecurity | NA | | | | | |

The metrics used to evaluate whether a recipient is meeting the requirements for each of the areas reviewed are: Deficient (D) / Not Deficient (ND) / Not Applicable (NA).

VI. Participants

| Name | Title | Phone Number | E-mail Address |
|---|--|--------------|--|
| <i>Tahoe Transportation District</i> | | | |
| Carl Hasty | District Manager | 775-589-5506 | chasty@tahoetransportation.org |
| Joanie Schmitt | CFO | 775-339-1252 | jschmitt@tahoetransportation.org |
| Leslie Conard | Controller | 775-589-5506 | lconrad@tahoetransportation.org |
| George Fink | Transit System Program Manager | 775-589-5325 | gfink@tahoetransportation.org |
| Chris Jacobs | Operations Manager | 775-589-5509 | cjacobs@tahoetransportation.org |
| Dede Aspero | Human Resources & Risk Manager | 775-589-5326 | daspero@tahoetransportation.org |
| Abul Hassan | Fleet and Facilities Manager | 775-589-5115 | ahassan@tahoetransportation.org |
| Judi Allen | Executive Assistant | 775-589-5501 | jallen@tahoetransportation.org |
| Donnie McBath | Planner | 775-589-5503 | dmc bath@tahoetransportation.org |
| Tara Frank | Planner | 775-589-5508 | tfrank@tahoetransportation.org |
| <i>FTA Region 9</i> | | | |
| Amy Changchien | Deputy Regional Administrator | 415-734-9490 | amy.changchien@dot.gov |
| Darin Allan | Director, Office of Financial Management and Program Oversight (OFM) | 415-734-9490 | darin.allan@dot.gov |
| Stephanie Gauthier-Phillips | Transportation Program Specialist/TR Coordinator, OFM | 415-734-9465 | s.gauthier-phillips@dot.gov |
| Roxana Hernandez | Transportation Program Specialist | 415-734-9461 | roxana.hernandez@dot.gov |
| <i>Interactive Elements Inc.</i> | | | |
| George Pierlott | Lead Reviewer | 609-304-6253 | george@pierlottassociates.com |
| Patti Monahan | Associate Reviewer | 617-291-8431 | patti.monahan@monahanmobility.com |

Appendix

6. Transit Asset Management

TAM2-2: TAM plan elements missing

49 CFR 625.25 Transit Asset Management Plan Requirements

(b) Transit asset management plan elements. Except as provided in subsection (a)(3) of this section, a TAM plan must include the following elements:

(1) An inventory of the number and type of capital assets. The inventory must include all capital assets that a provider owns, except equipment with an acquisition value under \$50,000 that is not a service vehicle. An inventory also must include third-party owned or jointly procured exclusive-use maintenance facilities, passenger station facilities, administrative facilities, rolling stock, and guideway infrastructure used by a provider in the provision of public transportation. The asset inventory must be organized at a level of detail commensurate with the level of detail in the provider's program of capital projects;

(2) A condition assessment of those inventoried assets for which a provider has direct capital responsibility. A condition assessment must generate information in a level of detail sufficient to monitor and predict the performance of the assets and to inform the investment prioritization;

(3) A description of analytical processes or decision-support tools that a provider uses to estimate capital investment needs over time and develop its investment prioritization;

(4) A provider's project-based prioritization of investments, developed in accordance with section 625.33 of this part;

9. Procurement

P20-2: Pre-award and/or post-delivery audits not performed

49 CFR 663 Pre-award and Post-delivery Audits of Rolling Stock Purchases "Subpart B—Pre-Award Audits"

49 CFR 663.21 Pre-award audit requirements

A recipient purchasing revenue service rolling stock with FTA funds must ensure that a pre-award audit under this part is complete before the recipient enters into a formal contract for the purchase of such rolling stock.

49 CFR 663.23 Description of pre-award audit

A pre-award audit under this part includes—(a) A Buy America certification as described in §663.25 of this part; (b) A purchaser's requirements certification as described in §663.27 of this part; and (c) Where appropriate, a manufacturer's Federal Motor Vehicle Safety Standards certification information as described in §663.41 or §663.43 of this part.

49 CFR 663.25 Pre-award Buy America certification

For purposes of this part, a pre-award Buy America certification is a certification that the recipient keeps on file that—(a) There is a letter from FTA which grants a waiver to the rolling stock to be purchased from the Buy America requirements under section 165(b)(1), (b)(2), or (b)(4) of the Surface Transportation Assistance Act of 1982, as amended; or (b) The recipient is satisfied that the rolling stock to be purchased meets the requirements of section 165(a) or (b)(3) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or through an audit prepared by someone other than the manufacturer or its agent documentation provided by the manufacturer which lists—(1) Component and subcomponent parts of the rolling stock to be purchased identified by manufacturer of the parts, their country of origin and costs; and (2) The location of the final assembly point for the rolling stock, including a description of the activities that will take place at the final assembly point and the cost of final assembly.

49 CFR 663.27 Pre-award purchaser's requirements certification

For purposes of this part, a pre-award purchaser's requirements certification is a certification a recipient keeps on file that— (a) The rolling stock the recipient is contracting for is the same product described in the purchaser's solicitation specification; and (b) The proposed manufacturer is a responsible manufacturer with the capability to produce a vehicle that meets the recipient's specification set forth in the recipient's solicitation. Subpart C—Post-Delivery Audits

P20-3: Pre-award and/or post-delivery certifications lacking49 CFR 663.31 Post-delivery audit requirements

A recipient purchasing revenue service rolling stock with FTA funds must ensure that a post-delivery audit under this part is complete before title to the rolling stock is transferred to the recipient.

49 CFR 663.33 Description of post-delivery audit

A post-delivery audit under this part includes—(a) A post-delivery Buy America certification as described in §663.35 of this part; (b) A post-delivery purchaser's requirements certification as described in §663.37 of this part; and (c) When appropriate, a manufacturer's Federal Motor Vehicle Safety Standards self-certification information as described in §663.41 or §663.43 of this part.

49 CFR 663.35 Post-delivery Buy America certification

For purposes of this part, a post-delivery Buy America certification is a certification that the recipient keeps on file that—(a) There is a letter from FTA which grants a waiver to the rolling stock received from the Buy America requirements under sections 165 (b)(1), or (b)(4) of the Surface Transportation Assistance Act of 1982, as amended; or (b) The recipient is satisfied that the rolling stock received meets the requirements of section 165 (a) or (b)(3) of the Surface Transportation Assistance Act of 1982, as amended, after having reviewed itself or by means of an audit prepared by someone other than the manufacturer or its agent documentation provided by the manufacturer which lists—(1) Components and subcomponent parts of the rolling stock identified by manufacturer of the parts, their country of origin and costs; and (2) The actual location of the final assembly point for the rolling stock including a description of the activities which took place at the final assembly point and the cost of the final assembly.

49 CFR 663.37 Post-delivery purchaser's requirements certification

For purposes of this part, a post-delivery purchaser's requirements certification is a certification that the recipient keeps on file that—(a) Except for procurements covered under paragraph (c) in this section, a resident inspector (other than an agent or employee of the manufacturer) was at the manufacturing site throughout the period of manufacture of the rolling stock to be purchased and monitored and completed a report on the manufacture of such rolling stock. Such a report, at a minimum, shall—(1) Provide accurate records of all vehicle construction activities; and (2) Address how the construction and operation of the vehicles fulfills the contract specifications. (b) After reviewing the report required under paragraph (a) of this section, and visually inspecting and road testing the delivered vehicles, the vehicles meet the contract specifications. (c) For procurements of: (1) Ten or fewer buses; or (2) Procurements of twenty vehicles or fewer serving rural (other than urbanized) areas, or urbanized areas of 200,000 people or fewer; or (3) Any number of primary manufacturer standard production and unmodified vans, after visually inspecting and road testing the vehicles, the vehicles meet the contract specifications.

49 CFR 663.39 Post-delivery audit review

(a) If a recipient cannot complete a post-delivery audit because the recipient or its agent cannot certify Buy America compliance or that the rolling stock meets the purchaser's requirements specified in the contract, the rolling stock may be rejected and final acceptance by the recipient will not be required. The recipient may exercise any legal rights it has under the contract or at law. (b) This provision does not preclude the recipient and manufacturer from agreeing to a conditional acceptance of rolling stock pending manufacturer's correction of deviations within a reasonable period. Subpart D—Certification of Compliance with or Inapplicability of Federal Motor Vehicle Safety Standards.

49 CFR 663.41 Certification of compliance with Federal motor vehicle safety standards

If a vehicle purchased under this part is subject to the Federal Motor Vehicle Safety Standards issued by the National Highway Traffic Safety Administration in part 571 of this title, a recipient shall keep on file its certification that it received, both at the pre-award and post-delivery stage, a copy of the manufacturer's self-certification information that the vehicle complies with relevant Federal Motor Vehicle Safety Standards.

49 CFR 663.43 Certification that Federal motor vehicle standards do not apply

(a) Except for rolling stock subject to paragraph (b) of this section, if a vehicle purchased under this part is not subject to the Federal Motor Vehicle Safety Standards issued by the National Highway Traffic Safety Administration in part 571 of this title, the recipient shall keep on file its certification that it received a statement to that effect from the manufacturer. (b) This subpart shall not apply to rolling stock that is not a motor vehicle.

10. Disadvantaged Business Enterprise (DBE)***DBE12-3: Insufficient documentation of written certifications of DBE monitoring***49 CFR 26.37(b)

Your DBE program must also include a monitoring and enforcement mechanism to ensure that work committed to DBEs at contract award or subsequently (e.g., as the result of modification to the contract) is actually performed by the DBEs to which the work was committed. This mechanism must include a written certification that you have reviewed contracting records and monitored work sites in your state for this purpose. The monitoring to which this paragraph refers may be conducted in conjunction with monitoring of contract performance for other purposes (e.g., close-out reviews for a contract).

13. ADA – Complementary Paratransit***ADA-CPT2-5: Personal care attendant deficiencies***49 CFR 37.125 ADA paratransit eligibility: Process

(i) In applications for ADA paratransit eligibility, the entity may require the applicant to indicate whether or not he or she travels with a personal care attendant.

ADA-CPT5-1: Unreasonable no-show suspension49 CFR 37.125 ADA paratransit eligibility: Process

(2) Before suspending service, the entity shall take the following steps:

(i) Notify the individual in writing that the entity proposes to suspend service, citing with specificity the basis of the proposed suspension and setting forth the proposed sanction.

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(ii) Provide the individual an opportunity to be heard and to present information and arguments;

(iii) Provide the individual with written notification of the decision and the reasons for it.

(3) The appeals process of paragraph (g) of this section is available to an individual on whom sanctions have been imposed under this paragraph. The sanction is stayed pending the outcome of the appeal.

**U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL TRANSIT ADMINISTRATION**

REGION 9 – San Francisco Office

RECIPIENT INFORMATION REQUEST (RIR)

**FY 2023 Triennial Review
of the**

Tahoe Transportation District

Zephyr Cove, NV

RECIPIENT ID: 5896

RECIPIENT WEBSITE: <https://www.tahoetransportation.org>

Virtual Site Visit Dates: TBD

Contractor

**George Pierlott
Interactive Elements Inc.
609-304-6253
george@pierlottassociates.com**

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OVERVIEW

The Federal Transit Administration (FTA) is conducting a [Triennial Review](#) of Tahoe the Transportation District (TTD or “Recipient”). The review determines whether a recipient is administering its FTA-funded programs in accordance with [49 U.S.C. Chapter 53](#), federal transit law provisions. It assesses the recipient’s management practices and program implementation to ensure that the programs are administered in accordance with FTA requirements and are meeting program objectives.

The virtual site visit portion of the review begins with an entrance conference, at which the purpose of the Triennial Review and the review process are discussed. The reviewer will conduct additional interviews and review documentation for evidence of TTD compliance with FTA requirements. The recipient will be contacted to schedule the site visit dates. George Pierlott (Reviewer) of [Interactive Elements Incorporated](#) (IEI) will assist [FTA staff](#) in conducting the review.










Pre-site Review

This Recipient Information Request (RIR) contains a preliminary list of items and questions that the recipient will be required to submit to the reviewer. The information provided will assist the reviewer in answering the questions in the related section(s) of the ***FY 2023 Comprehensive Review Contractors’ Manual***. Each section of the manual addresses a specific review area. The RIR also follows the same methodology. When submitting a single document to satisfy multiple requests, please note in the “*Comments for Recipient*” column the area(s) of the document (i.e., section or page number, etc.) which request the document is addressing.

This document is made up of three sections.

- [Section A](#) – *Recipient Profile*. All recipients that provide service complete Table I. States complete Table II. Recipients with subrecipients complete Table III. All recipients complete Tables IV and V.
- [Section B](#) – *Recipient Information Request*. Please assemble and organize the requested documents preferably in PDF, MS Word, or MS Excel format. Electronic versions of the documents are required. For consistency, please use the below example as a guide for naming/identifying the documents.

Example: Folder/File Naming Convention

| Review Area/ Document | Folder/File Name |
|--|---|
| 2. Financial Management and Capacity |  2_Financial Management and Capacity |
| a. Financial statements or comprehensive annual financial reports for the past three years |  2a1_FY23 FinStmts.doc |
| |  2a2_FY23 FinStmts.doc |
| |  2a3_FY23 FinStmts.doc |
| |  2a4_FY23 CAFR.doc |
| b. Local Match – Amounts and Sources |  2b1_StateMatch.doc |
| |  2b2_CtyMatch.doc |
| c. Financial policies and procedures |  2c1_FinPolGrt.doc |
| |  2c2_FinProcCsh.doc |

- Section C – Site Visit Schedule. A draft site visit schedule is provided in this document. This schedule is intended to provide recipients with an idea of how the on-site portion of the review will be conducted and an approximate timeline for each activity and subject areas discussed. A final schedule will be provided prior to the site visit.

This document and corresponding requested recipient documents are intended to inform the reviewer as much as possible in preparation for the site visit. A more complete response to this RIR can result in a smoother review where minor issues can be addressed or prepared for well in advance of the site visit.

In preparation for the site visit, reviewers will work with the recipient to obtain additional information and clarify responses to this RIR so as to determine the recipient's compliance with federal requirements. As a result, **the recipient will receive follow-up requests for information**, based upon the review of documents submitted, research conducted, and discussions between the regional office and reviewer.

Overview

Agenda Package

Prior to the site visit, the reviewer will provide an Agenda Package. The Agenda Package will address:

- Areas of review
- Questions for discussion
- Follow-up items related to the review area
- Electronic clearinghouse (ECHO) records for review
- Maintenance records for review (facilities, rolling stock, and equipment)
- Procurement files for review
- Facilities to be visited
- Contractors, lessees, and/or subrecipients to be visited (and related oversight files)
- Final site visit schedule and logistics

So that the time spent together can be as productive as possible, please have representatives available who are familiar with the listed topics, as well as the pertinent documentation, the sample documents gathered and assembled for the review, **and subrecipients/contractors notified and available for discussions.**

If there are any questions about the review process, any documents or items identified for additional discussion, or the documentation required, please contact your assigned FTA Review Coordinator, **Stephanie Gauthier-Phillips**, Transportation Program Specialist, at 415-734-9465 or s.gauthier-phillips@dot.gov; or the IEI reviewer, **George Pierlott**, at 609-304-6253 or george@pierlottassociates.com. We look forward to a meaningful and successful review.

Section A – Recipient Profile

SECTION A – RECIPIENT PROFILE

This section of the report will serve to help describe your agency. It is important that you be thorough. This information is crucial to the reader as it explains the nature of your agency, and better frames the report which will be issued as the final product of this review. It is here that agencies are able to provide a clear picture of the size of the agency, services provided, subrecipients, modes of operation (if applicable), and more.

Table I is to be completed by recipients that provide service. **Table II** is to be completed by recipients that are states. **Table III** is to be completed by recipients with subrecipients. **Tables IV** and **V** are to be completed by all recipients.

TABLE I – OPERATIONS PROFILE

| |
|--|
| <p>Name of Organization/DBA: Tahoe Transportation District (TTD)</p> <p>Type of Organization: Independent Public Agency / Authority of Transit Service</p> <p>Year Transit Service Established: 2011</p> <p>Number of Agency employees: 57</p> <p>Service Area Population: 292,967</p> <p>Does Agency have Subrecipients? No</p> <p>List Contractors and Lessees:</p> <ul style="list-style-type: none"> • N/A – All services directly operated. |
| <p>List Subrecipients (if applicable):</p> <ul style="list-style-type: none"> • N/A |

| Non-Rail Modes | Number of Routes | Number of Vehicles Operated during Peak Service | Number of Vehicles/Vessels | | |
|--|------------------|---|----------------------------|----------------|-------------------|
| | | | FTA funded | Locally funded | Federal Interest? |
| Motorbus <ul style="list-style-type: none"> • directly operated | 5 | 13 | 23 | 0 | 23 |

Section A – Recipient Profile

| Non-Rail Modes | Number of Routes | Number of Vehicles Operated during Peak Service | Number of Vehicles/Vessels | | |
|---|------------------|---|----------------------------|----------------|-------------------|
| | | | FTA funded | Locally funded | Federal Interest? |
| • provide funds for | | | | | |
| Motorbus (purchased transportation) | N/A | N/A | N/A | N/A | N/A |
| Paratransit • directly operated • provide funds for | 1 | 3 | 3 | 0 | 3 |
| Paratransit (purchased transportation) | N/A | N/A | N/A | N/A | N/A |
| Ferry | N/A | N/A | N/A | N/A | N/A |
| Other (specify): | | | | | |

| Rail Modes | Number of Routes | Number of Vehicles | | Length (Route Miles) | Number of Stations |
|------------------|------------------|--------------------|----------------|----------------------|--------------------|
| | | FTA funded | Locally funded | | |
| Light Rail | N/A | N/A | N/A | N/A | N/A |
| Heavy Rail | N/A | N/A | N/A | N/A | N/A |
| Commuter Rail | N/A | N/A | N/A | N/A | N/A |
| Other (specify): | N/A | N/A | N/A | N/A | N/A |

Section A – Recipient Profile

| Span of Service: | Hours (differentiate by mode if applicable) | | | | |
|------------------|--|-------------------|------|-------|--------|
| | Fixed Route | Demand Response | Rail | Ferry | Others |
| Weekdays | 6:50 am – 8:50 pm (MB); 6:15 am – 7:47 pm (CB) | 5:45 am – 8:50 pm | N/A | N/A | N/A |
| Saturdays | 6:50 am – 8:50 pm (MB); 6:15 am – 7:47 pm (CB) | 5:45 am – 8:50 pm | N/A | N/A | N/A |
| Sundays | 6:50 am – 8:50 pm (MB); 6:15 am – 7:47 pm (CB) | 5:45 am – 8:50 pm | N/A | N/A | N/A |

| Facilities | Number | FTA Interest? (Yes or No) | Names/Locations (Addresses) |
|-------------------------|--------|---------------------------|---|
| Bus Garages | 3 | No | Transit Yard (3 buildings collectively - all located in South Lake Tahoe, CA 96150): “Wash Bay” building (1663 Shop St.), “Ops and Storage Bay” building (1669 Shop St.), and “Maintenance Bay and Dispatch” building (1679 Shop St.) |
| Rail Facilities | N/A | N/A | N/A |
| Transit Centers | 2 | No | South Y Transit Center (1000 Emerald Bay Road, South Lake Tahoe, CA 96150), Stateline Transit Center (One Transit Way, South Lake Tahoe, CA 96150) |
| Other Facilities | 1 | No | Main Administrative Office (128 Market St., Suite 3F, Stateline, NV 89449) |

TABLE II - STATES

| | |
|--|--|
| FTA programs administered | |
| State transit programs administered | |
| List Section 5305 subrecipients | |
| List Section 5307 subrecipients and the type(s) of service each provides (fixed route, route deviation, demand response) | |
| List Section 5311 subrecipients and the type(s) of service each provides (fixed route, route deviation, demand response) | |
| Number of Section 5310 subrecipients: <ul style="list-style-type: none"> • In rural areas • In small urbanized areas • In each large urbanized area | |
| List Section 5310 subrecipients that are also direct recipients of Section 5307 funds | |
| List large urbanized areas for which the state is the designated recipient. Describe any special arrangements, such as shared designation | |

TABLE II - STATES

| | |
|---|--|
| <p>Number of Section 5316 subrecipients:</p> <ul style="list-style-type: none"> • How many do not receive Section 5307, 5310 or 5311 funds? • What types of service do Section 5316 subrecipients provide (fixed route, route deviation, demand response)? | |
| <p>Number of Section 5317 subrecipients:</p> <ul style="list-style-type: none"> • How many do not receive Section 5307, 5310 or 5311 funds? • What types of service do Section 5317 subrecipients provide (fixed route, route deviation, demand response)? | |
| <p>List Section 5309 subrecipients</p> | |
| <p>List Section 5309 subrecipients that are also direct recipients of Section 5307 funds</p> | |
| <p>List Section 5339 subrecipients</p> | |
| <p>List Section 5339 subrecipients that are also direct recipients of Section 5307 funds</p> | |

TABLE III – SUBRECIPIENT FACILITIES

List all facilities constructed or renovated with FTA funds used in transit service by subrecipients. Note the source of funding (5307, 5309, 5310, 5311, 5339, etc.). Add as many lines as necessary.

1. Subrecipient:
Facility Description:
Source(s) of FTA Funds:
Year Completed:
Location (Address):

2. Subrecipient:
Facility Description:
Source(s) of FTA Funds:
Year Completed:
Location (Address):

3. Subrecipient:
Facility Description:
Source(s) of FTA Funds:
Year Completed:
Location (Address):

4. Subrecipient:
Facility Description:
Source(s) of FTA Funds:
Year Completed:
Location (Address):

5. Subrecipient:
Facility Description:
Source(s) of FTA Funds:
Year Completed:
Location (Address):

TABLE IV - AWARD ACTIVITY FOR FTA AND NON-FTA-FUNDED PROJECTS

Indicate which projects were/are/will be FTA-funded.

Provide a brief description of noteworthy projects completed since your last Comprehensive Review.

Operational support for transit operations. (FTA)

Preventative maintenance for transit operations. (FTA)

Purchase of three (3) battery-electric buses. (FTA)

Purchase and installation of two (2) overhead 450 kW chargers and two (2) pedestal plug-in drip chargers for nightly chargers powered by one (1) 60 kW unit as well as the respective wiring for said chargers to support electric buses at the LTCC Mobility Hub. (FTA)

LTCC Mobility Hub. **(non-FTA)** This project included a new bus shelter with electrical capacity to install overhead charging supplemented by two pedestal plug-in chargers that will enable nightly charging of two buses at the new facility. Fixed routes 50 and 55 will serve the new facility. All three of the new electric buses—accepted in FY 2022—use the new location for its overhead quick-charging capabilities.

Purchase of Road Supervisor vehicle. (FTA)

Purchase of possible future Incline Village Mobility Hub site. (FTA)

Provide a brief description of noteworthy projects that are on-going.

Operational support for transit operations. (FTA)

Preventative maintenance for transit operations. (FTA)

Transit Maintenance Yard upgrades to support electric bus requirements; electric bus charging infrastructure support at either the west or east end of TTD's south shore service area. (FTA)

Cutaway bus purchases. (FTA)

Purchase of four (4) electric cutaways. (FTA)

Demolition of Incline Village Mobility Hub Site. (FTA)

TABLE IV - AWARD ACTIVITY FOR FTA AND NON-FTA-FUNDED PROJECTS

Indicate which projects were/are/will be FTA-funded.

Provide a brief description of noteworthy projects that are planned for the next three to five years. (Discuss any projects that will use procurement methods new to your agency or are difficult, i.e., A&E procurements)

Operational Support for transit operations. (FTA)

Preventive Maintenance for transit operations. (FTA)

Maintenance and Administration Facility replacement planning.

Planning and development of Incline Village Mobility Hub Site. (FTA)

Section A – Recipient Profile

TABLE V - CONTACT INFORMATION

The final Comprehensive Review report will be provided to your agency's director or head of your governing board, as well as to your chief executive officer or senior executive staff who is responsible for managing support services for the administration and oversight of FTA awarded funds within or on behalf of the agency at regional, district or department level (or equivalent). Please provide contact information for these individuals as applicable.

Name: Alexis Hill

Title: Chair

Mailing Address: PO Box 499 Zephyr Cove, NV 89448

Email Address: ahill@washoecounty.us

Name: Carl Hasty

Title: District Manager

Mailing Address: PO Box 499 Zephyr Cove, NV 89448

Email Address: chasty@tahoetransportation.org

1. Legal

SECTION B – RECIPIENT INFORMATION REQUEST

1. LEGAL

BASIC REQUIREMENT: The recipient must promptly notify the FTA of legal matters and additionally notify the U.S. Department of Transportation (US DOT) Office of Inspector General (OIG) of any instances relating to false claims under the False Claims Act or fraud. Recipients must comply with restrictions on lobbying requirements.

***NOTE:** For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.*

| Requested Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|----------------------|---|
| a. List of litigations, breaches, defaults, disputes, or instances where the Federal government was named as a party to litigation or a legal disagreement since the last review | All recipients | | | There were no litigation or disagreements with the Federal government named as a party. |
| b. List of false claims received, or criminal violation committed related to Federal assistance since the last review | All recipients | | | There were no false claims received or criminal violations committed. |
| c. List of law enforcement investigations concerning the recipient’s Federally funded projects, to the extent known to the recipient | All recipients | | | There are no known law enforcement investigations concerning TTD’s projects. |

1. Legal

| Requested Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---------------|----------------|----------------------|--|
| d. List of lobbying activities conducted since the last review | | | | |
| e. List of lobbying activities conducted since the last review | | | | TTD conducted no lobbying activities during this time. |

2. Financial Management and Capacity

2. FINANCIAL MANAGEMENT AND CAPACITY

BASIC REQUIREMENT: The recipient must have financial policies and procedures; an organizational structure that defines, assigns, and delegates fiduciary authority; and financial management systems in place to manage, match, and charge only allowable cost to the award. The recipient must conduct required Single Audits, as required by 2 CFR part 200, and provide financial oversight of subrecipients.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|-------------------------|
| a. Financial statements or comprehensive annual financial reports for the past three years | All recipients | 1/11/23 | 2a1_FY19 - TTD Financial Statements FINAL 2a2_FY20 - TTD Audited Financial Statements – FINAL 2a3_FY20 - TTD Single Audit 2020 FINAL 2a4_FY21 ACFR (Audit)- Signed 2a5_FY22 - TTD ACFR - Final | |
| b. Internal audits for the past three years prepared by the recipient, if applicable | All recipients | | | N/A |

2. Financial Management and Capacity

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|----------------|----------------|---|-------------------------|
| c. List of funds to support transit programs for the last three years and next three years. Identify the following items for each year: <ol style="list-style-type: none"> 1. Sources of funding (i.e., farebox revenue, toll tax, local share, etc.) 2. Amounts 3. Status (elected, discretionary, by law, etc.) 4. Significant changes that may affect the sources of funding | All recipients | 1/27/23 | 2c1_Listing of Funds | |
| d. Financial management policies and procedures that include determining allowability of costs and the timely distribution of funds | All recipients | 1/11/23 | 2d1_ Financial Policies-adopted 2018-4-13-update5-16-22 | |

2. Financial Management and Capacity

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|----------------|----------------|--|-------------------------|
| e. Cash Management Improvement Act of 1990 (CMIA) Agreement (State only) | States | | | N/A |
| f. Organizational chart for organization as a whole and financial office(s) | All recipients | 1/11/23 | 2f1_Org Chart | |
| g. Position and job descriptions for award-related senior financial and accounting staff with financial duties for managing FTA funds | All recipients | 1/31/23 | 2g1_CFO Job Description 7.1.22 2g2_Controller final 7.1.22 2g3_Payroll Accountant Job Description 7.1.22 2g4_Transit Acct Job Desc 7.1.22 | |
| h. Sample resumes of award-related senior financial and accounting staff with financial duties | All recipients | 1/31/23 | 2h1_J. Schmitt Resume 2h2_L. Conard Resume 2h3_T. Harrison Resume 2h4_D. May Resume | |

2. Financial Management and Capacity

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|-------------------------|
| i. Sample record from financial system identifying the following required elements: FTA awards with the Assistance Listing title and number, FAIN (Federal award identification number) and year, name of the awarding Federal agency, and name of the pass-through entity, if any | All recipients | 1/11/23 | 2i1_MASTER Grant Billing Reconciliation Summary FY22 (TTD)v2 | |
| j. Sample financial record including Federal award information, amounts awarded, authorized, encumbered, and expended; including income earned | All recipients | 1/11/23 | 2j1_FY21 - Budget v Variance | |
| k. Most recent variance report(s) demonstrating that budget/actual comparisons are completed for FTA awards | All recipients | 1/11/23 | 2j1_FY21 - Budget v Variance | |

2. Financial Management and Capacity

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|--|-------------------------|
| i. Sample worksheets used to calculate operating expenses | Recipients of FTA operating assistance that provide service | 1/11/23 | 2l1_Inv 4 - January 2021 | |
| m. Financial plan projecting revenues and expenses for the next three years (or longer), including the assumptions and notes to the financial plan | All recipients | 2/2/23 | 2m1_Transit Budget Pro Formas | |
| n. Operating and capital budgets for the past three years with comparison to actual results | All recipients | 1/11/23 | 2n1_FY19 Budget vs. Actual 2n2_FY20 Budget vs. Actual 2n3_FY21 Budget vs. Actual 2n4_FY22 Budget vs. Actual | |
| o. Listing of local or state legislation, with sunset provisions, impacting transit funding | All recipients | | | N/A |
| p. State/transportation improvement program (S/TIP) | All recipients | 1/11/23 | 2p1_TMPO_FINAL2021FTIP_04212021 | |

2. Financial Management and Capacity

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|-------------------------|
| q. Annual budget to actual reconciliation reports for the entire transit program for the review period | All recipients | 1/11/23 | 2n1_FY19 Budget vs. Actual 2n2_FY20 Budget vs. Actual 2n3_FY21 Budget vs. Actual 2n4_FY22 Budget vs. Actual | |
| r. List of subrecipients that charge indirect cost to the recipient | All recipients | | | N/A |

Question

1. Please describe the budget development process, including how adjustments are made to projections, if necessary.

- TTD shall maintain a structurally balanced budget, where revenues equal or exceed expenditures.
- TTD shall prepare an annual budget that is presented to the Board for adoption 60 days prior to the beginning of the fiscal year.
- Budgets will be prepared in accordance with generally accepted accounting principles using the modified accrual basis of accounting for the governmental funds and full accrual basis of accounting for the proprietary fund(s).
- The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.
- The Chief Financial Officer (CFO) shall submit regular operating reports to TTD’s Finance Committee comparing actual revenues and expenditures with budgeted revenues and expenditures.
- Board approval is required for budget revisions that affect the total appropriations of each fund. Appropriations lapse at the end of the fiscal year unless they are re-appropriated through the formal budget process.
- See Flow Charts in financial policies and procedures.

3. Technical Capacity – Award Management

3. TECHNICAL CAPACITY - AWARD MANAGEMENT

BASIC REQUIREMENT: The recipient must report progress of projects in awards to the Federal Transit Administration (FTA) and close awards timely.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|----------------|----------------|---|---|
| a. If written, Award management and reporting procedures not included in financial procedures that address, <ol style="list-style-type: none"> 1. Completing FFRs and MPRs 2. Developing ECHO draws 3. Submitting and managing Single Audits | All recipients | 1/11/23 | 2d1_ Financial Policies-adopted 2018-4-13-update5-16-22 | See page 13 of the Financial Policies and Procedures for flow chart regarding ECHO draws. See pages 8-9 of the Financial Policies and Procedures for #1 and #3 |
| b. Closeout schedule for all open awards | All recipients | | | N/A |

Question

1. If no written process is available, please describe the award management process including:

- Development of Annual POP
- Making awards to subrecipients – N/A

3. Technical Capacity – Award Management

- *Closing of awards (inactive and completed), including subrecipient projects*

Grants are closed out upon completion of a project or if funds are completely expended. Expended grants can also be identified in the quarterly/ annual FFRs.

4. Technical Capacity – Program Management

4. TECHNICAL CAPACITY - PROGRAM MANAGEMENT AND SUBRECIPIENT OVERSIGHT

BASIC REQUIREMENT: States must document and follow a public involvement process for the development of the long-range statewide transportation plan and State Transportation Improvement Program (STIP). Designated recipients of Sections 5310, 5311, and 5339 funds must develop and submit a State Management/Program Management Plan to the FTA for approval. Recipients must enter into an agreement with each subrecipient, obtain required certifications from subrecipients, report in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) on subawards, and ensure subrecipients comply with the terms of the award.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|----------------|----------------|----------------------|-------------------------|
| a. Public involvement process for development of the long-range statewide transportation plan and STIP | State | | | N/A |
| b. Process for cooperating with nonmetropolitan local officials in the development of the long-range statewide transportation plan and STIP | State | | | N/A |
| c. Documentation of public involvement activities (sample meeting minutes, publications of activities) | All recipients | | | N/A |

4. Technical Capacity – Program Management

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|----------------------|-------------------------|
| d. State/program management plan(s) | Designated recipients of Section 5311 funds Designated recipients of Sections 5310 or 5339 funds with subrecipients | | | N/A |
| e. Standard subrecipient application and award document for each program | Recipients with subrecipients | | | N/A |
| f. List of all subrecipients within the past three years | Recipients with subrecipients | | | N/A |
| g. Subrecipient oversight schedule for the past three and the next three years | Recipients with subrecipients | | | N/A |
| h. Oversight procedures including sample reports, oversight checklists/monitoring materials, and training materials/manuals for subrecipients | Recipients with subrecipients | | | N/A |

5. Technical Capacity – Project Management

5. TECHNICAL CAPACITY - PROJECT MANAGEMENT

BASIC REQUIREMENT: The recipient must be able to implement Federal transit Administration (FTA)-funded projects in accordance with the award application, FTA Master Agreement, and applicable laws and regulations, using sound management practices

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|-------------------------|-------------------------|
| a. List of FTA-funded capital projects undertaken during the past three years. Please include the type of project and total project cost | All recipients | | 5a_FTA Capital Projects | |
| b. Project management plans, if written | All recipients | | | N/A |
| c. Quality control procedures, if written | All recipients | | | N/A |

5. Technical Capacity – Project Management

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|---|
| d. Identify FTA-funded capital projects with significant (33%) delays and/or cost increases | All recipients | | 5d1_April 2022 Proterra Request for Assurances 5d2_ May 2022 Proterra Request for Assurances Follow-up 5d3_Phoenix - Tahoe Solution for Altoona Delay Letter | Proterra electrical infrastructure delays resulting from vendor replacing equipment. See 5d1 and 5d2 (letters). Phoenix bus purchase delay related to Altoona testing. See 5d3 letter. |
| e. List of subrecipient projects with significant (33%) delays and/or cost increases | All recipients | | | N/A |
| f. Procedures for administering and monitoring construction projects, bus procurements, and other capital projects, if written | All recipients | | | N/A |
| g. List of FTA-funded projects for which the recipient and/or subrecipients used force account labor | All recipients | | | N/A |

5. Technical Capacity – Project Management



| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| h. List of transit service contractors and lessees | Recipients with service contractors and lessees | | | N/A |
| i. Standard transit management or service operator contract and/or lease agreement | Recipients with service contractors and lessees | | | N/A |
| j. Oversight procedures including sample oversight checklists/monitoring materials for transit management or service contractors/lessees | Recipients with service contractors and lessees | | | N/A |

6. Transit Asset Management


6. TRANSIT ASSET MANAGEMENT

BASIC REQUIREMENT: Recipients must comply with 49 CFR Part 625 to ensure public transportation providers develop and implement transit asset management (TAM) plans.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|--|---|
| a. TAM plan | Recipients with individual TAM plans and group TAM plan sponsors | 01/13/23 |  6a_TAMPLAN 2022_2023.pdf | Complete |
| b. National Transit Database (NTD) target report | Recipients with individual TAM plans and group TAM plan sponsors | 01/04/23 | 6b_tam performance | Printed and copied from FTA on 01/04/22 |
| c. Documentation of performance measures | Recipients with individual TAM plans and group TAM plan sponsors | 01/04/23 |  6c_TAM Targets-Attach A.docx | Provided by TRPA |

6. Transit Asset Management

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|--|-------------------------|
| d. Documentation of targets set annually, along with the Accountable Executive approval | Recipients with individual TAM plans and group TAM plan sponsors | 01/04/022 | 6d_regional transit assets management | Provided by TRPA |
| e. Position and job description for accountable executive | Recipients with individual TAM plans and group TAM plan sponsors | 01/26/23 | 6e_accountable executive carl  District Manager Job Description.pdf | |
| f. Evidence that the TAM plan was shared with the State and/or MPO that provides funding | Recipients with individual TAM plans and group TAM plan sponsors | 01/13/23 | 6f_TAM confirm email | Email confirmation |
| g. Supporting records or documents of the recipient's TAM plan: 1. Performance targets 2. Investment strategies, and 3. The annual condition assessment report provided to the state(s) and/or MPO that provide the recipient funding | Recipients with individual TAM plans and group TAM plan sponsors | 01/17/23 | 6g_Fixed Assessment and condition | |

6. Transit Asset Management

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|-----------------------------|----------------|--------------------------|-------------------------|
| h. Documentation of coordination with group plan participants | Group TAM plan sponsors | | | n/a |
| i. Notification from each group plan participant's accountable executive that the participant approves the group plan, i.e., email, memorandum, etc. | Group TAM plan sponsors | 0/17/23 | 6i_evidence of plan sent | Email confirmation |
| j. A list of subrecipients that have opted out of a group plan and copies of all group plan opt-out letters | Group TAM plan sponsors | | | n/a |
| k. Documentation of the group plan sponsor making the TAM plan available to all participants in an easily accessible format | Group TAM plan sponsors | | | n/a |
| l. Evidence that the recipient is participating in a group TAM plan, such as a listing of group plan participants | Group TAM plan participants | | | n/a |
| m. Position and job description for accountable executive | Group TAM plan participants | | | n/a |

6. Transit Asset Management

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|----------------------|-------------------------|
| n. Oversight tools (checklists, site visit questionnaires) relating to TAM plans | Recipients with Tier I subrecipients or Tier II subrecipients who opted out of the group plan and are not direct recipients of FTA funds | 01/04/22 | | n/a |

7. Satisfactory Continuing Control

7. SATISFACTORY CONTINUING CONTROL

BASIC REQUIREMENT: The recipient must ensure that Federal Transit Administration (FTA)-funded property will remain available to be used for its originally authorized purpose throughout its useful life until disposition.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|----------------------|---|
| a. Property management procedures (if written) | All recipients | | | N/A |
| b. A listing of FTA-funded real property purchased under an award made before December 26, 2014, and/or an FTA-funded <u>real property inventory</u> for purchased under an award made on or after December 26, 2014, that: <ol style="list-style-type: none"> 1. Has incidental use 2. Is operated/managed by contractors or lessees 3. Is owned/managed by subrecipients 4. Was constructed or renovated since the last review 5. Is idle for more than one year | All recipients of FTA-funded real property purchased under an award made prior to December 26, 2014 | | | 771 Southwood Blvd., Incline Village, NV used as a park and ride for transit operations and incidental use as construction staging area. A mobility hub is being considered for the area, with this property to be screened as a possible site. |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|---|
| c. Excess FTA-funded real property plan 1. Include property removed from service during the review period | All recipients of FTA-funded real property purchased under an award made prior to December 26, 2014 | | | N/A |
| d. Sample real property incidental use agreements | All recipients of FTA-funded real property | | | N/A |
| e. List of FTA-funded facilities planned to be constructed or renovated. For each facility, include: 1. Projected and actual start date 2. Projected and actual completion date 3. FTA portion and total project cost | All recipients | | | A project concept and site assessment for a mobility hub in Incline Village has been started. Total cost of site purchase at 771 Southwood Blvd., Incline Village, NV was \$2,350,000. FTA--\$1,880,000; match – \$470,000 Purchase completed January 11, 2022 |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|--|---------------------------------------|
| f. Procedures to determine which federally assisted buildings and/or building content are located in a special flood hazard area. If not written, please describe below question 1. | All recipients | | | Determined by using FEMA's flood map. |
| g. Procedures for determining sufficient levels of insurance. If not written, please describe below question 1. | All recipients | | | See Question 1. |
| h. Evidence of periodic review to determine which federally assisted buildings and/or building contents are located in a special flood hazard area. | All recipients | 1/30/2023 | 7h1_FEMA Flood Map.pdf 7h2_FEMA Flood Map.pdf | |
| i. Evidence of flood insurance | All recipients with FTA-funded real property in a special flood hazard area. | | | N/A |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--------------------------|----------------|-------------------------|-------------------------|
| j. Equipment management procedures addressing (if separate from state management plan): <ol style="list-style-type: none"> 1. Inventory control 2. Loss prevention 3. Insurance requirements 4. Disposition requirements | All non-state recipients | | 6a_TAMPLAN 2022_2023 | |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|---|--|
| <p>k. FTA funded equipment inventory records identifying:</p> <ol style="list-style-type: none"> 1. Description 2. Identification number or serial number 3. Title holder 4. Federal Award Information Number (FAIN) 5. Acquisition date 6. Acquisition cost 7. Federal participation percentage 8. Location 9. Useful life 10. Use and condition 11. Disposition data, including date of disposal and sale price, or method used to determine fair market value | | | <p>7k1_Fixed Assets 7k2_2023 TAM Fleet Listing</p> | <p>See document 7k1_Fixed Assets for #1-8 & #11.</p> <p>See document 7k2 for items #9 and #10.</p> |
| <p>l. Documentation of last physical inventory conducted along with documentation that an inventory reconciliation was completed</p> | <p>All recipients of FTA-funded real property</p> | | <p>711_Bus Inventory 712_Shelters Count Sheet 713_Loose Inventory</p> | |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|--|--|
| <p>m. List of vehicles identified as:</p> <ol style="list-style-type: none"> 1. Active, contingency or awaiting disposal 2. FTA or locally funded 3. FTA program under which was funded (Section 5307, Section 5310, etc.) 4. Leased or directly operated (identify lessee or operator) 5. Third party maintained (identify maintenance contractor) 6. Under warranty 7. With incidental use | <p>All recipients with bus operations in urban service</p> | | <p>7m1_NTD A-30 (Revenue Vehicle Inventory) - MB DO 7m2_NTD A-30 (Revenue Vehicle Inventory) - CB DO 7m3_NTD A-30 (Revenue Vehicle Inventory) - DR DO 7k1_Fixed Assets</p> | <p>All TTD buses are directly operated and maintained in-house. The only buses under warranty at present, are buses 4001, 4002, and 4003 (each of which were accepted in FY 2023). See document 7k2 (2023 TAM Fleet Listing) for buses 4001,4002, and 4003 listed under Revenue Fleet. See 7k1_Fixed Assets for #2 and #3.</p> |
| <p>n. List of FTA funded equipment disposed of within past three years identifying</p> <ol style="list-style-type: none"> 1. Useful life remaining 2. Value at disposition 3. How proceeds were utilized | <p>All non-state recipients</p> | | <p>7k1_Fixed Assets</p> | <p>See page 3</p> |

7. Satisfactory Continuing Control

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------------------|---|
| o. Documentation of peak fixed-route bus service requirements, such as rolling stock roster, documentation from scheduling software or other dispatch records documenting the peak | All recipients with bus operations | | 7o_Scheduling (2022 Summer Runs) | Scheduling from Summer 2022 Bid with 16 runs (i.e., 16 VOMS). The runs include all modes: MB, CB, and DR. |
| p. Deviation request or special dispensation for spare ratio | All recipients | | | N/A |
| q. Contingency fleet plan | All recipients with bus operations in urban service | | | N/A |
| r. Rail fleet management plan | All recipients with rail operations | | | N/A |
| s. Sample lease agreement with private operator, if applicable | All recipients | | | N/A |

Question

1. *Does the recipient have any plans to, or did it use Federal funds to construct buildings located in an area that has been identified as having special flood hazards and in which the sale of flood insurance has been made available under the National Flood Insurance Act of 1968?*

TTD has not had and has no plans to construct buildings in an area identified as having special flood hazards.

8. Maintenance

8. MAINTENANCE

BASIC REQUIREMENT: Recipients must keep federally funded vehicles, equipment, and facilities in good operating condition. Recipients must keep Americans with Disabilities Act (ADA) accessibility features on all vehicles, equipment, and facilities in good operating order.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|-------------------------|-------------------------|
| a. Written vehicle (including vessels) and equipment maintenance plans | All recipients with direct control over FTA-funded vehicles and/or equipment | | 8a_TTD Facilities Plan | |
| b. Written facility maintenance plan | All recipients with direct control over FTA-funded facilities | | 8b_TTD Maintenance Plan | |

Question

1. Have there been any instances of vehicles (within their useful life) being out of service for extended periods of time (more than 2 weeks) due to mechanical issues?

Yes

9. Procurement

9. PROCUREMENT

BASIC REQUIREMENT: The Non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws, and regulations, and conform to applicable Federal law and the standards identified in 2 CFR Part 200. State recipients can use the state's overall policies and procedures. When applied to Federal procurements, those policies and procedures must still be compliant with all Federal requirements as applied to non-state recipients. The flexibility afforded by 2 CFR Part 200 should not be misconstrued as absolving a state from Federal requirements. For example, FTA does not require each State DOT to have policies and procedures separate from the state education department.

Please note that FTA Circular 4220.1F has not been updated to incorporate the provisions of the Uniform Administrative Requirements, 2 CFR Part 200. Until that update is issued, when there is a conflict between guidance contained in Circular 4220.1F and the Uniform Administrative Requirements, the Uniform Administrative Requirements supersede C.4220.1F.

Information on procurement thresholds for federally funded procurements:

- Micro-purchase threshold is \$3,500 or less if awarded prior to June 20, 2018, or \$10,000 or less for contracts awarded after June 20, 2018.
- Simplified Acquisition (small purchase) threshold is \$150,000 or less, if awarded prior to June 20, 2018, or \$250,000 or less for procurements awarded after June 20, 2018. Procurements funded by awards issued on or before December 25, 2014, are subject to the previous simplified acquisition threshold of \$100,000.
- State or local law or recipient procurement policies/procedures may set micro-purchase or small purchase thresholds lower than the federal threshold. In such cases, recipients must follow state or local law. However, if the state or local small purchase threshold is higher than the federal simplified acquisition threshold, the recipient is constrained by the federal threshold for FTA-funded contracts.

Note to reviewers: For procurements reviewed that contain deficiencies related to statutory or regulatory requirements that may deem the procurements ineligible for Federal funding, discuss the appropriate corrective action with the FTA regional office and regional counsel.

9. Procurement

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|------------------------|-----------------------------------|
| a. Current procurement policies and procedures | All recipients | 1/11/23 | 9a1_Procurement Manual | |
| b. State statute regarding A&E (qualifications-based) procurements (States only) | States | | | N/A |
| c. Procurement standards of conduct | All recipients | | 9a1_Procurement Manual | See page 9 of Procurement Manual |
| d. Procurement protest procedures | All recipients | | 9a1_Procurement Manual | See page 39 of Procurement Manual |

9. Procurement

| | | | | |
|---|-----------------------|----------------|-------------------------|--|
| <p>e. List of FTA-funded procurements awarded since the last review. Identify the following items for each award:</p> <ul style="list-style-type: none"> ○ Date ○ Dollar value ○ Type: (professional service, architectural & engineering, operations management services, rolling stock, construction, materials, and supplies) ○ Method: (invitation for bid, request for proposal, pre-qualified bidders, sole source, single bid, brand name, award-to-other-than-low-bidder, piggyback, joint procurements, options) ○ New Start or Small Start-related procurement ○ Awarded by contractors or subrecipients ○ Change order(s), if applicable ○ Disadvantaged Business Enterprise (DBE) goal, if applicable ○ Liquidated damages claimed or recovered ○ Status of contract (open (percent complete) or completed) | <p>All recipients</p> | <p>1/30/23</p> | <p>9e1_Procurements</p> | |
|---|-----------------------|----------------|-------------------------|--|

9. Procurement

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------------|----------------|----------------------|-------------------------|
| f. List of change orders executed over \$250,000 since last review | All recipients | | | N/A |
| g. List of protests received or decided since the last review | Non-state recipients | | | N/A |
| h. List of capital leases awarded since the last review | All recipients | | | N/A |
| i. List of claims | All recipients | | | N/A |

10. Disadvantaged Business Enterprise

10. DISADVANTAGED BUSINESS ENTERPRISE

BASIC REQUIREMENT: Recipients must comply with 49 CFR Part 26 to ensure nondiscrimination in the award and administration of US Department of Transportation (US DOT)-assisted contracts. Recipients also must create a level playing field on which DBEs can compete fairly for US DOT-assisted contracts.

NOTE: In 2020 and 2021, USDOT issued guidance documents regarding implementing DBE regulations in light of the impacts of the COVID-19 public health emergency. These documents can be found at <https://www.transportation.gov/mission/civil-rights/covid-19-guidance>. While the majority of DBE requirements remained in effect, USDOT did provide some flexibility in the following areas examined during a Comprehensive Review. These include:

- Use of technology to substitute for or supplement in-person site visits for certification
- Use of technology to substitute in-person hearings related to certification
- Use of electronic transmissions in lieu of certified mail requirements
- Use of technology in lieu of in-person meetings for goal setting consultation meetings
- Ability to request an extension to the overall goal submission deadline of August 1, 2020
- Use of technology for monitoring site visits
- Use of technology in lieu of in-person good faith effort reconsideration meetings
- Use of alternatives for notarization of certification documents

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

10. Disadvantaged Business Enterprise

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|---|
| a. Most recent DBE Program, if not uploaded to TrAMS | All recipients | | | TTD's 2020 DBE Plan was upload to TrAMS June 14, 2021 |
| b. Current organizational chart which includes the DBELO | All recipients | 1/6/2023 | 10b_TTDOrgCharts.pdf | |
| c. DBELO job description | All recipients | | | The job description can be found on page 4 of the DBE Plan. |
| d. Documentation of implementation of small business element measures | All recipients | | 10d_SmBusinessElement.pdf | |
| e. Shortfall analysis and corrective action plan, if not required to be submitted to FTA | All recipients | 1/19/2023 | 10e1_FFY20ShortfallAnalysis.pdf 10e2_FFY21ShortfallAnalysis.pdf | |
| f. List of any DBEs terminated/substituted on a project | All recipients | | | There were no DBE's terminated or substituted on a project. |

11. Title VI

11. TITLE VI

BASIC REQUIREMENT: The Recipient must ensure that no person shall, on the grounds of race, color, or national origin, be excluded from participating in, or be denied the benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance without regard to whether specific projects or services are federally funded. The recipient must ensure that all transit services and related benefits are distributed in an equitable manner.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|----------------|----------------|-----------------------------|--|
| a. Most recent Title VI Program, if not uploaded to the FTA’s Transit Award Management System (TrAMS) | All recipients | | | The 2020 Program is uploaded to TrAMS. The comments received from FTA regarding our webpage were addressed and the remainder of the comments are being addressed in the 2023 Program update. |
| b. Listing of Title VI investigations, complaints, and lawsuits that have occurred since the latest Title VI Program submission | All recipients | | 11b_TitleVIComplaintLog.pdf | |

11. Title VI

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|--|---|
| c. List of language assistance training for staff | All recipients | | 11c_TitleVITrainingNotices.pdf | |
| d. Examples of public participation activities performed since the last Comprehensive Review that align with the Title VI program | All recipients | | 11d_PublicParticipationLog-FY19-FY22.pdf | |
| e. List of transit facilities sited since the last Comprehensive review and a copies of corresponding equity analyses | All recipients | | | There have been no transit facilities sited since the last review. |
| f. List of transit facilities to be constructed/leased in the upcoming three Federal fiscal years and copy of equity analysis completed or schedule for equity analysis completion | All recipients | | | TTD has no plans for facilities to be constructed in the next three fiscal years. |

11. Title VI

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|----------------------|-------------------------|
| g. Transit Providers that operate 50 or more fixed route vehicles in peak service and are located in a UZA of 200,000 or more in population | All recipients that provide fixed route public transportation meeting the peak vehicle and UZA threshold | | | N/A |
| h. List of any fare increases or major service changes since the latest Title VI Program submission; date of change; and a brief description of the change | All recipients that provide fixed route public transportation meeting the peak vehicle and UZA threshold | | | N/A |
| i. Any service equity or fare equity analyses conducted since submission of last Title VI Program for major service changes or any fare changes | All recipients that provide fixed route public transportation meeting the peak vehicle and UZA threshold | | | N/A |

11. Title VI

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|----------------------|-------------------------|
| j. Any service equity or fare equity analyses conducted since submission of last Title VI Program for new fixed guideway service, New Starts or Small Starts projects | All recipients that provide fixed route public transportation meeting the peak vehicle and UZA threshold | | | N/A |
| k. States and non-state direct recipients of Section 5310 or Section 5311 funds with subrecipients | All recipients | | | N/A |
| l. Competitive selection or annual program of projects process | States | | | N/A |
| m. List of all subrecipient applications received during the review period and identify those: 1. accepted or rejected 2. applicants that are minority organizations or that serve minority or low-income communities 3. amount of funds allocated | States and all MPO direct recipients | | | N/A |

12. American with Disabilities Act (ADA) General

12. AMERICANS WITH DISABILITIES ACT (ADA) - GENERAL

BASIC REQUIREMENT: Titles II and III of the Americans with Disabilities Act of 1990 provide that no entity shall discriminate against an individual with a disability in connection with the provision of transportation service. The law sets forth specific requirements for vehicle and facility accessibility and the provision of service, including complementary paratransit service.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|---|-------------------------------------|----------------|--|-------------------------|
| a. ADA complaint procedures, if written | All recipients | | 12a1_ParatransitPoliciesProcedures | Appendix C |
| b. ADA complaint form | All recipients | | 12b_ComplaintForm | |
| c. ADA complaint record retention procedures, if written | All recipients | | 12a1_ParatransitPoliciesProcedures | Appendix C |
| d. Driver handbooks/operating and training manuals/ADA-related service bulletins | All recipients that provide service | | 12d1_Operator Training 12d2_Securement Procedures | |
| e. Sample internal service provision monitoring materials, such as surveys, checklists, interview forms, etc. | All recipients that provide service | | 12e1_Driver Road Evaluation 12e2_DVIR 12e3_RS Field Check Form | |

12. American with Disabilities Act (ADA) General

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|--|-------------------------------------|----------------|---|---|
| f. ADA reasonable modifications procedures, if written | All recipients | | 12g1_Passenger Policies | Page 9 and 10 |
| g. Rider’s guides, including paratransit guides. (Often information for general compliance issues, such as service animal accommodation or wheelchairs, is only found in paratransit information even though it is not specific to paratransit.) | All recipients that provide service | | 12g1_Passenger Policies 12g2_ADA Service Animals | |
| h. List of new facilities constructed, or facilities altered since the last review | All recipients | | | Lake Tahoe Community College Mobility Hub |
| i. Current certification of equivalent service and supporting analysis, if inaccessible vehicles have been employed in demand-responsive service of any kind | All recipients | | | N/A |

12. American with Disabilities Act (ADA) General

Questions

1. *If any new facilities constructed or existing facilities altered/renovated were not made accessible to the maximum extent feasible, please explain why.*

N/A, Mobility Hub is fully accessible to all individuals.

2. *For altered/renovated facilities included in Question 1, please provide documentation that the cost of the alterations required to make the path of travel accessible was disproportionate to the overall cost and scope of the alterations.*

New construction, no additional costs were incurred specifically to create a more accessible space.

13. American with Disabilities Act (ADA) Complementary Paratransit

13. AMERICANS WITH DISABILITIES ACT (ADA) - COMPLEMENTARY PARATRANSIT

BASIC REQUIREMENT: Under 49 CFR 37.121(a), each public entity operating a fixed-route system shall provide paratransit or other special service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities who use the fixed route system. “Comparability” is determined by 49 CFR 37.123-37.133. Requirements for complementary paratransit do not apply to commuter bus, commuter rail, or intercity rail systems.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---------------------------------|---|----------------|--|-------------------------|
| a. Paratransit rider's guide | All recipients that provide ADA complementary paratransit service | | 13a_ADA Paratransit rider's guide | |
| b. Paratransit application form | All recipients that provide ADA complementary paratransit service | | 13b_TTD Paratransit Services Application | |

13. American with Disabilities Act (ADA) Complementary Paratransit

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|--|-------------------------|
| c. Operations, dispatch, scheduling or reservation procedures | All recipients that provide ADA complementary paratransit service | | 13c1_Ecolane_Reservations User Guide | |
| d. Sample notification letter templates for conditional eligibility, temporary eligibility, and denials | All recipients that provide ADA complementary paratransit service | | 13d1_ADA Eligibility Letter TEMPLATE 13d2_Denial of ADA Eligibility Letter TEMPLATE | |
| e. Definitions for denials, missed trips, on-time performance, and excessively long trips, along with the related data for the past year, if available | All recipients that provide ADA complementary paratransit service | | 13e_ADA ParatransitPoliciesProcedures | |
| f. ADA complementary paratransit service contracts | All recipients that provide ADA complementary paratransit service | | | N/A |

13. American with Disabilities Act (ADA) Complementary Paratransit

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| g. Oversight tools for service provided under contract or other arrangement or relationship (including, but not limited to, an award, subaward or cooperative agreement), including required reports, questionnaires, and checklists for ADA complementary paratransit service | All recipients that provide ADA complementary paratransit service | | | N/A |
| h. Copies of contracts or other agreements, or terms of other relationships (including, but not limited to, awards, subawards or cooperative agreements) with private entities to operate ADA complementary paratransit service | All recipients that provide ADA complementary paratransit service | | | N/A |

13. American with Disabilities Act (ADA) Complementary Paratransit

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|----------------------|-------------------------|
| i. Oversight tools for subrecipients, including required reports, questionnaires, and checklists for ADA complementary paratransit service | All recipients with subrecipients that provide ADA complementary paratransit service | | | N/A |

Note that it is possible for paratransit guides and information to point to general ADA deficiencies covered in the previous section. For example, while the paratransit guide may be the only place that a requirement for boarding direction or service animal harnesses is found, that does not make it a paratransit-specific deficiency. Use the deficiency codes in the ADA General section for these types of deficiencies, if found. The two ADA sections are designed to work together.

Questions

1. Please describe the system your agency uses to log ADA complementary paratransit service operations data (i.e., Paper, Microsoft Excel, other commercial software, etc.).

Commercial Software: Ecolane.

2. Does your agency monitor its ADA complementary paratransit service capacity?

Yes, through Ecolane.

3. If the answer to question 2 is “no”, please explain why:

N/A

14. Equal Employment Opportunity (EEO)

14. EQUAL EMPLOYMENT OPPORTUNITY

BASIC REQUIREMENT: The recipient must ensure that no person in the United States shall on the grounds of race, color, religion, national origin, sex, age, or disability be excluded from participating in, or denied the benefits of, or be subject to discrimination in employment under any project, program or activity receiving Federal financial assistance under the Federal transit laws

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|-----------------------|-------------------------|
| a. Number of recipient employees working in the Federal Transit Administration (FTA)-funded program | All recipients | 1/27/23 | 14a_Recipient EE List | |
| b. Most recent EEO program, if not uploaded to FTA's Transit Award Management System (TrAMS) | All recipients that meet the threshold for an EEO program | 1/27/23 | 14b_EEO Program | |

14. Equal Employment Opportunity (EEO)

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|---|-------------------------|
| c. Sample documents used for internal and external dissemination of EEO program | All recipients that meet the threshold of the EEO Program requirements to prepare and maintain an abbreviated EEO program | 1/27/23 | 14c1_EEO Statement of Policy 14c2_EEO Policy Acknowledgement Form 14c3_EEO-&-Vets-100 Self Identification 14c4_Hiring Recruitment Policies 14c5_EE Handbook | |
| d. Organizational chart identifying EEO officer | All recipients that meet the threshold for an EEO program | 1/27/23 | 14d_Jan 2023 TTD Org Charts | |
| e. Designated employee and EEO officer job descriptions | All recipients that meet the threshold for an EEO program | 1/27/23 | 14e1_Designation of Personnel Responsibility 14e2_HR Risk Manager Job Description | |
| f. Standard performance evaluation for managers/supervisors | All recipients that meet the threshold for an EEO program | 1/27/23 | 14f_TTD Performance Review Form | |

14. Equal Employment Opportunity (EEO)

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|---|---|
| g. "Employment Practices Chart" (or alternate documentation containing the same information) See FTA Circular 4704.1A Attachment 4 for the listed information | All recipients that meet the threshold for an EEO program | 2/2/23 | 14g_Employment Practices Chart | |
| h. EEO complaint logs (employee names redacted) | All recipients that meet the threshold of the EEO program requirements | N/A | N/A | N/A |
| i. Agendas, sign-in sheets for meetings conducted when the EEO policy and its implementation are explained | All recipients with subrecipients that meet the threshold for an EEO program | 2/1/23 | 14i_Acknowledgement form for new hire | Employee training will be held in March 2023. |
| j. Agendas and sign-in sheets for EEO training or meetings with management | All recipients that meet the threshold for an EEO program | | 14j_Management meeting agenda to review EEO Program | Management training will be held in March 2023. |

14. Equal Employment Opportunity (EEO)

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|--|---|
| k. List of EEO training topics | All recipients that meet the threshold for an EEO program | 1/27/23 | 14k1_EEO EE Course 14k2_EEO Mgr Course | |
| l. List of newly hired supervisors and managers who attended the EEO supervisory training | All recipients that meet the threshold for an EEO program | 2/1/23 | 14l_TTD Mgr Supv EEO Training | Management training will be held in March 2023. |
| m. Sample of recruitment entities and ads for job positions | All recipients that meet the threshold for an EEO program | 1/27/23 | 14m1_Indeed Job Posting 14m2_TTD Job Posting 14m3_Current TTD Employment Opportunities | |
| n. Log of recruitment locations and recruitment dates for the review period | All recipients that meet the threshold for an EEO program | 1/27/23 | 14n_Recruitment Location List | |

14. Equal Employment Opportunity (EEO)

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|------------------------|-------------------------|
| o. List of internal and external dissemination of the EEO Program for each year since the last EEO plan update | All recipients that meet the threshold for an EEO program | 2/1/23 | 14o_Dissemination List | |
| p. List of meetings with affinity groups since the last EEO plan update | All recipients that meet the threshold for an EEO program | N/A | N/A | N/A |
| q. List of subrecipients and/or contractors that meet the threshold to develop an EEO program | All recipients that meet the threshold for an EEO program | N/A | N/A | N/A |

15. School Bus

15. SCHOOL BUS

BASIC REQUIREMENT: Recipients are prohibited from providing school bus service in competition with private school bus operators unless the service qualifies and is approved by the Federal Transit Administration (FTA) Administrator under an allowable exemption. Federally funded equipment or facilities cannot be used to provide exclusive school bus service.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| a. List of assets used in exclusive school bus operations for: <ol style="list-style-type: none"> 1. recipients 2. subrecipients 3. contractors 4. lessees | All recipients that provide bus service | | | N/A |
| b. List of subrecipients, contractors, and lessees that operate exclusive school bus service | All recipients that provide bus service | | | N/A |
| c. List of any complaints received relating to school bus service | All recipients that provide bus service | | | N/A |

15. School Bus

Question

1. *Does the recipient or a subrecipient provide service that is designed or modified to accommodate the needs of school students and school personnel?*

N/A

16. Charter Bus

16. CHARTER BUS

BASIC REQUIREMENT: Recipients are prohibited from using FTA-funded equipment and facilities to provide charter service that unfairly competes with private charter operators. Recipients may operate charter only when the service meets a specified exceptions defined in rule.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| a. Charter service log, along with a clear statement identifying which exception the recipient relied upon when it provided charter service | All recipients that provide bus service | | | N/A |
| b. List of real property (including facilities) and equipment used in charter bus operations for: 1. recipients 2. subrecipients 3. contractors 4. lessees | All recipients that provide bus service | | | N/A |
| c. List of subrecipients, contractors, and lessees that operate charter service | All recipients that provide bus service | | | N/A |

16. Charter Bus

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|----------------------|-------------------------|
| d. List of any complaints received related to charter bus service | All recipients that provide bus service | | | N/A |

17. Drug-Free Workplace Act

17. DRUG-FREE WORKPLACE ACT

BASIC REQUIREMENT: Recipients are required to maintain a drug free workplace for all award-related employees; report any convictions occurring in the workplace timely; and have an ongoing drug free awareness program.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|---|-------------------------|
| a. Written drug free workplace policy | All recipients | 1/4/23 | 17a1_Drug&Alcohol Policy 17a2_DrugFreeWorkplace | |
| b. Examples of drug free awareness notifications, such as brochures, posters, information on bulletin boards, employee assistance programs | All recipients | 1/4/23 | 17b1_Amphetamines 17b2_CocaineDrugFacts 17b3_MarijuanaDrugFacts 17b4_Methamphetamine 17b5_NarcoticsFact Sheet 17b6_PCP 17b7_EAPSummary 17b8_EAPTraining 17b9_EmployeeAssistanceProgram 17b10_KeptoTraining | |

17. Drug-Free Workplace Act

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|----------------|----------------|----------------------|-------------------------|
| c. Number of employees with a Federal or State criminal drug statute conviction during the review period | All recipients | N/A | N/A | N/A |

18. Drug and Alcohol Program

18. DRUG AND ALCOHOL PROGRAM

BASIC REQUIREMENT: Recipients receiving Section 5307, 5309, 5311 or 5339 funds that have safety-sensitive employees must have a drug and alcohol testing program in place for such employees.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|--|-------------------------|
| a. Copy of board-adopted drug and alcohol policy with date of board adoption | All recipients of Sections 5307, 5309, 5311 or 5339 funds with safety-sensitive employees excluding commuter rail-only providers | 1/5/23 | 18a1_DrugAlcoholPolicy 18a2_BoardAdoption | |
| b. List of covered employees placed in safety-sensitive positions and supervisors, or company officials charged with making reasonable suspicion determinations during the review period (include name and date placed in position or first began making reasonable suspicion determinations) | All recipients of Sections 5307, 5309, 5311 or 5339 funds with safety-sensitive employees excluding commuter rail-only providers | 1/5/23 | 18b_SafetySensitiveEEList | |

18. Drug and Alcohol Program

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|--|----------------|-------------------------|-------------------------|
| c. Training programs for covered employees and supervisors | All recipients of Sections 5307, 5309, 5311 or 5339 funds with safety-sensitive employees excluding commuter rail-only providers | 1/13/23 | 18c_D&ATrainingPrograms | |
| d. Certificates of service agents for the Medical Review Officer, Breath Alcohol Technicians, Collectors, and Substance Abuse Professionals | All recipients of Sections 5307, 5309, 5311 or 5339 funds with safety-sensitive employees excluding commuter rail-only providers | 1/11/23 | 18d_ServiceAgentCerts | |

18. Drug and Alcohol Program

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| e. List of subrecipients, contractors, subcontractors, and lessees with safety-sensitive employees | Recipients with subrecipients, contractors, subcontractors, and lessees with safety-sensitive employees who receive Section 5307, 5309, or 5311 funds directly from the recipient | N/A | N/A | N/A |

19. Section 5307 Program Requirements

19. SECTION 5307 PROGRAM REQUIREMENTS

BASIC REQUIREMENT: The recipient must participate in the transportation planning process in accordance with FTA requirements and the metropolitan and statewide planning regulations.

Recipients shall develop, publish, afford an opportunity for a public hearing on, and submit for approval, a program of projects (POP).

Recipients are expected to have a written, locally developed process for soliciting and considering public comment before raising a fare or carrying out a major transportation service reduction.

For fixed-route service supported with Section 5307 assistance, fares charged seniors, persons with disabilities or an individual presenting a Medicare card during off peak hours will not be more than one half the peak hour fares.

***NOTE:** For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.*

19. Section 5307 Program Requirements

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|------------------------------------|--------------------------------------|
| a. For recipients in small urbanized areas: <ul style="list-style-type: none"> • signed metropolitan transportation planning agreement between the recipient, MPO, state(s), and public providers of public transportation • written agreement addressing provisions for developing and sharing performance information, if not addressed in metropolitan transportation planning agreement | All Section 5307 recipients that provide fixed-route service during peak and off-peak hours | | 19a_Mar_2021 Transit MOU Amendment | This MOU satisfies this requirement. |

19. Section 5307 Program Requirements

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|-----------------------------|----------------|---|-------------------------|
| b. If the recipient relies on the public involvement process of the TIP to meet Section 5307 public involvement requirements: <ul style="list-style-type: none"> • MPO public participation plan • TIPs and TIP notices published since the last review | All Section 5307 recipients | | 19b1_2019-Public-Participation-Plan-FINAL 19b2_TMPO_FINAL2019FTIP 19b3_TMPO_FINAL2021FTIP_022521-1 19b4_TMPO_FINAL2023FTIP | |

19. Section 5307 Program Requirements

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|------------------------------------|----------------|----------------------|-------------------------|
| <p>c. If the recipient relies on its own Section 5307 public involvement process:</p> <ul style="list-style-type: none"> • POP public notices for the past three years • Consultative process, including how coordination is performed with interested parties, if written • List of complaints received from interested parties in relation to the POP consultative process • Proposed POPs and final proposed POPs, if amended | <p>All Section 5307 recipients</p> | | | <p>N/A</p> |

19. Section 5307 Program Requirements

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|--|----------------|--|-------------------------|
| d. Written policy for soliciting public comment prior to implementing a fare increase or major service reduction | All Section 5307 recipients who rely on the public involvement process of the TIP to meet Section 5307 public involvement requirements | | 19d_Major Fare and Service Change Policy | |
| e. Half fare/special identification card application | All Section 5307 recipients who on the public involvement process of the TIP to meet Section 5307 public involvement requirements | | 19e_Paratransit ID Card | |

19. Section 5307 Program Requirements

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|--|---|----------------|----------------------|-------------------------|
| f. List of fare increases and major service reductions implemented since last review with date of implementation | All Section 5307 recipients who on the public involvement process of the TIP to meet Section 5307 public involvement requirements | | | N/A |

20. Section 5310 Program Requirements

20. SECTION 5310 PROGRAM REQUIREMENTS

BASIC REQUIREMENT: Recipients must expend Section 5310 funds on eligible projects that meet the specific needs of seniors and individuals with disabilities. Projects selected for funding must be included in a locally developed, coordinated public transit-human services transportation plan. Recipients must approve all subrecipient leases of Section 5310-funded vehicles. Leases of Section 5310-funded vehicles must include required terms and conditions. Either the recipient or subrecipient must hold title to the leased vehicles.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date Submitted | Electronic File Name | Comments from Recipient |
|---|---|----------------|--|-------------------------|
| a. State correspondence approving a public body to coordinate services for seniors and persons with disabilities, if applicable | Designated recipients of Section 5310 funds | 01/18/23 | 20a_application-NV 20a_awardletter_NV | 2 supporting documents |
| b. Certification documentation that no nonprofits are readily available, if applicable | Designated recipients of Section 5310 funds | 01/04/23 | | N/A |
| c. Sample Section 5310 vehicle lease | Designated recipients of Section 5310 funds | 01/04/23 | | N/A |

21. Section 5311 Program Requirements

21. SECTION 5311 PROGRAM REQUIREMENTS

BASIC REQUIREMENT: States must expend Section 5311 funds on eligible projects to support rural public transportation services and intercity bus transportation.

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|---|---------------|----------------|----------------------|-------------------------|
| a. Governor’s certifications for intercity bus for the review period, if applicable | States | 01/04/22 | | N/A |
| b. Intercity bus studies | States | 01/04/22 | | N/A |

22. Public Transportation Agency Safety Plan

22. PUBLIC TRANSPORTATION AGENCY SAFETY PLAN (PTASP)

BASIC REQUIREMENT: Recipients must comply with the Public Transportation Agency Safety Plan (PTASP) regulation (49 CFR Part 673) to ensure public transportation providers develop and implement an Agency Safety Plan (ASP).

NOTE: For files used to satisfy multiple requested documents, please indicate where in the file, i.e., page number, section, etc., the information can be found.

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|---|----------------------|----------------|-------------------------------|---|
| a. ASP(s) and all referenced documents, including policies and/or procedures | Recipients with ASPs | | 22a_2022_TTD_PTASP_Update.pdf | Our 2022 updated PTASP was uploaded to TrAMS April 7, 2022 |
| b. Documentation of the recipient's Board of Directors' or Equivalent Authority's approval of the ASP | Recipients with ASPs | | | The Board of Directors' approval is on page 37 of the plan (Resolution 2022-003). |

22. Public Transportation Agency Safety Plan

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|--|----------------------------|----------------|-------------------------------------|-------------------------|
| c. Documentation of the Safety Committee's approval of the ASP (if applicable) or of development or update of the ASP in coordination with frontline employee representatives (if applicable). | Recipients with ASPs | | 22c_Sept2020SafetyMeetingAgenda.pdf | |
| d. Documentation of the ASP approval by the State Safety Oversight Agency (SSOA) | Rail transit agencies only | | | N/A |
| e. Organizational chart or other documentation of the CSO/SMS Executive's uninterrupted line of reporting to the Accountable Executive, if not included in the ASP | Recipients with ASPs | | | Page 11 of the PTASP. |

22. Public Transportation Agency Safety Plan

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|--|----------------------------|----------------|----------------------|-------------------------|
| f. Emergency Preparedness and Response Plan, if not included in the ASP (rail transit mode only) | Rail transit agencies only | | | N/A |
| g. List of small public transportation providers for which the State developed ASPs, if applicable | Recipients with ASPs | | | N/A |
| h. Small public transportation provider State ASP opt out letter, if applicable | Recipients with ASPs | | | N/A |

23. Cybersecurity

23. CYBERSECURITY

BASIC REQUIREMENT: Recipients that operate rail fixed guideway public transportation systems must certify compliance with the requirements for establishing a cybersecurity process under 49 U.S.C. § 5323(v), a new subsection added by the National Defense Authorization Act for Fiscal Year 2020, Pub. L. 116-92, § 7613 (Dec. 20, 2019).

| Required Documents | Applicability | Date submitted | Electronic file name | Comments from Recipient |
|---|--------------------------------------|----------------|----------------------|-------------------------|
| a. Recipients are not required to provide any documentation to the reviewers relating to this review area, based on the sensitivity of the information. | Recipients that operate rail service | | | N/A |

SECTION C – SITE VISIT SCHEDULE

The areas to be discussed during the site visit will be determined after FTA and the reviewer have reviewed the documents and answers provided to this and any follow-up items requested.

There will be several major milestones that we will collaborate with you to meet before we get to the Virtual Site Visit Exit Conference. These are discussed below:

| Milestone | Timeline |
|--|-------------------------------|
| Virtual Site Visit Entrance Conference Date | Month, Date, Year |
| Review Areas discussions, on-going | Between (Month – Month, Year) |
| Final Documentations for Follow-Up Items Due | Month, Date, Year |
| Transmittal of the Summary of Preliminary Deficiencies | Month, Date, Year |
| Virtual Site Visit Exit Conference Date | Month, Date, Year |

TAHOE REGIONAL PLANNING AGENCY

TDA Triennial Performance Audit, FY 2019/20 - FY 2021/22
Tahoe Transportation District



FINAL REPORT
MAY 2023

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Chapter 1 | Executive Summary

In 2022, the Tahoe Regional Planning Agency selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the two transit operators to which it allocates State of California Transportation Development Act (TDA) funding.

The California Public Utilities Code requires all recipients of Transportation Development Act (TDA) Article 4 funding to undergo an independent performance audit on a three-year cycle in order to maintain funding eligibility. Although not required by the TDA, triennial performance audits of Article 8 recipients are encouraged.

The Triennial Performance Audit is designed to be an independent and objective evaluation of transit services operated by the Tahoe Transportation District, providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three fiscal years. In addition to assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to which it allocates funds.

This chapter summarizes key findings and recommendations developed during the Triennial Performance Audit (TPA) of the Tahoe Transportation District public transit program for the period:

- Fiscal Year 2019/20,
- Fiscal Year 2020/21, and
- Fiscal Year 2021/22.

The Tahoe Transportation District is a bistate agency that administers the transit program for the Lake Tahoe Basin. The District's fixed-route system is comprised of three local fixed routes serving South Lake Tahoe, CA; Stateline, NV; and Minden and Gardnerville, NV. Route 19X offers commuter service to Carson City. Route 28 provides seasonal service to Sand Harbor State Park. Fixed-route service operates from 6:15 a.m. to 8:50 p.m. daily. The service went fare-free in April 2020 for the safety of the operators and passengers due to COVID-19 and continues to be fare-free.

The District's paratransit service is available to eligible passengers not able to use the fixed-route service due to disabilities or medical conditions. Paratransit service hours of operation are the same as those of regular fixed-route. TTD's paratransit service area extends beyond the three-fourths of a mile requirement to one mile and to Kingsbury Grade within the Baseline Service Area. The neighborhoods of Christmas Valley, North Upper Truckee, Tahoe Keys, Pioneer Trail, and Round Hill are included in the Extended Paratransit Service Area.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. Moore & Associates believes the evidence obtained provides a reasonable basis for our

findings and conclusions. The audit team also acknowledges that TTD provides a regional transit service and that TDA funds are utilized in both California and Nevada.

This audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*.

The Triennial Performance Audit includes five elements:

- Compliance requirements,
- Prior recommendations,
- Analysis of program data reporting,
- Performance Audit, and
- Functional review.

Test of Compliance

Based on discussions with Tahoe Transportation District staff, analysis of program performance, and an audit of program compliance and function, the auditors present no compliance findings.

Status of Prior Recommendations

The prior audit – completed in October 2020 by Michael Baker International for the three fiscal years ending June 30, 2019 – included three recommendations:

1. Continue assessment of additional locally generated revenue to meet urban farebox recovery.
Status: No longer relevant.
2. Explore additional opportunities for local partnerships with transportation advocates and providers to increase operational productivity.
Status: Implemented.
3. Seek performance metrics that measure success of the new organizational structure.
Status: Implementation in progress.

Findings and Recommendations

Based on discussions with Tahoe Transportation District staff, analysis of program performance, and a review of program compliance and function, the audit team submits no compliance findings for the Tahoe Transportation District.

The auditors have identified two functional findings. While these findings are not compliance findings, the auditors believe they are significant enough to be addressed within this audit:

1. TTD's ability to operate its transit programs is significantly impacted by its driver shortage.
2. The majority of the vehicles in TTD's active fleet are beyond their useful life.

In completing this Triennial Performance Audit, the auditors submit the following recommendations for TTD’s public transit program. They have been divided into two categories: TDA Program compliance recommendations and functional recommendations. TDA program compliance recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA, while Functional Recommendations address issues identified during the triennial audit that are not specific to TDA compliance.

Exhibit 1.1 Summary of Audit Recommendations

| Functional Recommendations | Importance | Timeline |
|----------------------------|---|-----------------|
| 1 | Continue to identify strategies to recruit drivers and reduce the burden on existing staff. | High Ongoing |
| 2 | Work to reduce the average age of the revenue fleet in order to reduce maintenance costs and improve service reliability. | High Ongoing |

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Chapter 2 | Audit Scope and Methodology

The Triennial Performance Audit (TPA) of Tahoe Transportation District's (TTD) public transit program covers the three-year period ending June 30, 2022. The California Public Utilities Code requires all recipients of Transit Development Act (TDA) funding to complete an independent review on a three-year cycle in order to maintain funding eligibility.

In 2022, the Tahoe Regional Planning Agency (TRPA) selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the two transit operators to which it allocates TDA funding. Moore & Associates, Inc. is a consulting firm specializing in public transportation, including audits of non-TDA Article 4 recipients. Selection of Moore & Associates, Inc. followed a competitive procurement process.

The Triennial Performance Audit is designed to be an independent and objective evaluation of Tahoe Transportation District (TTD) as a public transit operator. Direct benefits of a Triennial Performance Audit include providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three years; helpful insight for use in future planning; and assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized. Finally, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to which it allocates funds.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. The auditors believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*, as well as *Government Audit Standards* published by the U.S. Comptroller General.

Objectives

A Triennial Performance Audit (TPA) has four primary objectives:

1. Assess compliance with TDA regulations;
2. Review improvements subsequently implemented as well as progress toward adopted goals;
3. Evaluate the efficiency and effectiveness of the transit operator; and
4. Provide sound, constructive recommendations for improving the efficiency and functionality of the transit operator.

Scope

The TPA is a systematic review of performance evaluating the efficiency, economy, and effectiveness of the transit operator. The audit of Tahoe Transportation District included five tasks:

1. A review of compliance with TDA requirements and regulations.
2. A review of the status of recommendations included in the prior Triennial Performance Audit.
3. A verification of the methodology for calculating performance indicators including the following activities:
 - Assessment of internal controls,
 - Test of data collection methods,
 - Calculation of performance indicators, and
 - Evaluation of performance.
4. Comparison of data reporting practices:
 - Internal reports,
 - State Controller Reports, and
 - National Transit Database.
5. Examination of the following functions:
 - General management and organization;
 - Service planning;
 - Scheduling, dispatching, and operations;
 - Personnel management and training;
 - Administration;
 - Marketing and public information; and
 - Fleet maintenance.
6. Conclusions and recommendations to address opportunities for improvement based upon analysis of the information collected and the audit of the transit operator's major functions.

Methodology

The methodology for the Triennial Performance Audit of Tahoe Transportation District included thorough review of documents relevant to the scope of the audit, as well as information contained on TTD's website. The documents reviewed included the following (spanning the full three-year period):

- Monthly performance reports;
- State Controller Reports;
- Annual budgets;
- TDA fiscal audits;
- Transit marketing collateral;
- TDA claims;
- Fleet inventory;
- Preventive maintenance schedules and forms;
- California Highway Patrol Terminal Inspection reports;
- National Transit Database reports;

- Accident/road call logs; and
- Organizational chart.

Given impacts of the ongoing COVID-19 pandemic, the methodology for this audit included a virtual site visit with TTD representatives on March 16, 2023. The audit team met with Leslie Conard (Controller), George Fink (Transit System Program Manager), and Joanie Schmitt (Chief Financial Officer), and reviewed materials germane to the triennial audit.

This report is comprised of eight chapters divided into three sections:

1. Executive Summary: A summary of the key findings and recommendations developed during the Triennial Performance Audit process.
2. TPA Scope and Methodology: Methodology of the review and pertinent background information.
3. TPA Results: In-depth discussion of findings surrounding each of the subsequent elements of the audit:
 - Compliance with statutory and regulatory requirements,
 - Status of prior recommendations,
 - Consistency among reported data,
 - Performance measures and trends,
 - Functional audit, and
 - Findings and recommendations.

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Chapter 3 | Program Compliance

This section examines the Tahoe Transportation District's compliance with the Transportation Development Act as well as relevant sections of the California Code of Regulations. An annual certified fiscal audit confirms TDA funds were apportioned in conformance with applicable laws, rules, and regulations. TTD considers full use of funds under California Code of Regulations (CCR) 6754(a) as referring to operating and capital funds. The TPA findings and related comments are delineated in Exhibit 3.1.

Status of compliance items was determined through discussions with TTD staff as well as an inspection of relevant documents including the fiscal audits for each year of the triennium, State Controller annual filings, California Highway Patrol terminal inspections, National Transit Database reports, year-end performance reports, and other compliance-related documentation.

No compliance issues were identified for Tahoe Transportation District.

Developments Occurring During the Audit Period

The FY 2019/20 – FY 2021/22 audit period was significantly different than prior audit periods. The impacts of the COVID-19 pandemic resulted in significant declines in ridership and revenue, while changes to the TDA provided compliance waivers and amended existing legislation. In many instances, transit operators strove to retain operations staff despite adopting a reduced schedule, resulting in significant changes to many cost-related performance metrics. While infusions of funding through the CARES Act mitigated some of the lost revenues for federally funded programs, many transit operators have yet to return to pre-pandemic ridership and fare levels. As a result, this Triennial Performance Audit will provide an assessment not only of how the COVID-19 pandemic impacted the organization, but how it responded to the crisis.

In the 50 years since introduction of the Transportation Development Act, there have been many changes to public transportation in California. Many operators have faced significant challenges in meeting the farebox recovery ratio requirement, calling into question whether it remains the best measure for TDA compliance. In 2018, the chairs of California's state legislative transportation committees requested the California Transit Association spearhead a policy task force to examine the TDA, which resulted in a draft framework for TDA reform released in early 2020. The draft framework maintains the farebox recovery ratio requirement, but eliminates financial penalties and allows more flexibility with respect to individual operator targets. These changes have yet to be implemented due to the COVID-19 pandemic.

Assembly Bill 90, signed into law on June 29, 2020, provides temporary regulatory relief for transit operators required to conform with Transportation Development Act (TDA) farebox recovery ratio thresholds in FY 2019/20 and FY 2020/21. Assembly Bill 149, signed into law on July 16, 2021, provides additional regulatory relief by extending the provisions of AB 90 through FY 2022/23 and adjusting definitions of eligible revenues and operating costs. While the ability to maintain state mandates and performance measures is important, these measures enable transit operators to adjust to the impacts of COVID while continuing to receive their full allocations of funding under the TDA.

Together, these two pieces of legislation include the following provisions specific to transit operator TDA funding under Article 4 and Article 8:

1. Prohibits the imposition of the TDA revenue penalty on an operator that did not maintain the required ratio of fare revenues to operating cost from FY 2019/20 through FY 2022/23.
2. Waives the annual productivity improvement requirement of Section 99244 through FY 2022/23.
3. Adds a temporary provision exempting operators from farebox recovery ratio requirements through FY 2024/25 provided they expend at least the same amount of local funds as in FY 2018/19.
4. Expands the definition of “local funds” to enable the use of federal funding, such as the CARES Act or CRRSAA, to supplement fare revenues and allows operators to calculate free and reduced fares at their actual value.
5. Adjusts the definition of operating cost to exclude the cost of ADA paratransit services, demand-response and micro-transit services designed to extend access to service, ticketing/payment systems, security, some pension costs, and some planning costs.
6. Requires the Controller to calculate and publish the allocation of transit operator revenue-based funds made pursuant to the State Transit Assistance (STA) Program for FY 2020/21 and FY 2021/22.
7. Allows operators to use STA funds as needed to keep transit service levels from being reduced or eliminated through FY 2022/23.

AB 149 also calls for an examination of the triennial performance audit process, to ensure the practice continues to be effective and beneficial.

Exhibit 3.1 Transportation Development Act Compliance Requirements

| Compliance Element | Reference | Compliance | Comments |
|--|-------------|----------------|--|
| State Controller Reports submitted on time. | PUC 99243 | In compliance | FY 2019/20: January 29, 2021 FY 2020/21: January 27, 2022 FY 2021/22: January 31, 2023 |
| Fiscal and compliance audits submitted within 180 days following the end of the fiscal year (or with up to 90-day extension). | PUC 99245 | In compliance | FY 2019/20: December 2, 2020 FY 2020/21: December 1, 2021 FY 2021/22: December 7, 2022 |
| Operator's terminal rated as satisfactory by CHP within the 13 months prior to each TDA claim. | PUC 99251 B | In compliance | September 13, 2018 September 17, 2019 September 14, 2020 October 27, 2021 |
| Operator's claim for TDA funds submitted in compliance with rules and regulations adopted by the RTPA. | PUC 99261 | In compliance | |
| If operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPA. | PUC 99270.1 | Not applicable | |
| Except as otherwise provided, the allocation for any purpose specified under Article 8 may in no year exceed 50% of the amount required to meet the total planning expenditures for that purpose. | PUC 99405 | Not applicable | TTD does not receive Article 8 funding. |
| An operator receiving allocations under Article 8(c) may be subject to regional, countywide, or subarea performance criteria, local match requirements, or fare recovery ratios adopted by resolution of the RTPA. | PUC 99405 | Not applicable | TTD does not receive Article 8 funding. |
| The operator's operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the change(s). | PUC 99266 | In compliance | FY 2019/20: +14.02% FY 2020/21: +39.77% FY 2021/22: +41.41% TTD typically budgets for a fully staffed operation, but in actuality is not fully staffed. This results in higher budgets. |
| The operator's definitions of performance measures are consistent with the Public Utilities Code Section 99247. | PUC 99247 | In compliance | FTE calculation methodology is correct, but should exclude non-work hours (PTO, sick pay, vacation, jury duty, etc.) for future reporting. |
| The operator does not routinely staff with two or more persons a vehicle for public transportation purposes designed to be operated by one person. | PUC 99264 | In compliance | |

| Compliance Element | Reference | Compliance | Comments |
|---|-------------------------------|----------------|---|
| If the operator serves an urbanized area, it has maintained a ratio of fare revenues to operating cost at least equal to one-fifth (20 percent). | PUC 99268.2, 99268.4, 99268.1 | In compliance | FY 2019/20: 7.58% FY 2020/21: 3.73% FY 2021/22: 0.60% <i>Source: TTD ACFRs FY 2020 – FY 2022. Farebox ratio set to 15% by resolution (waived until September 2022). Penalties waived under AB 90 and AB 149.</i> |
| If the operator serves a rural area, it has maintained a ratio of fare revenues to operating cost at least equal to one-tenth (10 percent). | PUC 99268.2, 99268.4, 99268.5 | Not applicable | |
| For a claimant that provides only services to elderly and handicapped persons, the ratio of fare revenues to operating cost shall be at least 10 percent. | PUC 99268.5, CCR 6633.5 | In compliance | FY 2019/20: 4.18% FY 2020/21: 0.00% FY 2021/22: 1.01% <i>Source: TTD ACFRs FY 2020 – FY 2022. Penalties waived under AB 90 and AB 149.</i> |
| The current cost of the operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPA, which will fully fund the retirement system for 40 years. | PUC 99271 | In compliance | TTD contributes to its staff's retirement through a stand-alone retirement plan composed of an employer-controlled 401(a) account (a Social Security replacement plan) equal to 8 percent of employee compensation, an employer contribution to an employee-controlled 401(a) account equal to 4 percent of employee compensation, and an optional employee-funded and employee-controlled 457(b) account. For represented employees, TTD pays 6.2% of employee compensation for Social Security to the IRS, and the plan also includes an optional employee-funded and employee-controlled 457(b) account. TTD matches one-half of represented employees' contributions, up to a maximum of 3 percent. <i>Source: FY 2022 ACFR.</i> |
| If the operator receives State Transit Assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted. | CCR 6754 (a) (3) | In compliance | |

| Compliance Element | Reference | Compliance | Comments |
|---|--------------------|----------------------|----------|
| <p>In order to use State Transit Assistance funds for operating assistance, the operator's total operating cost per revenue hour does not exceed the sum of the preceding year's total plus an amount equal to the product of the percentage change in the CPI for the same period multiplied by the preceding year's total operating cost per revenue hour. An operator may qualify based on the preceding year's operating cost per revenue hour or the average of the three prior years. If an operator does not meet these qualifying tests, the operator may only use STA funds for operating purposes according to a sliding scale.</p> | <p>PUC 99314.6</p> | <p>In compliance</p> | |
| <p>A transit claimant is precluded from receiving monies from the Local Transportation Fund and the State Transit Assistance Fund in an amount which exceeds the claimant's capital and operating costs less the actual amount of fares received, the amount of local support required to meet the fare ratio, the amount of federal operating assistance, and the amount received during the year from a city or county to which the operator has provided services beyond its boundaries.</p> | <p>CCR 6634</p> | <p>In compliance</p> | |

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Chapter 4 | Prior Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance Tahoe Transportation District has made quantifiable progress toward improving both the efficiency and effectiveness of its public transit program.

The prior audit – completed in October 2020 by Michael Baker International for the three fiscal years ending June 30, 2019 – included three recommendations:

1. Continue assessment of additional locally generated revenue to meet urban farebox recovery.

Discussion: The prior auditor noted TTD had made efforts when reasonably possible to include local revenues along with passenger fares in farebox recovery. However, according to the TTD, there was only so much local revenue that could be included in the farebox recovery calculation, as local revenue was needed to match capital projects or pay for operating cost not paid for by FTA grants. The inclusion of advertising and other local revenues in the farebox as shown in the CAFR was constrained by loss of additional revenues such as from Heavenly winter ski shuttles.

Integral to sustaining a planned fare-free system, TTD has been involved in the One Tahoe Initiative for the development and implementation of regional revenue sources for capital projects, transit services, and operations. The levy of transportation user fees is one of the measures being explored. With adoption of the higher urbanized farebox ratio and the consideration of a fare-free transit system to meet larger planning goals in the Tahoe Region, the auditor suggested TTD continue exploring and securing additional local revenue as allowed by State law to support farebox recovery as well as regional planning goals, such as from regional revenue in coordination with TMPO (TRPA), and local contributions such as pre-paid passenger fares through local partnerships.

Progress: Addressing this recommendation has been an ongoing issue. The TTD's Finance Committee and Board are aware of the lack of community support dollars. All contributions coming into the Transit System are analyzed to see if they can be applied towards farebox recovery or if they are needed for unallowable expenditures. For example, FY 2021 included the LCTOP allocation as farebox replacement. TRPA has also awarded CMAQ funds through its Regional Grant Program across the past three years. These funds were awarded for the specific purpose of replacing fares and assisting with marketing. The TTD continues to offer a zero-fare system that began on April 12, 2020 with TRPA's support in hopes to receive local contributions and working towards a regional revenue solution. TTD was happy to see the passage of AB 149 pushing potential relief from the farebox recovery ratio to July 1, 2026. However, it intends to utilize federal funds to meet its farebox recovery ratio requirements beginning in FY 2022/23. As such, this recommendation is no longer relevant.

Status: No longer relevant.

2. Explore additional opportunities for local partnerships with transportation advocates and providers to increase operational productivity.

Discussion: The prior auditor noted the TTD experienced a decrease in ridership for multiple reasons described in the prior audit such as from the restructuring of its service to focus more on the local South Lake Tahoe and commuter markets, and discontinued seasonal casino and winter ski shuttle services. These events during the audit period contributed to declining TDA performance trends such as passengers per hour which decreased 37.2 percent system-wide, from 15.0 passengers per hour in FY 2016 to 9.4 passengers per hour in FY 2019.

The public transit industry is rooted in forging agreements and partnerships to enhance service and productivity. The auditor recommended the TTD, as part of its strategy to increase transit's presence in the community, continue strengthening its relationships with local transportation support organizations such as the South Shore Transportation Management Association (SS/TMA) to recapture passenger trips. The SS/TMA could further assist with public and stakeholder outreach efforts as well as garner support from the local business community for transit through sponsorship and purchase of passes and direct subsidies for employees.

Also, Lake Tahoe Community College (LTCC) is a local institution linked to transit. Completion of the mobility hub on the campus with electric charging station is an example of the active partnership between LTCC and TTD. The infrastructure anchors the TTD's ability to provide transit as a widely visible student service on the college campus, which can lead to other discussions such as a fare pass program.

Further, the mobility hub at LTCC provides convenient transfer/feeder point for micro-mobility modes such as bikes and scooters. Connectivity between transit and micro-mobility could be a solution to the "first-mile/last-mile" gap pervasive in the transit industry while extending the transit network which could increase transit rider attraction and retention. Pilot partnerships between micro-mobility and public transit are being tested, and case studies could provide an operating formula to develop complementary modal solutions that encourage the integration of transit with micro-mobility.

These examples highlighted the recommendation for the TTD to continue building local relationships with existing and potential new partners that can spark greater interest in transit which lead to increased ridership and improved operational productivity.

Progress: The TTD regularly participates in the SS/TMA, including serving on the SS/TMA communication committee. In January 2020, the TTD launched a 24-month pilot program to extend service to Lake Tahoe Community College to support access to later evening classes. TTD also coordinates with Truckee Tahoe Area Regional Transit (TART), Douglas Area Rural Transit (DART), El Dorado Transit, and Eastern Sierra Transit Authority (ESTA).

The Caldor Fire provided the TTD with an opportunity to coordinate with the City, Lake Tahoe Unified School District, and the Douglas County Sheriff's Department. The TTD's operations yard was in the first phase of the phased evacuation. Ultimately the TTD had to move to the east, ending up on the Nevada side of the lake at the school district facility. The TTD set up operations

there and continued to operate, including evaluating residents into Reno. The TTD coordinated with the fire department to utilize paratransit vehicles with lifts to evacuate paratransit clients. When the evacuation order was lifted, the TTD assisted in moving people back from Reno. During this time, no regular routes were operated. The TTD also noted that its three battery-electric buses would not have been useful during the fire response, as there are no chargers on the Nevada side of the lake.

As a bi-state agency, the TTD has the authority to operate transit in exclusion of all others. It works with the Incline Village and Crystal Bay (IVCB) Visitor's Bureau to "loan" the authority to operate across state lines. IVCB provides funding to Placer County to provide micro-transit in Incline Village. The TTD also coordinates with the SS/TMA's South Shore micro-transit service, Lake Link.

TTD also received CMAQ funds through TRPA's Regional Grant Program to partially fund a public relations and marketing campaign promoting transit in the region.

Status: Implemented.

3. [Seek performance metrics that measure success of the new organizational structure.](#)

Discussion: The TTD's transition to an in-house service represents a significant change from the outsourcing of operations and maintenance in the past. The multitude of transit studies and regional visioning plans in the Tahoe Basin and for the TTD provided a backdrop to the strategies and goals for the system. With this new organizational structure as well as restructured service during the audit period, the prior auditor noted the TTD has the opportunity to craft performance measures that could align with new goals that were not present under contracted operations. For example, the transit vision specifically identifies three themes of safe, reliable, and attractive. Each theme when taken in context of transit operations relates to operational functions that can be measured and directly influence overall performance such as cost efficiency and service effectiveness.

Based on development of the TTD's identity and service implementation to meet these themes, either individually or in sum, the prior auditor recommended establishing a method to define success using performance trends and indicators along these themes. It noted these indicators might already be in existing documents such as the Short Range Transit Plan, Transit Master Plan, and TRPA dashboard analytics. The safety theme might associate and define success with objective measures taken over time such as number of accidents while in revenue vehicle service, number of CHP vehicle inspection findings, and number of workers compensation claims. Reliability might include on-time performance trends and daily vehicle pull-out rates, while attractiveness might include ridership changes and customer service or social media inquiries about the service. A core set of objective measures to gauge success over time under the new agency structure would bring additional visibility to the organization and service changes made to the TTD.

Progress: The TTD released a Request for Proposals (RFP) for an update to the SRTP that includes a specific task of evaluating performance measures for regulatory compliance. This task will be a

comprehensive look at appropriate Tahoe-specific performance measures; the data collection required for regulatory compliance; and costs of compliance. It would also include discussion and analysis of the farebox recovery requirement versus zero fare program.

With respect to prior metrics, there are some that must be adjusted to reflect the operating environment. For example, the TTD cannot use the same metric for spare ratio in an alpine environment as nationally. A big storm can result in ice that results in damage to vehicles, requiring repairs in Reno. National average trends do not apply when there is 50 feet of snow annually. The TTD worked with the TRPA to develop new performance measures when the pandemic hit. Initially the goal was survival. Subsequent performance measures have been specific to the environment and operation and tailored to the individual mode.

Status: Implementation in progress.

Chapter 5 | Data Reporting Analysis

An important aspect of the Triennial Performance Audit process is assessing how effectively and consistently the transit operator reports performance statistics to local, state, and federal agencies. Often as a condition of receipt of funding, an operator must collect, manage, and report data to different entities. Ensuring such data are consistent can be challenging given the differing definitions employed by different agencies as well as the varying reporting timeframes. This chapter examines the consistency of performance data reported by Tahoe Transportation District both internally as well as to outside entities during the audit period.

Data was consistently reported within TDA fiscal audits, internal monthly performance summaries, National Transit Database (NTD) reports, and State Controller Financial Transaction Reports except as noted below.

- **Operating cost:** There is some variation between the operating cost reported in the various reports in FY 2022. That year, the difference between the lowest reported amount (NTD) and the highest (State Controller Report) was nearly five percent. This is due to grant match funds being reported differently in the different reports. NTD requested TTD classify its grant match as capital, while the State Controller Report includes it under operating expense.
- **Fare Revenue:** In FY 2021 and FY 2022, the amount of fare revenue differed between reports, with some reported as zero. This is likely due to fare replacement funds being counted in some reports and not in others, since the system went fare-free in April 2020. The State Controller Report includes a note identifying where such contributions are included.
- **Full-Time Equivalent (FTE) Employees:** While TTD appears to be using the correct definition of FTE, there still appears to be some issues with how that data is being reported. In the data provided by the operator for FY 2020, for example, it cited 109,910.57 hours, divided by 2,000, for a total of 54.96 FTE. This is consistent with the employee work hours reported to the NTD. However, 60 employees were reported to the State Controller. It was also determined that the work hours included all paid employee hours, including non-work hours. Excluding non-work hours (such as paid time off, vacation, sick time, jury duty, leave, etc.) reduced the number of hours to 100,239.04, which was divided by 2,000 for a total of 50.12 FTE. In the future, TTD should be mindful to exclude non-work hours from its calculation and report employees accurately in its State Controller Report.

Exhibit 5.1 Data Reporting Comparison

| Performance Measure | System-Wide | | |
|---------------------------------------|-------------|-------------|-------------|
| | FY 2019/20 | FY 2020/21 | FY 2021/22 |
| Operating Cost (Actual \$) | | | |
| <i>TDA fiscal audit</i> | \$5,459,226 | \$5,997,517 | \$6,382,490 |
| <i>National Transit Database</i> | \$5,463,750 | \$5,999,815 | \$6,286,171 |
| <i>State Controller Report</i> | \$5,459,230 | \$6,004,059 | \$6,596,804 |
| Fare Revenue (Actual \$) | | | |
| <i>TDA fiscal audit</i> | \$392,675 | \$201,671 | \$0 |
| <i>National Transit Database</i> | \$392,675 | \$0 | \$0 |
| <i>State Controller Report</i> | \$392,820 | \$201,671 | \$42,720 |
| Vehicle Service Hours (VSH) | | | |
| <i>Monthly Performance Reports</i> | 32,988 | 30,858 | 28,294 |
| <i>National Transit Database</i> | 32,988 | 30,858 | 28,294 |
| <i>State Controller Report</i> | 32,988 | 30,860 | 28,293 |
| Vehicle Service Miles (VSM) | | | |
| <i>Monthly Performance Reports</i> | 504,726 | 477,627 | 423,821 |
| <i>National Transit Database</i> | 504,726 | 477,627 | 423,821 |
| <i>State Controller Report</i> | 504,726 | 477,627 | 423,821 |
| Passengers | | | |
| <i>Monthly Performance Reports</i> | 263,366 | 257,443 | 269,576 |
| <i>National Transit Database</i> | 263,366 | 257,443 | 269,576 |
| <i>State Controller Report</i> | 263,362 | 257,443 | 269,576 |
| Full-Time Equivalent Employees | | | |
| <i>State Controller Report</i> | 60 | 68 | 57 |
| <i>Per TTD hours</i> | 50.12 | 49.98 | 47.91 |
| <i>Per NTD hours</i> | 54.91 | 54.74 | 51.81 |

Chapter 6 | Performance Analysis

Performance indicators are typically employed to quantify and assess the efficiency of a transit operator's activities. Such indicators provide insight into current operations as well as trend analysis of operator performance. Through a review of indicators, relative performance as well as possible inter-relationships between major functions is revealed.

The Transportation Development Act (TDA) requires recipients of TDA funding to track and report five performance indicators:

- Operating Cost/Passenger,
- Operating Cost/Vehicle Service Hour,
- Passengers/Vehicle Service Hour,
- Passengers/Vehicle Service Mile, and
- Vehicle Service Hours/Employee.

To assess the validity and use of performance indicators, the audit team performed the following activities:

- Assessed internal controls in place for the collection of performance-related information,
- Validated collection methods of key data,
- Calculated performance indicators, and
- Evaluated performance indicators.

The procedures used to calculate TDA-required performance measures for the current triennium were verified and compared with indicators included in similar reports to external entities (i.e., State Controller and Federal Transit Administration).

Operating Cost

The Transportation Development Act requires an operator to track and report transit-related costs reflective of the Uniform System of Accounts and Records developed by the State Controller and the California Department of Transportation. The most common method for ensuring this occurs is through a compliance audit report prepared by an independent auditor in accordance with California Code of Regulations Section 6667¹. The annual independent financial audit should confirm the use of the Uniform System of Accounts and Records. *Operating cost* – as defined by PUC Section 99247(a) – excluded the following during the audit period²:

- Cost in the depreciation and amortization expense object class adopted by the State Controller pursuant to PUC Section 99243,

¹ CCR Section 6667 outlines the minimum tasks which must be performed by an independent auditor in conducting the annual fiscal and compliance audit of the transit operator.

² Given the passage of AB 149, the list of excluded costs will be expanded beginning with FY 2021/22.

- Subsidies for commuter rail services operated under the jurisdiction of the Interstate Commerce Commission,
- Direct costs of providing charter service, and
- Vehicle lease costs.

Vehicle Service Hours and Miles

Vehicle Service Hours (VSH) and *Miles (VSM)* are defined as the time/distance during which a revenue vehicle is available to carry fare-paying passengers, and which includes only those times/miles between the time or scheduled time of the first passenger pickup and the time or scheduled time of the last passenger drop-off during a period of the vehicle's continuous availability.³ For example, demand-response service hours include those hours when a vehicle has dropped off a passenger and is traveling to pick up another passenger, but not those hours when the vehicle is unavailable for service due to driver breaks or lunch. For both demand-response and fixed-route services, service hours will exclude hours of "deadhead" travel to the first scheduled pick-up, and will also exclude hours of "deadhead" travel from the last scheduled drop-off back to the terminal. For fixed-route service, a vehicle is in service from first scheduled stop to last scheduled stop, whether or not passengers board or exit at those points (i.e., subtracting driver lunch and breaks but including scheduled layovers).

Passenger Counts

According to the Transportation Development Act, *total passengers* is equal to the total number of unlinked trips (i.e., those trips that are made by a passenger that involve a single boarding and departure), whether revenue-producing or not.

Employees

Employee hours is defined as the total number of hours (regular or overtime) which all employees have worked, and for which they have been paid a wage or salary. The hours must include transportation system-related hours worked by persons employed in connection with the system (whether or not the person is employed directly by the operator). Full-Time Equivalent (FTE) is calculated by dividing the number of person-hours by 2,000.

Fare Revenue

Fare revenue is defined by California Code of Regulations Section 6611.2 as revenue collected from the farebox plus sales of fare media.

³ A vehicle is considered to be in revenue service despite a no-show or late cancellation if the vehicle remains available for passenger use.

TDA Required Indicators

To calculate the TDA indicators for the Tahoe Transportation District, the following sources were employed:

- Operating Cost was not independently calculated as part of this audit. Operating Cost data were obtained via NTD reports for each fiscal year covered by this audit. Operating Cost from the reports was compared against that reported in the District's audited financial reports and appeared to be consistent with TDA guidelines. In accordance with PUC Section 99247(a), the reported costs excluded depreciation and other allowable expenses.
- Fare Revenue was not independently calculated as part of this audit. Fare revenue data were obtained via NTD reports for each fiscal year covered by this audit. This appears to be consistent with TDA guidelines as well as the uniform system of accounts.
- Vehicle Service Hours (VSH) data were obtained via NTD reports submitted to the FTA for each fiscal year covered by this audit. The District's calculation methodology is consistent with PUC guidelines.
- Vehicle Service Miles (VSM) data were obtained via NTD reports submitted to the FTA for each fiscal year covered by this audit. The District's calculation methodology is consistent with PUC guidelines.
- Unlinked trip data were obtained via NTD reports submitted to the FTA for each fiscal year covered by this audit. The District's calculation methodology is consistent with PUC guidelines.
- Full-Time Equivalent (FTE) data were obtained from State Controller Reports for each fiscal year covered by this review. Use of the TDA definition regarding FTE calculation was confirmed.

System Performance Trends

System-wide, operating cost experienced a net 15.1 percent increase during the audit period, and a 13.4 percent net increase across the last six years. Fare revenue, however, steadily decreased during the six-year period, with most of the decline occurring in FY 2020/21 and FY 2021/22 due to the transition to zero-fare. This resulted in a net 100 percent decrease in actual fare revenues during the audit period and a net 100 percent decrease over six years.

Vehicle service hours (VSH) declined every year of the six-year period. This resulted in a net 14.2 percent decrease during the audit period and a net 44.2 percent decrease during the six-year period. Vehicle service miles (VSM) also decreased every year during the six-year period. This resulted in an overall net decrease of 16 percent during the audit period, and a net decrease of 42.3 percent during the six-year period. Ridership declined during five years of the six-year period, though the most significant declines actually occurred prior to the COVID-19 pandemic due to the restructuring of the service which resulted in the elimination of the casino and winter ski shuttles in FY 2019. This led to a 2.4 percent net increase during the audit period and a 68.4 percent net decrease across the six-year period.

Cost-related metrics typically provide an indicator of a system's efficiency, while passenger-related metrics offer insight into its productivity. Improvements are characterized by increases in passenger-related metrics and decreases in cost-related metrics. Operating cost per passenger increased by 12.4

percent during the audit period. Passenger-related metrics rose during the audit period, with passengers per VSH increasing by 19.3 percent and passengers per VSM increasing by 21.9 percent.

Exhibit 6.1 System Performance Indicators

| Performance Measure | System-wide | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 |
| Operating Cost (Actual \$) | \$5,545,453 | \$6,041,423 | \$5,915,925 | \$5,463,750 | \$5,999,815 | \$6,286,171 |
| <i>Annual Change</i> | | 8.9% | -2.1% | -7.6% | 9.8% | 4.8% |
| Fare Revenue (Actual \$) | \$578,048 | \$561,103 | \$619,425 | \$392,675 | \$0 | \$0 |
| <i>Annual Change</i> | | -2.9% | 10.4% | -36.6% | -100.0% | -100.0% |
| Vehicle Service Hours (VSH) | 50,733 | 48,312 | 35,918 | 32,988 | 30,858 | 28,294 |
| <i>Annual Change</i> | | -4.8% | -25.7% | -8.2% | -6.5% | -8.3% |
| Vehicle Service Miles (VSM) | 734,690 | 721,987 | 560,449 | 504,726 | 477,627 | 423,821 |
| <i>Annual Change</i> | | -1.7% | -22.4% | -9.9% | -5.4% | -11.3% |
| Passengers | 852,968 | 643,594 | 338,726 | 263,366 | 257,443 | 269,576 |
| <i>Annual Change</i> | | -24.5% | -47.4% | -22.2% | -2.2% | 4.7% |
| Employees | 68 | 74 | 57 | 60 | 68 | 57 |
| <i>Annual Change</i> | | 8.8% | -23.0% | 5.3% | 13.3% | -16.2% |
| Performance Indicators | | | | | | |
| Operating Cost/VSH (Actual \$) | \$109.31 | \$125.05 | \$164.71 | \$165.63 | \$194.43 | \$222.17 |
| <i>Annual Change</i> | | 14.4% | 31.7% | 0.6% | 17.4% | 14.3% |
| Operating Cost/Passenger (Actual \$) | \$6.50 | \$9.39 | \$17.47 | \$20.75 | \$23.31 | \$23.32 |
| <i>Annual Change</i> | | 44.4% | 86.1% | 18.8% | 12.3% | 0.1% |
| Passengers/VSH | 16.81 | 13.32 | 9.43 | 7.98 | 8.34 | 9.53 |
| <i>Annual Change</i> | | -20.8% | -29.2% | -15.3% | 4.5% | 14.2% |
| Passengers/VSM | 1.16 | 0.89 | 0.60 | 0.52 | 0.54 | 0.64 |
| <i>Annual Change</i> | | -23.2% | -32.2% | -13.7% | 3.3% | 18.0% |
| Farebox Recovery | 10.4% | 9.3% | 10.5% | 7.2% | 0.0% | 0.0% |
| <i>Annual Change</i> | | -10.9% | 12.7% | -31.4% | -100.0% | -100.0% |
| Hours/Employee | 746.1 | 652.9 | 630.1 | 549.8 | 453.8 | 496.4 |
| <i>Annual Change</i> | | -12.5% | -3.5% | -12.7% | -17.5% | 9.4% |
| TDA Non-Required Indicators | | | | | | |
| Operating Cost/VSM | \$7.55 | \$8.37 | \$10.56 | \$10.83 | \$12.56 | \$14.83 |
| <i>Annual Change</i> | | 10.9% | 26.1% | 2.6% | 16.0% | 18.1% |
| VSM/VSH | 14.48 | 14.94 | 15.60 | 15.30 | 15.48 | 14.98 |
| <i>Annual Change</i> | | 3.2% | 4.4% | -1.9% | 1.2% | -3.2% |
| Fare/Passenger | \$0.68 | \$0.87 | \$1.83 | \$1.49 | \$0.00 | \$0.00 |
| <i>Annual Change</i> | | 28.6% | 109.8% | -18.5% | -100.0% | -100.0% |

Sources: FY 2016/17 – FY 2018/19 data from prior Triennial Performance Audit. FY 2019/20 – FY 2021/22 data from NTD reports. System operating costs include reconciling items not reflected in mode-specific totals. FY 2019/20 – FY 2021/22 FTE data from State Controller reports.

Exhibit 6.2 System Ridership

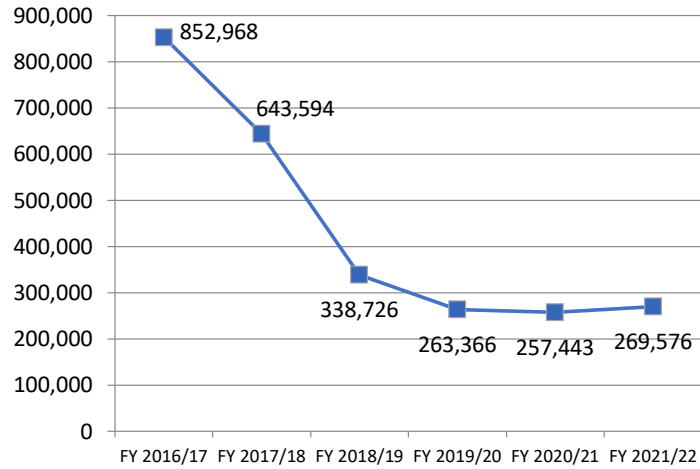


Exhibit 6.3 System Operating Cost/VSH

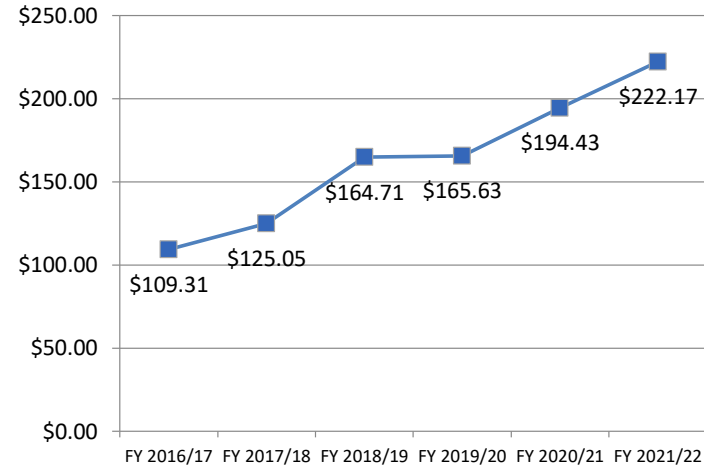


Exhibit 6.4 System Operating Cost/VSM

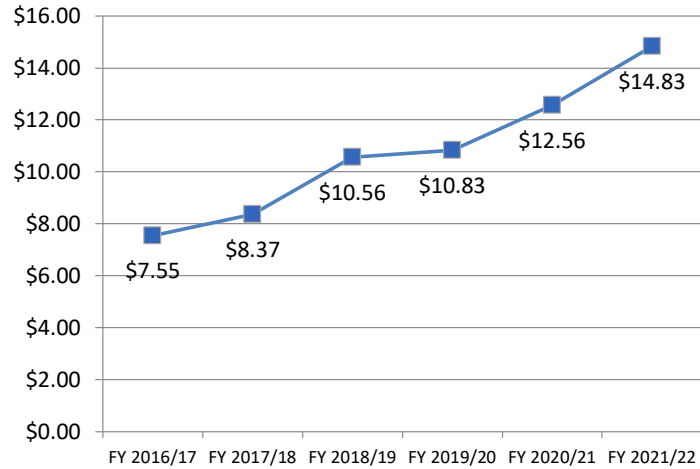


Exhibit 6.5 System VSM/VSH

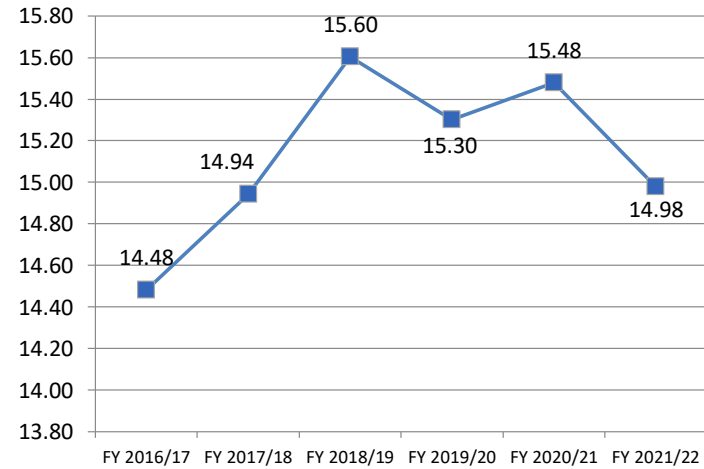


Exhibit 6.6 System Operating Cost/Passenger

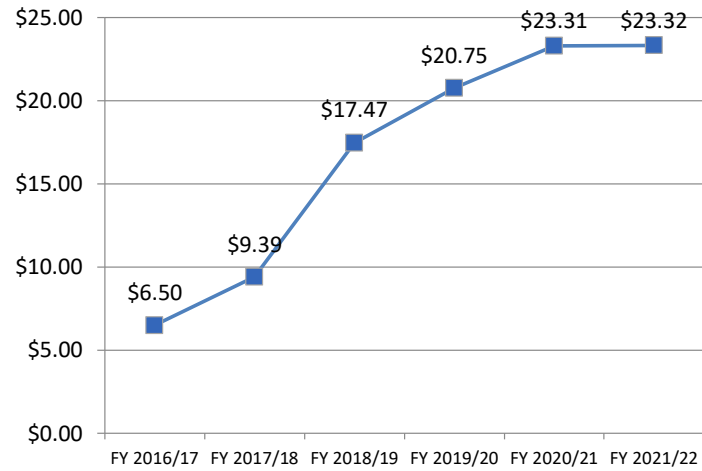


Exhibit 6.7 System Passengers/VSH

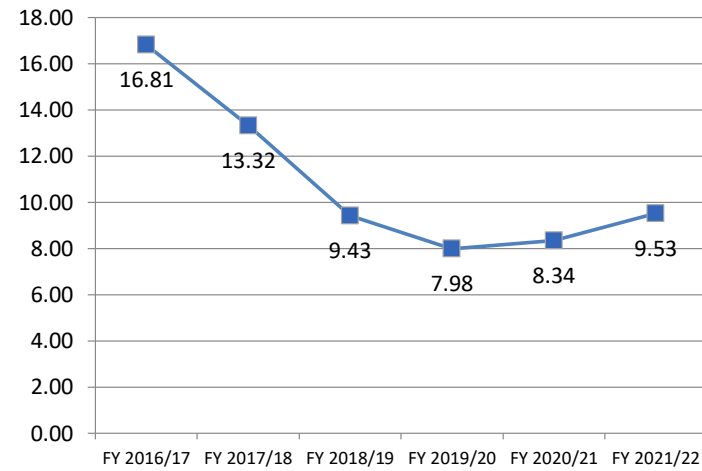


Exhibit 6.8 System Passengers/VSM

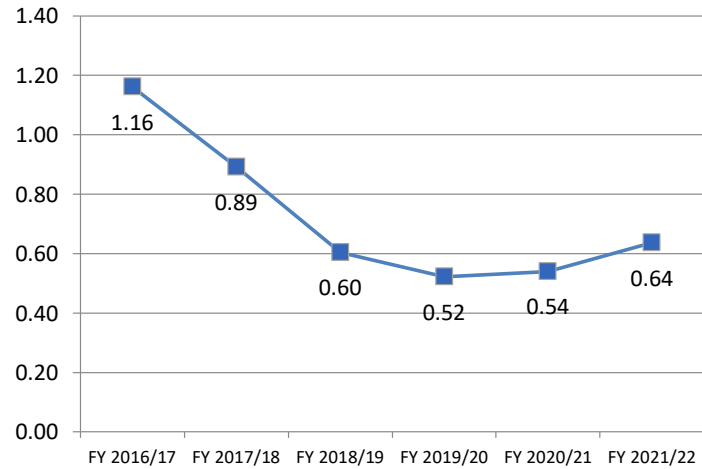


Exhibit 6.9 System VSH/FTE

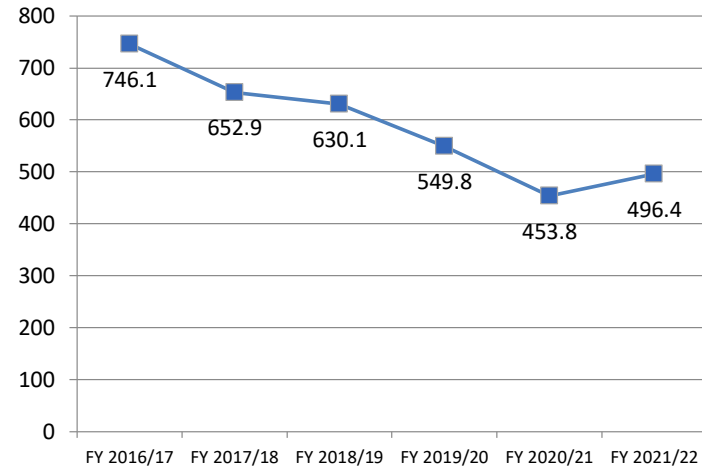


Exhibit 6.10 System Farebox Recovery

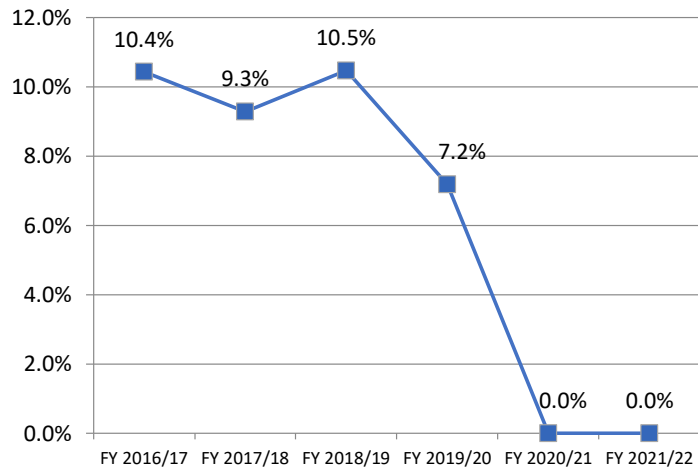
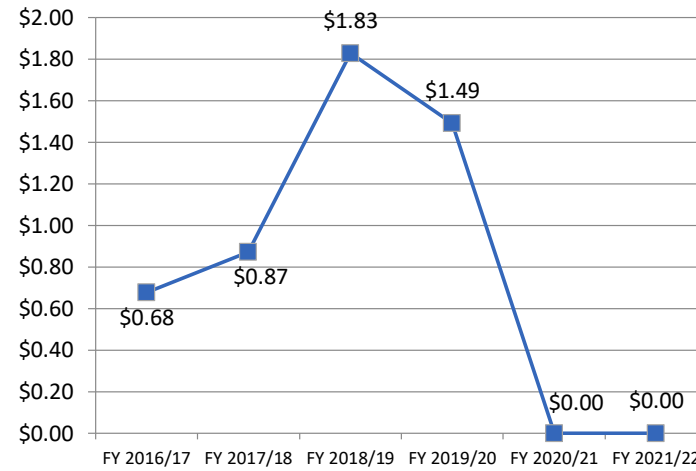


Exhibit 6.11 System Fare/Passenger



Fixed-Route Performance Trends

Fixed-route operating cost experienced a net 8.5 percent increase during the audit period, and a 7.9 percent net increase across the last six years. Fare revenue, however, declined during five years of the six-year period, with the greatest decline occurring in FY 2020/21 and FY 2021/22 due to the transition to zero-fare. This resulted in a net 100 percent decrease during the audit period and a net 100 percent decrease over six years.

Vehicle service hours (VSH) declined every year. This resulted in a net 16.6 percent decrease during the audit period and a net 46.4 percent decrease during the six-year period. Vehicle service miles (VSM) experienced the same pattern with a net 18.5 percent decrease during the audit period and a net 43 percent decrease during the six-year period. Ridership declined every year except FY 2021/22 with significant declines occurring in FY 2017/18 and FY 2018/19 due to significant service changes (25.1 percent and 48.5 percent, respectively). This led to a 3.7 percent net increase during the audit period, but a 68.8 percent net decrease across the six-year period.

Due to the increase in operating cost in FY 2020/21, fixed-route cost-related metrics increased during the audit period. Operating cost per passenger rose by 4.6 percent during the audit period. Passenger-related metrics increased slightly during the audit period, with passengers per VSH increasing by 24.5 percent and passengers per VSM increasing by 27.3 percent.

Exhibit 6.12 Fixed-Route Performance Indicators

| Performance Measure | Fixed-Route | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 |
| Operating Cost (Actual \$) | \$4,734,269 | \$5,195,808 | \$5,175,731 | \$4,710,123 | \$5,268,800 | \$5,109,104 |
| <i>Annual Change</i> | | 9.7% | -0.4% | -9.0% | 11.9% | -3.0% |
| Fare Revenue (Actual \$) | \$506,765 | \$479,480 | \$548,224 | \$366,796 | \$0 | \$0 |
| <i>Annual Change</i> | | -5.4% | 14.3% | -33.1% | -100.0% | -100.0% |
| Vehicle Service Hours (VSH) | 43,654 | 40,808 | 29,898 | 28,059 | 26,731 | 23,388 |
| <i>Annual Change</i> | | -6.5% | -26.7% | -6.2% | -4.7% | -12.5% |
| Vehicle Service Miles (VSM) | 639,926 | 623,622 | 484,583 | 447,570 | 429,850 | 364,834 |
| <i>Annual Change</i> | | -2.5% | -22.3% | -7.6% | -4.0% | -15.1% |
| Passengers | 834,928 | 625,492 | 321,883 | 251,230 | 249,932 | 260,617 |
| <i>Annual Change</i> | | -25.1% | -48.5% | -21.9% | -0.5% | 4.3% |
| Employees | 56 | 67 | 50 | 53 | 61 | 48 |
| <i>Annual Change</i> | | 19.6% | -25.4% | 6.0% | 15.1% | -21.3% |
| Performance Indicators | | | | | | |
| Operating Cost/VSH (Actual \$) | \$108.45 | \$127.32 | \$173.11 | \$167.86 | \$197.10 | \$218.45 |
| <i>Annual Change</i> | | 17.4% | 36.0% | -3.0% | 17.4% | 10.8% |
| Operating Cost/Passenger (Actual \$) | \$5.67 | \$8.31 | \$16.08 | \$18.75 | \$21.08 | \$19.60 |
| <i>Annual Change</i> | | 46.5% | 93.6% | 16.6% | 12.4% | -7.0% |
| Passengers/VSH | 19.13 | 15.33 | 10.77 | 8.95 | 9.35 | 11.14 |
| <i>Annual Change</i> | | -19.9% | -29.8% | -16.8% | 4.4% | 19.2% |
| Passengers/VSM | 1.30 | 1.00 | 0.66 | 0.56 | 0.58 | 0.71 |
| <i>Annual Change</i> | | -23.1% | -33.8% | -15.5% | 3.6% | 22.9% |
| Farebox Recovery | 10.70% | 9.23% | 10.59% | 7.79% | 0.00% | 0.00% |
| <i>Annual Change</i> | | -13.8% | 14.8% | -26.5% | -100.0% | -100.0% |
| Hours/Employee | 779.5 | 609.1 | 598.0 | 529.4 | 438.2 | 487.25 |
| <i>Annual Change</i> | | -21.9% | -1.8% | -11.5% | -17.2% | 11.2% |
| TDA Non-Required Indicators | | | | | | |
| Operating Cost/VSM | \$7.40 | \$8.33 | \$10.68 | \$10.52 | \$12.26 | \$14.00 |
| <i>Annual Change</i> | | 12.6% | 28.2% | -1.5% | 16.5% | 14.2% |
| VSM/VSH | 14.66 | 15.28 | 16.21 | 15.95 | 16.08 | 15.60 |
| <i>Annual Change</i> | | 4.2% | 6.1% | -1.6% | 0.8% | -3.0% |
| Fare/Passenger | \$0.61 | \$0.77 | \$1.70 | \$1.46 | \$0.00 | \$0.00 |
| <i>Annual Change</i> | | 26.3% | 122.2% | -14.3% | -100.0% | -100.0% |

Sources: FY 2016/17 – FY 2018/19 data from prior Triennial Performance Audit. FY 2019/20 – FY 2021/22 data from NTD reports. FY 2019/20 – FY 2021/22 FTE data from State Controller reports.

Exhibit 6.13 Fixed-Route Ridership

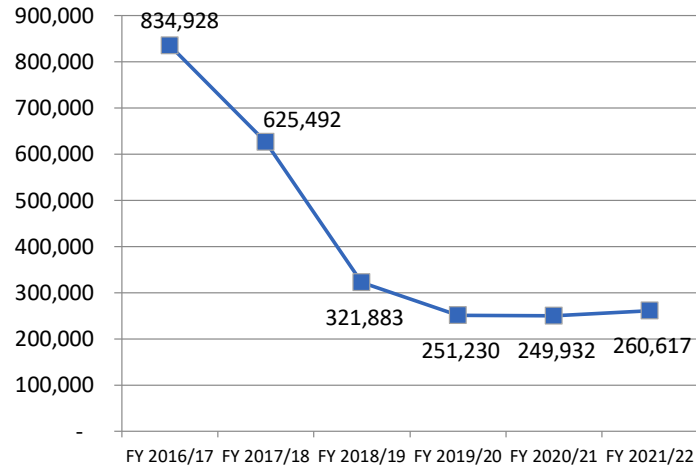


Exhibit 6.14 Fixed-Route Operating Cost/VSH

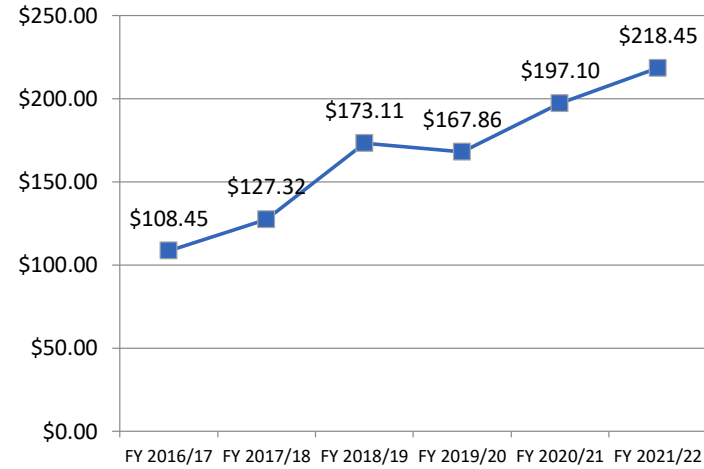


Exhibit 6.15 Fixed-Route Operating Cost/VSM

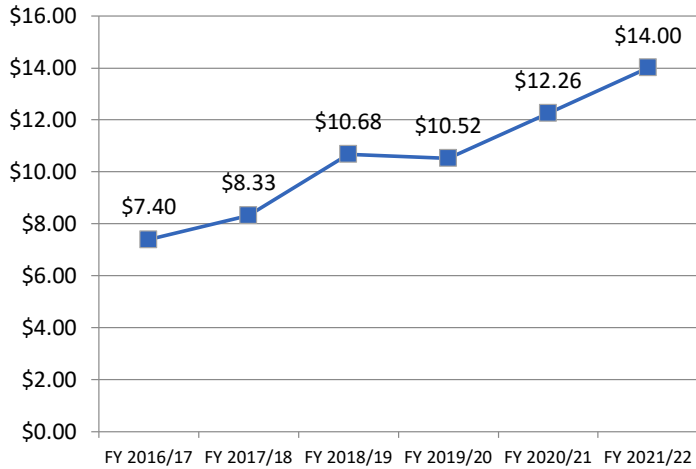


Exhibit 6.16 Fixed-Route VSM/VSH

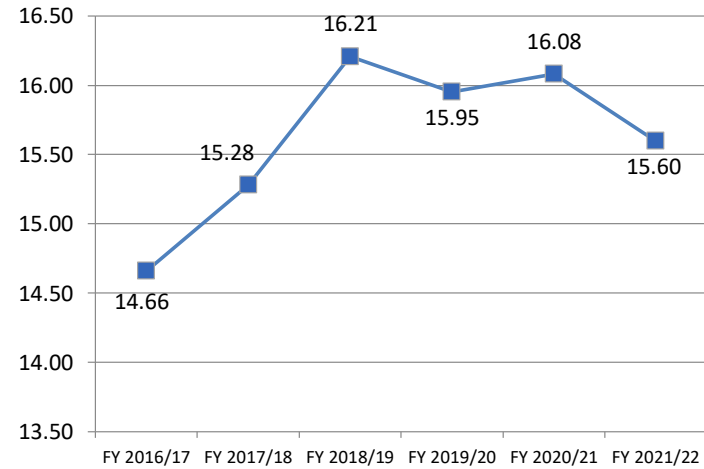


Exhibit 6.17 Fixed-Route Operating Cost/Passenger

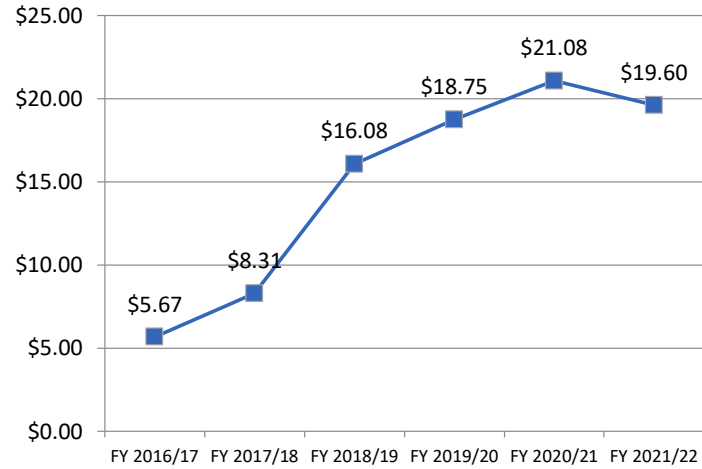


Exhibit 6.18 Fixed-Route Passengers/VSH

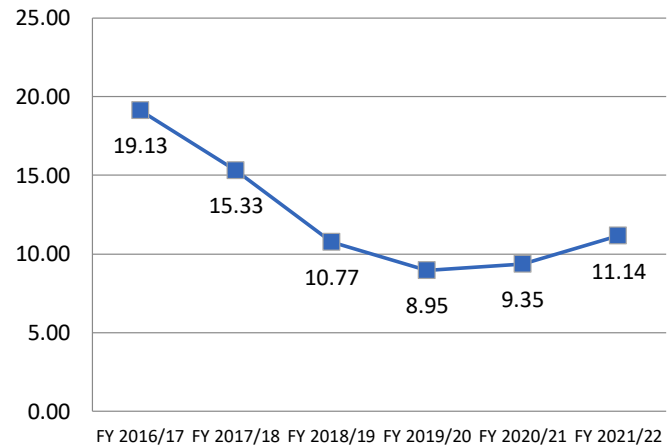


Exhibit 6.19 Fixed-Route Passengers/VSM

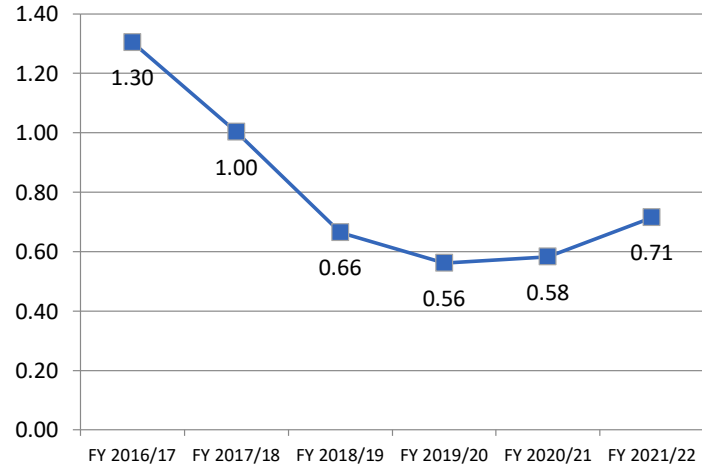


Exhibit 6.20 Fixed-Route VSH/FTE

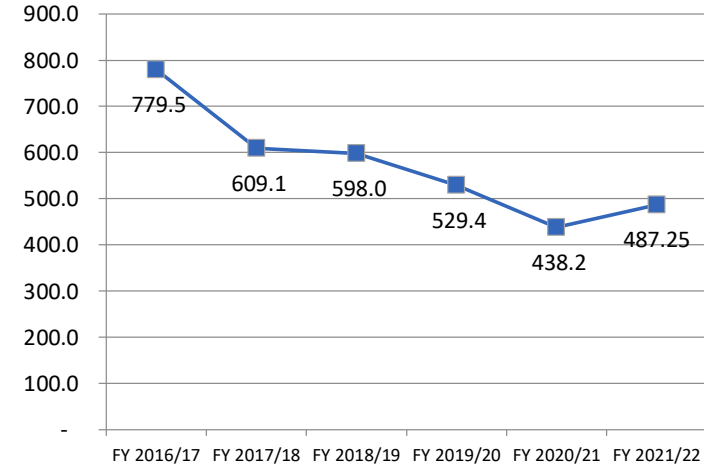


Exhibit 6.21 Fixed-Route Farebox Recovery

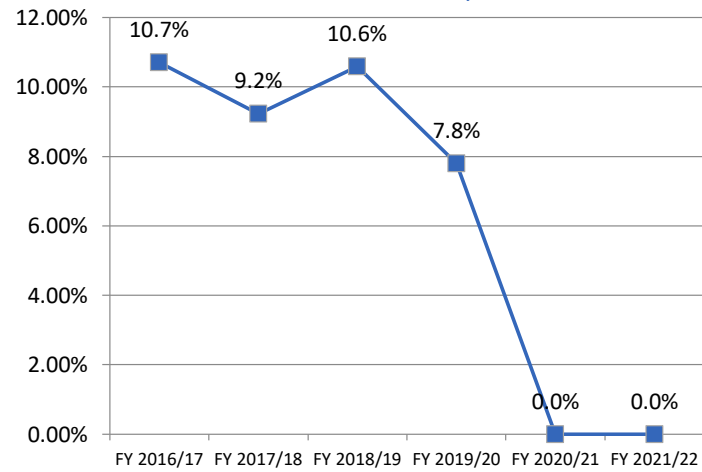
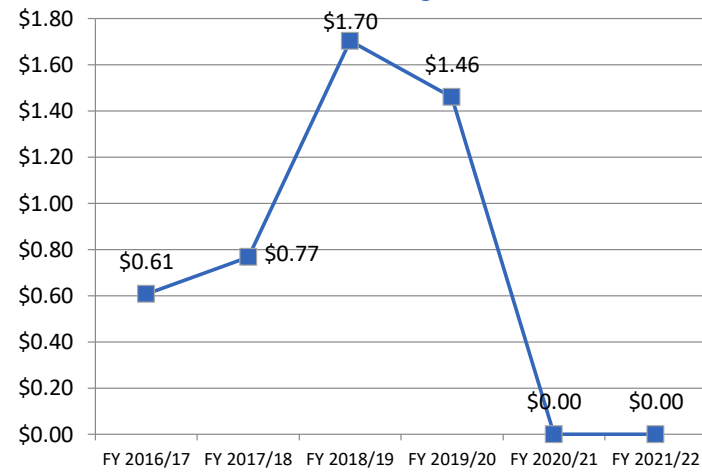


Exhibit 6.22 Fixed-Route Fare/Passenger



Demand-Response Performance Trends

Demand-response operating cost experienced a net 69.3 percent increase during the audit period, and a net 26 percent decrease across the last six years. The significant increase in FY 2021/22 appears to be a combination of an increase in demand over FY 2020/21 (with increases in vehicle service hours, vehicle service miles, and ridership) and rising costs in nearly every budget category (but especially personnel costs). Fare revenue decreased every year during the six-year period, with the exception of a slight increase in FY 2017/18. The service went fare-free during the last two years of the audit period.

Vehicle service hours (VSH) declined during four years of the six-year period. This resulted in a net 0.5 percent decrease during the audit period and a net 30.7 percent decrease during the six-year period. Vehicle service miles (VSM) experienced the same pattern. This resulted in a net 3.2 percent increase during the audit period and a net 37.8 percent decrease during the six-year period. Ridership also declined during four years of the six-year period. This led to a 26.6 percent net decrease during the audit period, and a 50.3 percent net decrease across the six-year period.

Cost-related metrics rose during the audit period, with operating cost per VSH increasing 70.1 percent and operating cost per passenger increasing 129.4 percent during the audit period. Passenger-related metrics fell during the audit period, with passengers per VSH decreasing by 25.8 percent and passengers per VSM increasing by 28.5 percent.

Exhibit 6.23 Demand-Response Performance Indicators

| Performance Measure | Demand-Response | | | | | |
|---|-----------------|------------|------------|------------|------------|-------------|
| | FY 2016/17 | FY 2017/18 | FY 2018/19 | FY 2019/20 | FY 2020/21 | FY 2021/22 |
| Operating Cost (Actual \$) | \$811,184 | \$845,615 | \$740,194 | \$603,454 | \$583,263 | \$1,021,918 |
| <i>Annual Change</i> | | 4.2% | -12.5% | -18.5% | -3.3% | 75.2% |
| Fare Revenue (Actual \$) | \$71,283 | \$81,623 | \$71,201 | \$25,879 | \$0 | \$0 |
| <i>Annual Change</i> | | 14.5% | -12.8% | -63.7% | -100.0% | -100.0% |
| Vehicle Service Hours (VSH) | 7,079 | 7,504 | 6,020 | 4,929 | 4,127 | 4,906 |
| <i>Annual Change</i> | | 6.0% | -19.8% | -18.1% | -16.3% | 18.9% |
| Vehicle Service Miles (VSM) | 94,764 | 98,365 | 75,866 | 57,156 | 47,777 | 58,987 |
| <i>Annual Change</i> | | 3.8% | -22.9% | -24.7% | -16.4% | 23.5% |
| Passengers | 18,040 | 18,102 | 16,843 | 12,136 | 7,511 | 8,959 |
| <i>Annual Change</i> | | 0.3% | -7.0% | -27.9% | -38.1% | 19.3% |
| Employees | 12 | 7 | 7 | 7 | 7 | 9 |
| <i>Annual Change</i> | | -41.7% | 0.0% | 0.0% | 0.0% | 28.6% |
| Performance Indicators | | | | | | |
| Operating Cost/VSH (Actual \$) | \$114.59 | \$112.69 | \$122.96 | \$122.43 | \$141.33 | \$208.30 |
| <i>Annual Change</i> | | -1.7% | 9.1% | -0.4% | 15.4% | 47.4% |
| Operating Cost/Passenger (Actual \$) | \$44.97 | \$46.71 | \$43.95 | \$49.72 | \$77.65 | \$114.07 |
| <i>Annual Change</i> | | 3.9% | -5.9% | 13.1% | 56.2% | 46.9% |
| Passengers/VSH | 2.55 | 2.41 | 2.80 | 2.46 | 1.82 | 1.83 |
| <i>Annual Change</i> | | -5.3% | 16.0% | -12.0% | -26.1% | 0.3% |
| Passengers/VSM | 0.19 | 0.18 | 0.22 | 0.21 | 0.16 | 0.15 |
| <i>Annual Change</i> | | -3.3% | 20.6% | -4.4% | -26.0% | -3.4% |
| Farebox Recovery | 8.8% | 9.7% | 9.6% | 4.3% | 0.0% | 0.0% |
| <i>Annual Change</i> | | 9.8% | -0.3% | -55.4% | -100.0% | -100.0% |
| Hours/Employee | 589.9 | 1,072.0 | 860.0 | 704.1 | 589.6 | 545.1 |
| <i>Annual Change</i> | | 81.7% | -19.8% | -18.1% | -16.3% | -7.5% |
| TDA Non-Required Indicators | | | | | | |
| Operating Cost/VSM | \$8.56 | \$8.60 | \$9.76 | \$10.56 | \$12.21 | \$17.32 |
| <i>Annual Change</i> | | 0.4% | 13.5% | 8.2% | 15.6% | 41.9% |
| VSM/VSH | 13.39 | 13.11 | 12.60 | 11.60 | 11.58 | 12.02 |
| <i>Annual Change</i> | | -2.1% | -3.9% | -8.0% | -0.2% | 3.9% |
| Fare/Passenger | \$3.95 | \$4.51 | \$4.23 | \$2.13 | \$0.00 | \$0.00 |
| <i>Annual Change</i> | | 14.1% | -6.2% | -49.6% | -100.0% | -100.0% |

Sources: FY 2016/17 – FY 2018/19 data from prior Triennial Performance Audit. FY 2019/20 – FY 2021/22 data from NTD reports. FY 2019/20 – FY 2021/22 FTE data from State Controller reports.

Exhibit 6.24 Demand-Response Ridership

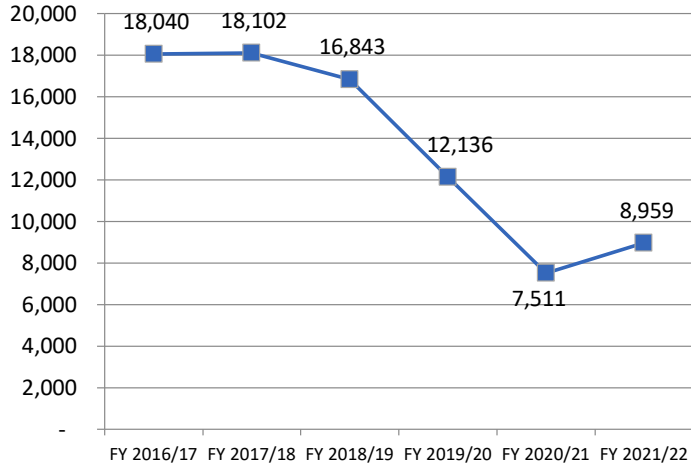


Exhibit 6.25 Demand-Response Operating Cost/VSH

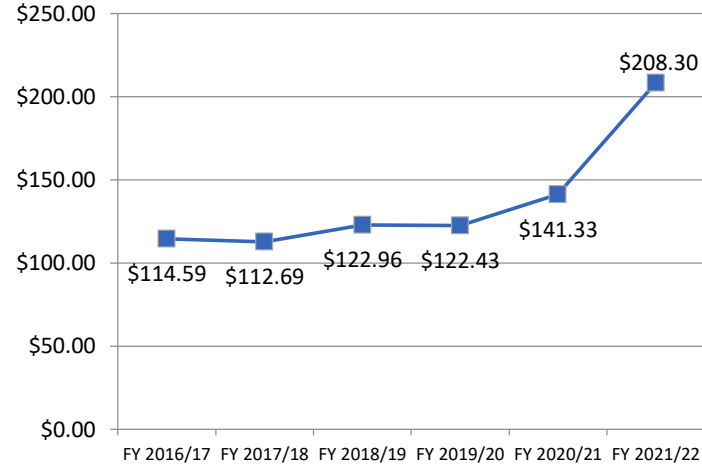


Exhibit 6.26 Demand-Response Operating Cost/VSM

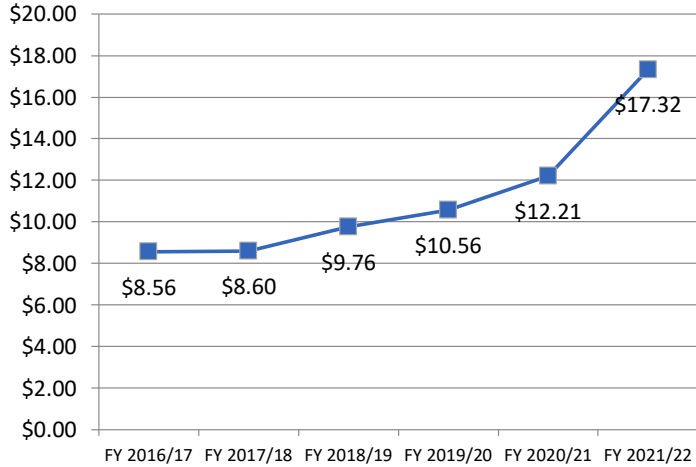


Exhibit 6.27 Demand-Response VSM/VSH

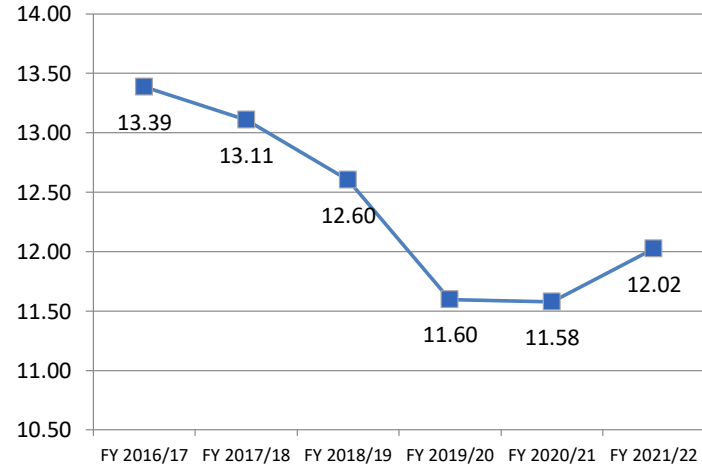


Exhibit 6.28 Demand-Response Operating Cost/Passenger

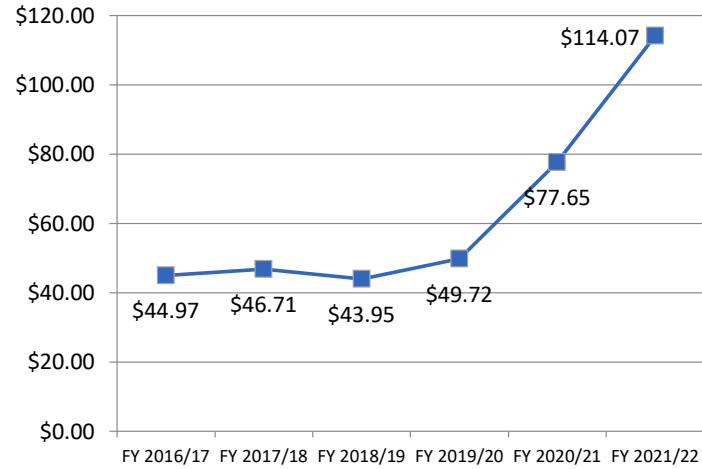


Exhibit 6.29 Demand-Response Passengers/VSH

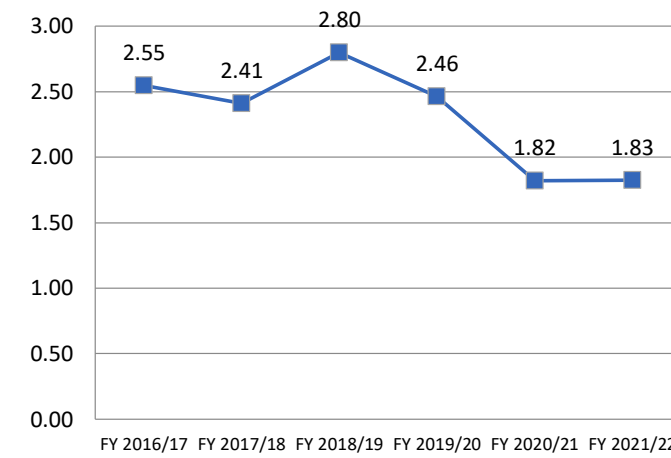


Exhibit 6.30 Demand-Response Passengers/VSM

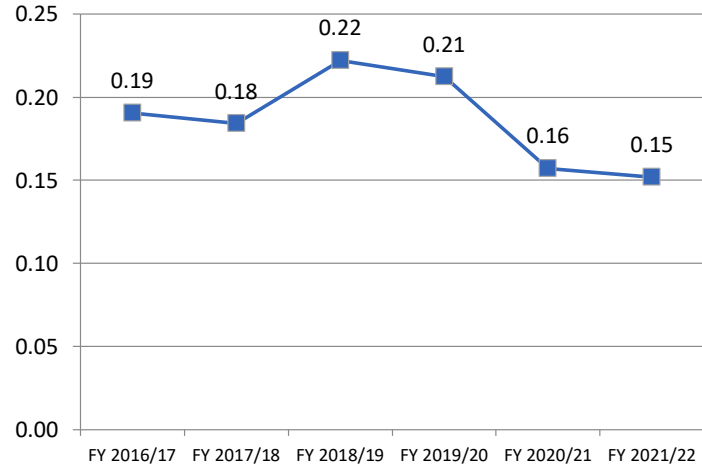


Exhibit 6.31 Demand-Response VSH/FTE

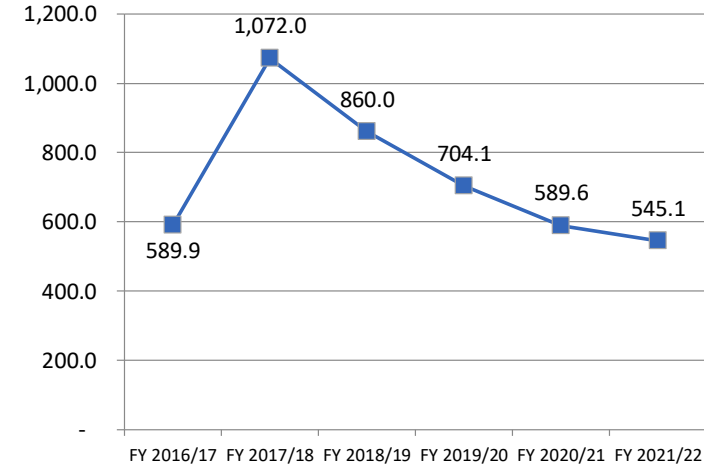


Exhibit 6.32 Demand-Response Farebox Recovery

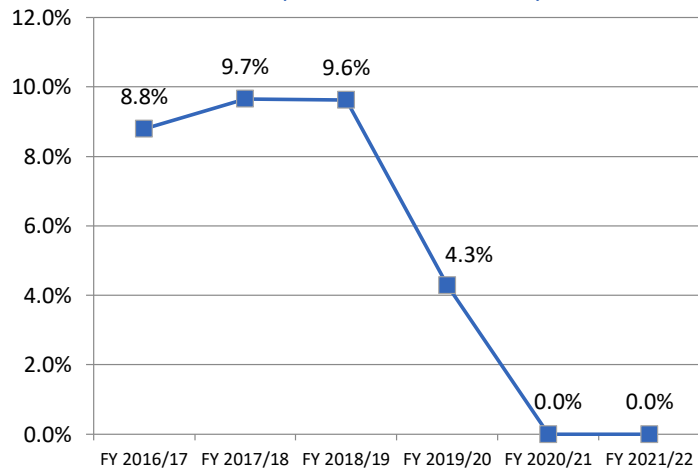
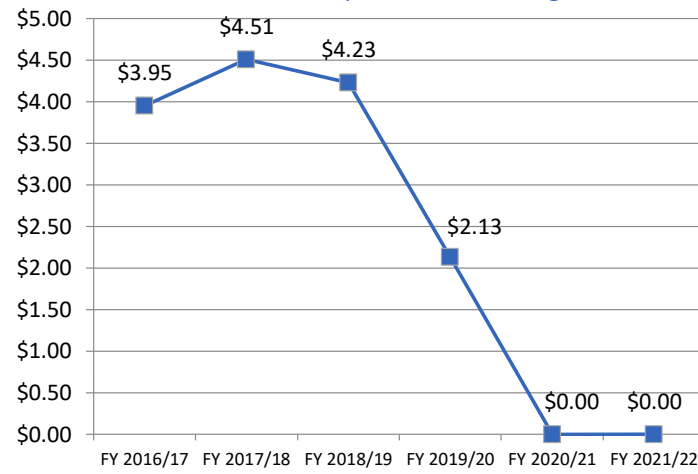


Exhibit 6.33 Demand-Response Fare/Passenger



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Chapter 7 | Functional Review

A functional review of Tahoe Transportation District's public transit program is intended to assess the effectiveness and efficiency of the operator. Following a general summary of the District's transit services, this chapter addresses seven functional areas. The list, taken from Section III of the *Performance Audit Guidebook* published by Caltrans, reflects those transit services provided by TTD through its transit program:

- General management and organization;
- Service planning;
- Administration;
- Marketing and public information;
- Scheduling, dispatch, and operations;
- Personnel management and training; and
- Fleet maintenance.

Service Overview

The Tahoe Transportation District is a bistate agency that administers the transit program for the Lake Tahoe Basin. The District's fixed-route system is comprised of three local fixed routes serving South Lake Tahoe, CA; Stateline, NV; and Minden and Gardnerville, NV. Route 19X offers commuter service to Carson City. Route 28 provides seasonal service to Sand Harbor State Park. Fixed-route service operates from 6:15 a.m. to 8:50 p.m. daily. The service went fare-free in April 2020 for the safety of the operators and passengers due to COVID-19 and continues to be fare-free.

The District's paratransit service is available to eligible passengers not able to use the fixed-route service due to disabilities or medical conditions. Paratransit service hours of operation are the same as those of regular fixed-route. TTD's paratransit service area extends beyond the three-fourths of a mile requirement to one mile and to Kingsbury Grade within the Baseline Service Area. The neighborhoods of Christmas Valley, North Upper Truckee, Tahoe Keys, Pioneer Trail, and Round Hill are included in the Extended Paratransit Service Area. Reservations may be made between 6:00 a.m. and 8:00 p.m. daily. Next day requests must be made before 8:00 p.m., while same-day reservations are accommodated when possible.

Prior to the service going fare-free, baseline service was available to passengers within one-mile of existing fixed-routes for \$3.00. Extended paratransit service was available for \$6.00 for persons outside the one-mile radius of existing fixed routes.

Response to COVID-19 pandemic

The impact of COVID-19 was felt throughout the transit program. Initially, the COVID-19 pandemic had little effect on ridership as most riders are transit-dependent. It exacerbated already-high housing costs and made it difficult to attract and retain employees. Some employees had rental housing sold out from under them and converted by the owners to short-term rentals. Pandemic support programs helped to soften the economic impact for those who did not continue to work. Service suspensions during the pandemic were the result of a lack of staff to operate the service. There were also shortages with mechanics and professional staff.

The District implemented additional cleaning, installed UV purifiers, and went fare-free as a result of the pandemic. All of these strategies are still in place. The pandemic also demonstrated the impact the economy has on staffing. As a public agency, the TTD found it could not compete with private shuttle operators in recruiting staff, which complicated its recovery from the pandemic. The shortage of affordable housing is an additional barrier made worse by the pandemic.

General Management and Organization

The TTD's program performance oversight is very data-driven, relying on a robust management information system. Direction is formulated based on data and shaped by experience. This is especially important in an alpine environment to ensure safe operations in light of extreme weather conditions. The District has established policies and procedures to disseminate information to its staff.

The TTD's transit service is clearly structured with multiple levels of redundancy. Lines of reporting are clearly defined. There is a clear pathway for advancement; however, due to high housing prices and lack of available housing, recruiting and retaining line staff has been difficult. The District is actively seeking funds for a Deputy Director position and was, at the time of the audit site visit, in the process of hiring its first Public Information Officer (PIO).

Service changes during the audit period include:

- In January 2020, the Board unanimously approved extending service to include evening hours to support later classes at Lake Tahoe Community College.
- At the end of FY 2020, the East Shore Express (ESE) service, also known as Route 28, was suspended for the summer (June 2020 through September 2020) due to the pandemic.
- The East Shore Express was also suspended the following summer (June 2021 through September 2021) due to a shortage of drivers.

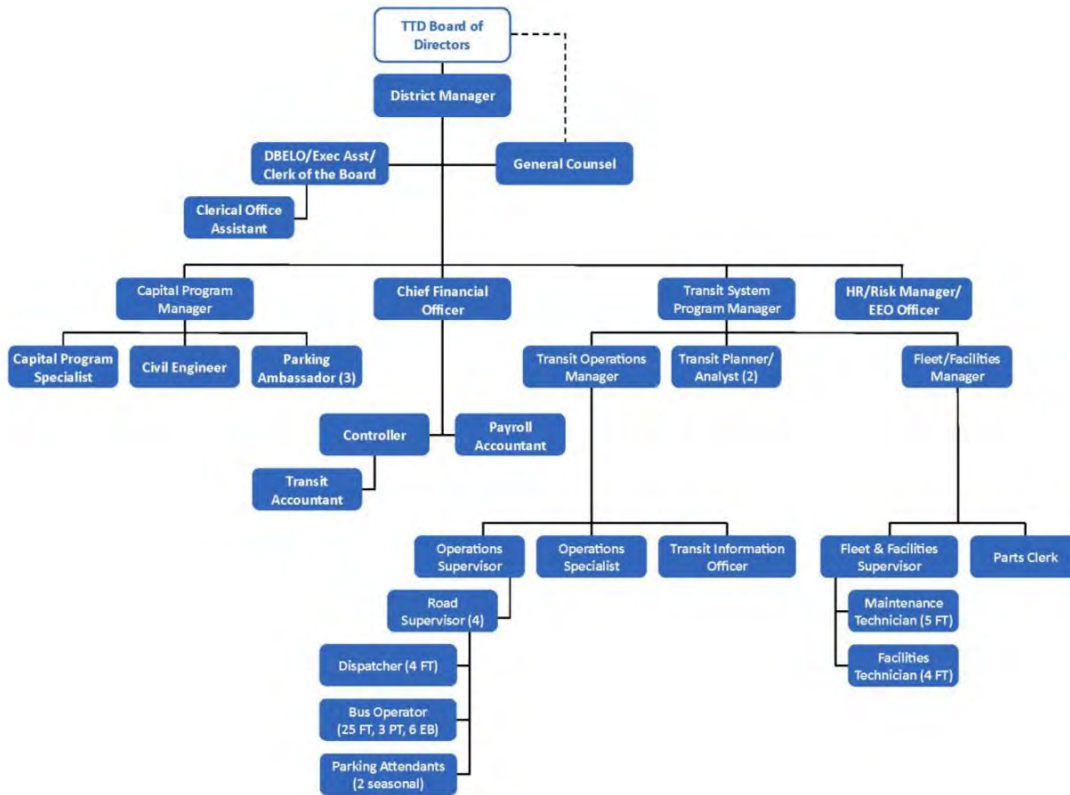
While service changes have been measured against existing goals and objectives, those pre-pandemic goals and objectives are no longer appropriate. Program goals, objectives, and performance standards are being re-evaluated as part of the Short Range Transit Plan currently underway. The new goals are expected to reflect current operating conditions and new modes (such as micro-transit).

Service has continued to be impacted in the aftermath of the COVID-19 pandemic. The departure of bus operators has resulted in additional service suspensions. In addition, the lack of skilled third-party vendors has affected maintenance, in some cases resulting in fleet shortages. Supply chain issues have resulted in the cancellation of new vehicle orders made prior to the pandemic. The vehicle order could not be resubmitted as the manufacturer no longer met the FTA's Buy America requirements. The District hopes to be able to apply these funds to leverage other grant funding it is pursuing.

The Board and MPO were initially very interested in micro-transit. However, after observing the cost and benefit of the North Shore and South Shore micro-transit services, they are more cautious about viewing micro-transit as a productivity solution. The convenience of on-demand service does not outweigh the inherent inefficiency of the programs in this environment.

Exhibit 7.1 illustrates the organizational structure of the transit and fleet maintenance programs within the District.

Exhibit 7.1 Organizational Chart



The District’s governing board is comprised of one member appointed from each of the following: Board of Supervisors of El Dorado County, Board of Supervisors of Placer County, South Lake Tahoe City Council, Board of County Commissioners of Douglas County, Board of County Commissioners of Washoe County, Carson City Board of Supervisors, Truckee-North Tahoe Transportation Management Association, South Shore Transportation Management Association, Tahoe Regional Planning Agency, Governor of Nevada, and Governor of California. An at-large member representing a public or private transportation system is appointed by the voting members. Representatives of Caltrans and NDOT serve as non-voting members. Meetings of the Tahoe Transportation District Board are open to the public alternating between the South Shore and North Shore. Meetings are conducted every other month, on the first Wednesday, at 3:00 p.m.

As a provider of services, the District has developed strong, cooperative relations with other public transportation operators in the region. It has also built strong relationships with Caltrans and FTA Region 9. The District Manager acts as the inter-governmental liaison. There have been some challenges with respect to TRPA’s role as the RTPA and the MPO, as the RTPA role is regulatory in nature and the MPO role is more collaborative, although both roles are served using TRPA staff. This has led to some ambiguity with respect to what is the TTD’s responsibility and what is the TRPA’s responsibility.

Service Planning

The District regularly reviews and evaluates its progress toward established goals and objectives. The four areas of emphasis – identified as critical to baseline success – are safety, workforce development, fleet expansion and replacement, and facility capacity and modernization. The current goals and objectives were presented in the 2017 Short Range Transit Plan (SRTP). Goals and objectives are assessed through regular meetings, grant reporting, grant proposals, and transit planning, with key performance indicators for various agencies and stakeholders evaluated monthly, quarterly, annually, or semi-annually.

During and since the COVID-19 pandemic, two of the key goals – safety and workforce development – have become increasingly crucial to the operation of a resilient transit system. While the TTD continues to work toward goals contained in the SRTP and other plans (including putting electric buses on the road), the continuing impacts of the pandemic have made achieving some goals challenging, especially those related to fleet replacement and workforce development.

The Short Range Transit Plan is the primary transit service planning document for the TTD. The last SRTP was prepared in-house in 2017, and the TTD is working with a consultant to complete an updated SRTP in the summer 2023.

The District ensures all services, regardless of type, are accessible to persons with disabilities. The fleet is 100 percent accessible, as are all facilities. Wherever possible, the transit program exceeds federal minimums. Staff also engage with local advocacy groups and participate in emergency planning for special needs transportation, which was most recently deployed as part of the Caldor Fire response.

The District provides ample opportunity for public participation. Most activities are guided by planning processes (such as the SRTP), the Title VI Plan, and specific policies (such as major service changes). Efforts are made to hold public hearings and public participation activities at times and locations that are convenient and accessible for the public, such as during Board meetings. Translated documents and translators are provided upon request. Virtual participation in Board meetings helps to expand accessibility. In addition, public comments may be provided for any item presented to the Board.

The TTD relies on regional rider surveys conducted by TRPA. A community survey was conducted from June 2, 2021 to July 1, 2021. A combination of survey methods (including in-person intercept) is typically used, though the most recent survey included only online and phone methodologies. In that effort, 74 percent of surveys were collected online.

Administration

The District's Finance staff work with transit management to project annual costs when developing the budget, taking into account prior history, future anticipated trends, and the aging of the transit fleet. TTD maintains a structurally balanced budget, with revenues equal to or exceeding expenses. The proposed budget is presented to the Board for adoption 60 days prior to the start of the new fiscal year. Board approval is required for any budget revisions that affect the total appropriations of a given fund.

TTD staff monitor budgeted to actual revenues and expenditures on a monthly basis. This information is presented to the Board during its regular meetings. Annual audited financial statements are presented to the Finance Committee with a recommendation of acceptance to the Board. Should actual expenses

exceed budgeted expectations, staff reviews the budget to see if there are savings in another line item that could be transferred. If not, a budget amendment is submitted to the Finance Committee.

The TTD previously used Microsoft Dynamics as its financial management software. In FY 2023 it upgraded to Microsoft Business Central. Staff also utilize Excel spreadsheets to track expenses allocated by revenue hours/miles, compare grant invoice amounts to the General Ledger, and track and verify expenses charged to grants and the TDA. This additional process ensures expenses are charged correctly to each grant and no expense is charged twice.

Grants are managed by a cross-departmental team. The project manager defines the scope and works with the finance team to develop the budget and apply for the grant. Project managers are responsible for budget expenditure tracking and compliance with grant conditions for use of funds. Finance staff process the invoices for payment and report the financial information. Project managers report the milestone progress for the grants.

The TTD applies for any grant consistent with its Board-adopted fiscal year Work Elements. This includes federal operating and capital grants, state funding (such as TDA), and other state grants (such as LCTOP and Nevada State Parks). If a grant does not fall within the adopted Work Elements, the Work Elements must be amended along with the budget revision. The District has not lost any grants due to inattention or failure to comply with requirements.

State funding is used to benefit the transit system as a whole, regardless of in which state the money is actually spent. There is a precedent for this – in Imperial County, a tribal government located in California receives state TDA funding with which it purchases service from the transit operator in Yuma, Arizona. While the money is technically spent in Arizona, users of the service in California benefit both from the service provided (which operates in both states) as well as the connectivity to Yuma.

The District has a Risk Manager on staff, and has a procedure for processing claims. LWP Claims Solutions is the insurance provider for California employees, and Alternative Service Concepts is the insurance provider for Nevada employees. The TTD is a member of PRISM for California coverage and PACT for Nevada coverage; both organizations are member-based risk-sharing insurance pools. The safety of operating practices is reviewed by the District during monthly Safety Committee meetings.

All contracts are managed by the appropriate project manager with assistance from the finance staff. Oversight of contracts includes monthly reporting, review of performance measures, and routine inspections. Contracts greater than \$74,999 must be approved by the TTD Board. Any changes to scope requiring a cost change over \$10,000, needs to have a sole source justification. The current disaster preparedness and response plan is readily accessible in the Shop Street administrative office.

All contracts funded with transit funding are managed by the appropriate project manager, who works closely with the finance department. Any contract greater than \$75,000 must be approved by the Board. A purchase order is issued at the time of contract execution. Staff receive invoices and progress memos (if required by the contract) from the vendor and issues payment against the purchase order. Staff utilize a worksheet for contract tracking to verify invoice balances. Invoices are checked against deliverables to ensure items have been received before an invoice is paid.

Regular facility management (such as general bus stop maintenance and janitorial) is primarily handled in-house, though extensive facility work may be contracted out. A ledger is used to track assignments and facility work orders.

Non-exempt operational staff are required to clock in/out using the UKG timekeeping system. Non-exempt operational staff who are unable to use a time clock submit timesheets or manifests. Exempt operational and all administrative staff submit their hours using MS Business Central time journals. The District Manager signs/approves checks processed by payroll. The Chief Financial Officer approves direct deposits uploaded to Nevada State Bank. Approximately 95 percent of employees are enrolled in direct deposit. Virtual and physical employee records are securely managed and stored. Changes to employee data are initiated by the Human Resources Manager and sent to payroll. Status changes must be approved by Human Resources, the District Manager and Chief Financial Officer before being sent to payroll.

Financial policies and procedures and responsibilities are all clearly defined. Each activity includes multiple steps and review opportunities within a formal process clearly illustrated by a flow chart. For example, the TTD utilizes the following process for accounts payable:

1. The Executive Assistant or Clerical Office Assistant receives invoice via mail or email, date stamps the invoice, and forward it for review and approval.
2. Transit Accountant reviews the invoice and obtains approval by the Transit System Manager or Fleet and Facilities Manager.
3. Transit Accountant matches the invoice to the purchase order, enters the invoice and payments journal, issues a check, and prints the check register.
4. District Manager approves the check register and verifies there are no gaps in check numbers.
5. Clerical Office Assistant scans checks and backup, copies invoices for grant files, mails the check, and files the original documents in the vendor file.

The District has established procurement policies that follow FTA procurement rules. The procurement manual was revised in October 2019, with an additional procurement procedure issued in January 2022. This document provides an overview of the procurement process, the full details of which are included in the procurement manual. All purchases over \$75,000 must be presented to the Board along with a fiscal analysis. The TTD strives to competitively procure goods and services over \$10,000, either through quotes or an RFP. Some goods and services must be sole-sourced due to a lack of vendors in the area. The TTD works with other agencies with respect to the procurement of capital assets (such as transit buses). Staff regularly attend webinars and review changes to FTA procurement policies as they arise.

The District does not have an internal audit function. However, it does have strong internal controls, with financial data submitted to the Finance Committee and Board regularly.

Marketing and Public Information

The TTD previously engaged a marketing firm to develop a marketing plan. However, the plan almost exclusively focused on social media, and ultimately was unsuccessful. TTD felt this approach failed to engage stakeholders and get people involved. The firm's contract was terminated and TTD rethought its approach. At the time of the site visit, the District was in the process of hiring a Public Information Officer to handle messaging and marketing of TTD services moving forward.

Beginning in 2022, schedules were only available online digitally via a QR code. This ensures the most current schedule information is available, which is important given how service has had to adapt to the driver shortage.

Customer inquiries, concerns, and compliments are encouraged and can be received by phone, email, and other methods. All customer contacts are entered in an information management system. Calls are logged and responded to effectively and efficiently.

The TTD tracks trends and reviews survey data to determine community service needs. While the District has a marketing plan, confidence in that plan’s effectiveness is very low. The public’s perception of Tahoe Transportation District is moderately positive. The TTD regularly coordinates with the South Shore Transportation Management Association and other groups to promote transit services.



Scheduling, Dispatch, and Operations

The TTD transit service is operated in-house. Drivers and dispatchers are represented by Teamsters Local #533 out of Reno. Currently, the TTD is budgeted for 25 full-time drivers, but only 15 positions are filled. There are no part-time drivers; however, there three extra board drivers and an additional two drivers are in training. Part-time driver positions are proposed to be eliminated as part of a FY 2023 budget amendment. The reason for this decision is two-fold. First, full-time driver positions are more attractive, and they have not had anyone express interest in being a part-time driver. Second, part-time positions are part of the budget. The TTD would rather adjust the budget to what they have, rather than continually including positions that are never filled. Once all the full-time positions are filled, it may consider budgeting for part-time driver positions once again.

Route assignments are conducted via a bidding process. Open shifts are offered to drivers in seniority order. A minimum of two bids is required each year, although the TTD has conducted up to four depending on need. Labor agreements only affect route or shift assignments with respect to how the bidding process is conducted.

Vacation time is requested as far in advance as possible. Coverage for scheduled absences is offered to drivers in seniority order. Unscheduled absences (call-outs) require one hour of notice for shifts prior to 10:00 a.m. and a two-hour notice for shifts after 10:00 a.m. In these situations, a driver who is not scheduled is contacted to see if they want to pick up the shift. If no off-duty driver is available, a dispatcher or road supervisor will cover the route. The attendance policy is clearly defined in the collective bargaining agreement. There is no attendance reward program, though employee annual merit raises can be negatively affected by unexcused absences.

Vehicles are typically assigned to routes based on the size of vehicle and the number of passengers it can carry. The exception is the electric vehicles, which generally run on the route that has charging time built

into the schedule. All drivers are cross-trained to operate any vehicle in the fleet. The maintenance and dispatch teams communicate effectively regarding which vehicles are available for service.

As of April 2020, the TTD went fare-free and revenue collection was no longer needed. Prior to the fare free service, fareboxes were pulled at the end of the route and deposited into a mobile vault, to which only the Controller had access. The TTD contracted with Loomis for the pickup, counting, and deposit of all cash from the fareboxes twice a week. TTD finance staff would verify the amount counted reconciles with the amount that is on the farebox report. The Controller used the reports from Solutions for Transit and the bank deposit slips provided by Loomis to verify what was deposited into the bank matches what was collected from GFI and counted by Loomis within two percent. Anything that was over or under the two percent threshold was investigated and resolved. Passes were sold through the Y Transit Center and at the District's Administration office.

Personnel Management and Training

There are not enough drivers being recruited to meet TTD operational needs, which has resulted in the suspension of some service. At the time of the site visit, the TTD was short approximately eight drivers. Recruitment and training are continual and ongoing, with additional incentives such as unlimited overtime and a five dollar per hour differential to fill open shifts. Employee recruitment is conducted via multiple methodologies, including job fairs, social media, Indeed, transportation publications, the TTD website, and colleges and universities in the area. The TTD has considered increasing hourly wages, but that would only put them ahead for a short period of time due to private operators' greater flexibility to increase wages. It would not be a sustainable solution. A lack of available affordable housing has been another barrier to workforce development, although the TTD has contacted two affordable housing communities currently being developed about the potential for setting aside units for TTD employees.

Most candidates that apply do not have experience nor do they have a commercial driver's license (CDL). TTD gets a small number of licensed and fully credentialed operators. Training is available to new hires including obtaining a permit as well as the CDL. All drivers are required to meet the same licensing and certification requirements, which includes a Class B CDL with air brake and passenger endorsements.

Between March 2022 and March 2023, the turnover rate was more than 46 percent. During that time, 15 of the 18 employees that left resigned. The TTD attributes the high turnover rate to some combination of inadequate compensation, life events, workplace culture, facility and equipment conditions, being overworked, housing issues, and retirement. While the TTD has limited control over some of these issues, most are beyond its ability to correct at present.

The District strives to motivate its employees through recognition (i.e., employee engagement program, operator appreciation day, all-employee appreciation days, birthdays, service awards, etc.), encouraging teamwork, transparency, sense of security and safety, employee rewards, promotional opportunities, and training opportunities. There is an operator bonus incentive program, giving \$3,000 to fully licensed and credentialed, and \$2,000 to not fully licensed and credentialed. An annual two percent pay increase is available, with an additional up to two percent with satisfactory attendance. The TTD also offers a shift differential of an additional five dollars per hour. Only the annual increases including the additional two percent for attendance and shift differential are written into the CBA. The TTD also offers all employees a \$500 referral incentive and longevity award depending on years of service. Annual performance

evaluations are completed on the employee's anniversary date. Operators are also reviewed periodically throughout the year through road checks and gate checks.

All training is being conducted in-house. The TTD is registered with the Federal Motor Carrier Safety Administration (FMCSA) as a training provider, which enables it to conduct all federally required and behind-the-wheel training. The training team is overseen by the Operations Manager and led by the Operations Supervisor. Two Road Supervisors and one Dispatcher assist in hand-on and direct training. The TTD also utilizes human resources and some third-party vendors for training. The District provides comprehensive training to take an inexperienced recruit through the CDL permit, federally required training and drive time, training in TTD policies and procedures, and CDL testing. CDL testing occurs at either the California or Nevada DMV, depending upon in which state the candidate holds their non-commercial license.

Safety activities include monthly safety meetings, during which relevant training refreshers and training on new equipment is provided and safety issues addressed. The District also utilizes weekly driver safety messages. Unsafe actions are immediately addressed and solutions developed. Any employee can report an unsafe act, safety concern, or upcoming issue to leadership and it will be addressed right away. All vehicles are equipped with safety equipment including first aid kits, fire extinguishers, chock blocks, snow chains, driver sunshades, UV filtration systems, and video surveillance.

Discipline and attendance policies are outlined in the collective bargaining agreement, which is provided to all employees upon the start of employment. A progressive discipline process is defined for minor violations and details what actions are considered serious versus minor violations. The attendance policy utilizes a point system for absences and tardiness. The TTD also maintains a drug and alcohol program that complies with FTA requirements for random testing.

The District provides comprehensive benefits to all full-time employees, including medical, dental, life, and short-term disability insurance; vacation, sick, and bereavement leave; holidays; and retirement. Part-time employees, if utilized, would qualify for health insurance coverage and retirement based on the hours worked per week. Benefits are outlined in the collective bargaining agreement and employee handbook and described during new hire processing.

Maintenance

The District's preventive maintenance program is predictive based on OEM recommendation for preventive maintenance cycles. This is further broken down by asset type. Conventional fuel vehicles undergo preventive maintenance at different intervals (PM A through PM E), while electric vehicles have a standard PM inspection every 6,000 miles. Each PM cycle includes a defined list of maintenance tasks and inspections. The District makes every effort to comply with the manufacturer's recommended schedule. Compliance with the preventive maintenance schedule can be accessed through Solutions for Transit. Warranty work began being identified in 2022 with the new Proterra buses; however, the TTD is still negotiating with the manufacturer regarding the labor rate prior to billing them for issues otherwise covered under warranty for both diagnostic and mechanical failures.

The current maintenance facility is a leased space and is not sufficient for all aspects of fleet maintenance. Major mechanical work such as transmission repair and engine repair are sent out. Specialty work – such as fuel injector replacements and body work – are also sent out as the current facility is not equipped for

those types of work. There are not enough bays and lifts, which inhibits the efficient operation of the maintenance shop. The TTD is planning a new temperature-controlled maintenance facility. Several sites are under consideration, including one in Douglas County, Nevada. The new site would also include electric vehicle charging.

The parts room is secure with access limited to the parts clerk and manager/manager designee. Parts are tracked based on assignment by vehicle for the parts needed. Quarterly audits of inventory are conducted. Minimum/maximum inventory levels have been established for high-use items and are tracked through Solutions for Transit. The TTD has historically maintained sufficient parts inventories to minimize vehicle downtime, but since the beginning of the pandemic there have been logistical challenges in procuring some parts. In addition, because of the age of the fleet, some parts are no longer readily available. As a result, the TTD's inventory is somewhat higher than comparable-size operations, though it has a plan in place to reduce the excess inventory.

Most maintenance services are performed in-house with major and specialty repairs contracted out. Contracting out follows the District's general procurement rules. Some additional work is contracted out on an ad-hoc basis when repairs cannot be made in-house due to shop limitations or subject matter expertise.

The TTD utilizes a lock-out tag-out procedure to ensure unsafe vehicles are not put into service. Vehicles listed as unsafe in Solutions for Transit are not authorized to be used by operations. When a breakdown occurs, Dispatch generates a ticket notifying all parties. Maintenance notifies Dispatch via email when a repair is complete and the vehicle is released through the Solutions to Transit software. The idle time leading up to repair is often excessive due to the workload.

The average age of the revenue fleet is past its useful life, with the exception being the three new Proterra electric buses. The average mileage (excluding the Proterra buses) is in excess of 275,000 miles. There is a vehicle replacement plan in effect, but there is a challenge in balancing funding for environmental compliance (zero emission) versus the reality that the leased maintenance facility has infrastructure limits to accommodating an environmentally compliant fleet.

There have been numerous challenges with the three new Proterra battery-electric buses. In the time it took for Proterra to manufacture the vehicles (more than five years), the technology changed. Therefore, all of the infrastructure that was built off of the Proterra specs (primarily at the Lake Tahoe Community College mobility hub) had to be changed. The electric utility and college have been great partners, though dealing with Proterra has been a struggle. Utilizing the electric buses has been a learning experience in a number of ways. For example, the TTD learned that it needs heated pavement at its pantograph charging locations, given the presence of snow on the ground affects the angle of contact for the pantograph connection. However, the TTD has been otherwise happy with how the Proterra buses perform in winter conditions. Additional charging infrastructure is planned for the new maintenance facility as well as at a mobility hub in Incline Village.

The TTD's current transit fleet is detailed in Exhibit 7.2.

Exhibit 7.2 Tahoe Transportation District's Transit Fleet

| Vehicle ID | Year | Make | Vehicle Type | PAX + WC | Fuel Type | Condition |
|------------|------|---------------|--------------|----------|-----------|--------------|
| 103 | 2006 | Chevrolet | Cutaway | 14 + 2 | Diesel | 2 - Marginal |
| 104 | 2015 | Chevrolet | Cutaway | 16 + 2 | Diesel | 2 - Marginal |
| 106 | 2015 | Chevrolet | Cutaway | 16 + 2 | Diesel | 1 - Poor |
| 107 | 2015 | Chevrolet | Cutaway | 16 + 2 | Diesel | 3 - Adequate |
| 202 | 2015 | International | Cutaway | 30 + 2 | Diesel | 2 - Marginal |
| 203 | 2015 | International | Cutaway | 30 + 2 | Diesel | 1 - Poor |
| 204 | 2015 | International | Cutaway | 30 + 2 | Diesel | 2 - Marginal |
| 205 | 2015 | International | Cutaway | 30 + 2 | Diesel | 2 - Marginal |
| 206 | 2015 | International | Cutaway | 30 + 2 | Diesel | 1 - Poor |
| 411 | 2007 | Chevrolet C5 | Cutaway | 26 + 1 | Gasoline | 2 - Marginal |
| 413 | 2007 | Chevrolet C5 | Cutaway | 26 + 1 | Gasoline | 2 - Marginal |
| 414 | 2007 | Chevrolet C5 | Cutaway | 26 + 1 | Gasoline | 1 - Poor |
| 415 | 2007 | Chevrolet C5 | Cutaway | 26 + 1 | Gasoline | 2 - Marginal |
| 700 | 2012 | Trolley | Bus | 27 + 2 | Diesel | 2 - Marginal |
| 3290 | 2008 | Bluebird/NABI | Bus | 36 + 2 | Diesel | 3 - Adequate |
| 3291 | 2008 | Bluebird/NABI | Bus | 36 + 2 | Diesel | 1 - Poor |
| 3310 | 2009 | NABI | Bus | 27 + 2 | Diesel | 1 - Poor |
| 3311 | 2009 | NABI | Bus | 27 + 2 | Diesel | 2 - Marginal |
| 3312 | 2009 | NABI | Bus | 27 + 2 | Diesel | 2 - Marginal |
| 3313 | 2009 | NABI | Bus | 27 + 2 | Diesel | 1 - Poor |
| 4001 | 2021 | Proterra | Bus | 27 + 2 | Electric | 4 - Good |
| 4002 | 2021 | Proterra | Bus | 27 + 2 | Electric | 4 - Good |
| 4003 | 2021 | Proterra | Bus | 27 + 2 | Electric | 4 - Good |

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Chapter 8 | Findings and Recommendations

Conclusions

Moore & Associates finds Tahoe Transportation District to be in compliance with the requirements of the Transportation Development Act. In addition, the entity generally functions in an efficient, effective, and economical manner.

Findings

Based on discussions Tahoe Transportation District staff, analysis of program performance, and an audit of program compliance and function, the audit team presents no compliance findings.

The auditors identified two functional findings. While these findings are not compliance findings, the auditors believe they warrant inclusion in this report:

1. The TTD's ability to operate its transit programs is significantly impacted by a driver shortage.
2. The majority of the vehicles in the District's active fleet are beyond their useful life.

Program Recommendations

In completing this Triennial Performance Audit, the auditor submit the following recommendations for the Tahoe Transportation District's public transit program. They are divided into two categories: TDA Program Compliance Recommendations and Functional Recommendations. TDA Program Compliance Recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA, while Functional Recommendations address issues identified during the audit that are not specific to TDA compliance. Each finding is presented with the elements identified within the 2011 *Government Auditing Standards* as well as one or more recommendations.

Given there are no compliance findings, only functional findings and recommendations are presented below.

Functional Finding 1: The TTD's ability to operate its transit programs is significantly impacted by its driver shortage.

Criteria: The TTD requires a minimum level of staffing (particularly drivers) to effectively operate its transit service.

Condition: At the time of the audit site visit, approximately 18 of the 25 full-time driver positions were filled. This has resulted in service suspensions as well as a stressful working environment for existing drivers. The high turnover and slow recruitment has made it difficult to replace drivers when they leave, resulting in even more service suspensions.

Cause: The TTD has indicated a number of likely causes for the driver shortage that go beyond the driver shortage being experienced nationwide. This includes a lack of affordable housing within the community, extended periods of overwork, and wages that cannot compete with private operators.

Effect: This has made it difficult to maintain sufficient staffing to effectively operate the transit program. In addition, the work environment (six-day workweeks, overtime, etc.) may result in the future loss of existing staff.

Recommendation: Continue to identify strategies to recruit drivers and reduce the burden on existing staff.

Recommended Action: The TTD should continue to identify strategies to recruit drivers, whether through increased wages, agreements with affordable housing communities, or additional benefits. Doing so will enable the TTD to operate its service as scheduled, as well as help relieve the burden on existing employees. Should this issue continue, it is likely the TTD will need to consider reducing its service to a point that it can be effectively operated with its reduced staffing levels.

Timeline: Ongoing.

Anticipated Cost: Unknown. This will depend on what strategies are undertaken in response to this recommendation.

Functional Finding 2: The majority of the vehicles in the TTD's active fleet are beyond their useful life.

Criteria: The FTA has established useful life benchmarks for various vehicle asset classes designed to ensure vehicles being used in revenue service remain in a state of good repair. While a vehicle that has exceeded its useful life in terms of age is eligible for replacement, there are plenty of well-maintained vehicles that continue to be used in revenue service well past their useful life.

Condition: The TTD currently has 13 cutaway vehicles in its fleet, all with a useful life benchmark (ULB) of five or seven years. The age of all of these vehicles ranges from eight to 17 years. Most are in poor or marginal condition, with one rated as adequate. The District also has six conventionally fueled (diesel) buses with a ULB of 12 years, though all are 14 to 15 years old. Like the cutaways, all but one are in poor or marginal condition. The balance of the fleet is one trolley, which is still one year away from its ULB of 12 years and is rated marginal, and the three 2021 Proterra buses, which are only two years old and rated good. This, combined with the sometime extreme operating environment, has resulted in TTD's need for a much higher spare ratio.

Cause: There are several causes of the aging fleet. Much of the capital funding available now is for low- and no-emission buses, and the TTD's leased maintenance facility is limited in its ability to accommodate a more environmentally conscious fleet. In addition, the TTD has had some vehicle purchases cancelled due to the pandemic and its aftermath. The original vehicle order could not be resubmitted as the manufacturer no longer met the FTA's Buy America requirements.

Effect: Vehicles that have exceeded their ULB are more likely to need more maintenance and parts may be more difficult to find.

Recommendation: Work to reduce the average age of the revenue fleet in order to reduce maintenance costs and improve reliability.

Recommended Action: In order to reduce the average age of the revenue fleet, the TTD will need to identify funding for new vehicles as well as have infrastructure in place to maintain those vehicles and effectively charge additional electric vehicles. The TTD should implement the vehicle replacement plan in its Transit Asset Management Plan to improve the state of good repair of the fleet as soon as possible. While approximately \$118,000 in FY 2017 FTA Section 5339 funds was reallocated to other TTD capital needs, the District is hoping to apply the \$600,000 in FY 2019 FTA Section 5339(c) funds and \$400,000 in TDA funds to an additional \$200,000 in TDA funding applied for in FY 2024. If new vehicle purchases are not possible and the vehicle condition continues to deteriorate, the TTD should consider leasing additional vehicles (as it proposed in 2023 to ensure a sufficient fleet for the East Shore Express) until new vehicles can be purchased.

Timeline: Ongoing.

Anticipated Cost: Unknown.

Exhibit 8.1 Audit Recommendations

| Functional Recommendations | | Importance | Timeline |
|----------------------------|---|------------|----------|
| 1 | Continue to identify strategies to recruit drivers and reduce the burden on existing staff. | High | Ongoing |
| 2 | Work to reduce the average age of the revenue fleet in order to reduce maintenance costs and improve service reliability. | High | Ongoing |

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MEMORANDUM

Date: January 8, 2024

To: Tahoe Transportation District (TTD) Program Implementation Committee

From: Jim Marino, Deputy District Manager

Subject: Informational Update on Tahoe Transportation District Active Capital Improvement Program Projects

Action Requested:

It is requested that Committee members review the Project Update Table (Attachment A) regarding TTD's Capital Improvement Program (CIP) Active Projects. No action is requested, but Staff welcomes any feedback at the contact information below.

Fiscal Analysis:

All expenditures associated with these items for the fiscal year are in the approved FY24 budget.

Work Program Impact:

All work associated with these efforts is captured under respective elements of the approved FY24 Work Program and will be included in the FY25 Work Program, with corresponding allotted staff time under respective projects. Time associated with developing project funding opportunities is captured to the extent feasible within limited General Funds. Projects align with Strategic Goal SG-3 Increase the connectivity and reliability of a regional multi-modal transit system around the Basin, which includes micro-transit and other support components; and SG-4 Effectively deliver TTD operations and implement the Regional Transportation Plan by actively seeking sustainable funding resources for capital projects, staff, operations, and planning.

Background:

TTD has a multitude of active projects within the current work program across several functional areas. Transit Hub Projects (Incline Village Mobility Hub, Spooner Mobility Hub/AIS), Corridor Projects (NV SR28, US 50), Facilities Projects (Maintenance and Administration Facility), and Intelligent Transportation Projects (SMART Grant).

Each project has been funded in whole or partly with a variety of federal, state, local, and private funds. They are highlighted in this report for the purpose of providing a general overview and status of the program and to provide consistent updates to the Committee, including upcoming funding opportunities for relevant projects.

Discussion:

The Project Update Table reports the status of major active projects led by TTD. For the purposes of this report, active projects are defined as projects that have been funded in part or whole and are moving forward in phase (Planning, Design, Construction).

The table provides basic project status update information and staff encourages discussion should Committee Members have questions. The table will be updated and provided to the Committee at each meeting.

Additional Information:

If you have any questions or comments regarding this item, please contact Jim Marino at (775) 589-5500 x 512 or jmarino@tahoetransportation.org

Attachment:

- A. Project Update Table



TAHOE TRANSPORTATION DISTRICT
CAPITAL PROGRAM
PROJECTS UPDATE – January 2024

This document serves to provide brief project updates to the Program Implementation Committee for purposes of understanding current project status, upcoming milestones, schedule status and any issues or constraints affecting the project. This document is for informational purposes only.

SR 28 Corridor Projects - Nevada

Project: North Trailhead Parking and Water Quality Project

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|----------------------------|---|
| <i>Description</i> | The SR28 North Parking, Sidewalk, and Water Quality Improvements include environmental analysis, final design and construction of 30 plus parking spaces (depending on design) at Sweetwater Road, north of the existing Tahoe East Shore trailhead parking; a connecting pedestrian path from the new parking areas to the trailhead, four to six parking spaces at Rocky Point, two to three parking spaces for operational employee parking at the trailhead, address erosion and signage at Sunset Vista pullout, and water quality improvements within the existing NDOT Right of Way as part of the parking improvements. |
| <i>Status</i> | TTD awarded the design contract to Wood Rodgers on December 6, 2023. A kick-off meeting was held on-site on December 12, 2023. Wood Rodgers is currently working on conceptual designs for the roadside parking. |
| <i>Upcoming Milestones</i> | Concept parking design drawings for agency review by early February 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | On budget and within grant appropriation |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1) Extent of SEZ area south of Sweetwater Drive and impact on potential parking – possibly employee parking only. 2) Any parking north of current parking will require a Categorical Exemption; parking to the south falls within project EA. 3) Obtaining NDOT approval for paid parking and parallel parking in their ROW. 4) Most attractive parking area south of Lakeside Drive on west side of SR 28 requires NDOT coordination with their needs for seasonal staging. 5) Rocky Point parking will require neighborhood buy in. |

Project: Central Corridor – Chimney Beach to Secret Harbor

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|--------------------|---|
| <i>Description</i> | The project includes design of transit, trail, and parking improvements at Chimney Beach (approximately 130 spaces) and Secret Harbor (approximately 120 spaces). Chimney Beach parking area may include a pedestrian actuated signalized crossing on SR 28, .9 miles of trail, a prefabricated bridge at Marlette Creek, and vista points. Transit pullouts at Thunderbird Lodge, Chimney Beach, and Secret Harbor and signage extension of the No Parking Zone from just north of the IVGID pump station to the chain control sign/pullout south of Secret Harbor are included. |
|--------------------|---|

| | |
|----------------------------|--|
| <i>Status</i> | TTD issued an intent to award the contract to Wood Rodgers on December 13, 2023. Assuming final cost can be negotiated with Wood Rodgers, the contract is to be considered for award by TTD Board on February 7, 2024. Assuming contract approval, the project kickoff meeting would occur in mid- to late-February 2024 |
| <i>Upcoming Milestones</i> | PIC contract award recommendation – January 2024 TTD Board award contract – February 2024 Project kickoff meeting late- February 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | TBD |
| <i>Issues/Constraints</i> | 1) Ensuring close coordination with USFS on parking facility design at Chimney Beach and Secret Harbor. |
| Project: | Central Corridor – Sand Harbor to Thunderbird Cove |
| <i>Description</i> | The project includes design and construction of 1.75 miles of multi-use path between Sand Harbor State Park and Thunderbird Cove, vista pullouts, and safety improvements. |
| <i>Status</i> | Staff will be applying for the 2024 RAISE Grant funding opportunity in the amount of \$25M for design and construction. This project is currently unfunded. |
| <i>Upcoming Milestones</i> | RAISE Grant Application – February 2024 |
| <i>Schedule Status</i> | N/A |
| <i>Budget Status</i> | N/A |
| <i>Issues/Constraints</i> | 1) Coordination with stakeholder agencies will be required for grant application. 2) Request NDOT to issue cooperative agreement to initiate project design. |

SR89/SR28 Corridor Projects - California

| | |
|----------------------------|---|
| Project: | SR 89/Fanny Bridge Community Revitalization Project |
| <i>Description</i> | The project includes replacing the signalized "wye" intersection with a single lane roundabout and replacement of the Fanny Bridge with a new, single span bridge. |
| <i>Status</i> | This project is being led by the Central Federal Lands Highway Division. Project bids for the project were received in December by the Federal Lands Division. Bids received were twice as much as the Engineer's Estimate (\$25M vs. \$13M). |
| <i>Upcoming Milestones</i> | Construction- summer 2024 |
| <i>Schedule Status</i> | Delayed due to high bids |
| <i>Budget Status</i> | TBD |
| <i>Issues/Constraints</i> | 1. High bids received may delay and complicate delivery. Project team is evaluating solutions. |

US50 Corridor Projects – Nevada/California

Project: US50/ South Shore Community Revitalization Project

| | |
|----------------------------|---|
| <i>Description</i> | The project will make improvements to the US 50 corridor in the south Stateline area of Lake Tahoe by adding multi-use paths, sidewalks, pedestrian overcrossing, and a roundabout at US50 and Lake Parkway intersection. The primary goal is to improve mobility, while balancing transportation needs with community goals of economic vitality and environmental preservation. |
| <i>Status</i> | TTD project team have drafted plans defining circulation for pedestrians, vehicles, transit, and freight into and around the casino core area. The draft plans were shared with Harvey's/Harrah's senior staff mid-December. Harvey's/Harrah's staff will be providing TTD's team with concert circulation and parking plans for incorporation and consideration into the overall circulation plan. TTD's team will engage NDOT once the circulation plans are completed. TTD staff will engage the City of South Lake Tahoe in January 2024 to discuss overall project and improvements proposed within the City's ROW and limits. |
| <i>Upcoming Milestones</i> | Engage City of South Lake Tahoe – January 2024 Circulation Plan Completion – February 2024 NDOT scoping meeting – February/March 2024 |
| <i>Schedule Status</i> | Delayed. TTD will request a revised and updated overall project schedule from the consultant. The changes in project scope (Loop Road to Alternative B) will require updated schedule, which will be provided to the PIC at a future meeting. |
| <i>Budget Status</i> | On budget and contained within budget appropriation |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1. Coordination with NDOT concerning center barrier type. 2. Environmental document update. |

Mobility Hub Projects

Project: Incline Village Mobility Hub

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|----------------------------|--|
| <i>Description</i> | Project addresses SR28 Corridor Management Plan, Washoe County Tahoe Transportation Plan and Transit Master Plan to construct a mobility hub within the Incline Village limits. Project would provide mobility hub facilities, parking, and multi-modal appurtenances. |
| <i>Status</i> | Nine separate parcels, including the elementary school parcel, were selected for preliminary feasibility analysis. Currently, TTD is formalizing the draft feasibility analysis report which will identify three sites as feasible for further study and evaluation: elementary school site, library/Sheriff station site, and the University of Reno Campus site. |
| <i>Upcoming Milestones</i> | Draft Report – January/February 2024 Public Outreach – February through May 2024 Final Report – June 2024 |
| <i>Schedule Status</i> | Delayed due to public comments and restructuring of public outreach methodology |
| <i>Budget Status</i> | On budget and within grant appropriation limits for conceptual site analysis |
| <i>Issues/Constraints</i> | Community response to siting a Mobility Hub within the Incline Village limits. |

| | |
|----------------------------|--|
| Project: | Spooner Summit AIS/ Mobility Hub |
| <i>Description</i> | The project includes design and construction of a transit mobility hub with 250 parking spaces and restroom(s), an aquatic invasive species inspection station, 0.5 miles of multi-use path and a pedestrian crossing from Spooner State Park to the junction of SR28 and US50 adjacent to transit mobility hub. |
| <i>Status</i> | One proposal for design services (vertical components) was received on December 18, 2023. An evaluation team from TTD, TRPA, and NV State Lands evaluated the proposal and recommended Wood Rodgers for consideration for award of design services. |
| <i>Upcoming Milestones</i> | PIC Contract Award Recommendation – January 2024 TTD Board- Award Design Services Contract – February 2024 Project kickoff meeting late February 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | On budget and contained within funding appropriation |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1) Post construction O&M agencies' responsibilities need to be determined as a separate parallel process. 2) Winter may delay topographic survey. 3) Water and sewer infrastructure may be costly to install |

Facilities Projects

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|----------------------------|--|
| Project: | Maintenance and Administration Facility |
| <i>Description</i> | This project is for the acquisition, environmental, design, and construction of a new all-weather maintenance and administration facility (MAF) to service 75 buses at full capacity. The MAF is envisioned to house the buses indoors and includes an automated vehicle wash, fuel islands, electric charging infrastructure, repair bays, paint/decal bays, fabrication shop, operations center, administrative offices, dispatch center, training facilities, meeting space, and storage areas. |
| <i>Status</i> | This project is in the preliminary planning phase. Consultant and TTD are evaluating eight parcels for possible consideration for siting the project. The analysis is an internal analysis to determine the top two or three sites prior to engaging the public. Consultant is in the process of developing conceptual plans for each site and order of magnitude construction costs. |
| <i>Upcoming Milestones</i> | Deliver draft site analysis and feasibility report – February 2024 Deliver Basis of Design report and Operational Analysis – March 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | On budget and within appropriated grant funding for this phase. |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1. Five to seven year temporary site requirement until this project is funded and ready. Operations to remain at current site for the duration. 2. Large funding need of approximately \$100M. |

Intelligent Transportation System Projects

Project: SMART Sensors and Data Aggregation Project

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|--|---|
| <i>Description</i> | This project intends to provide the planning, design, prototyping, and evaluation of a single cloud-based open source or interface for pertinent transportation and traveler related information. This information will be used by TTD and TRPA, partners, commuters, and travelers within the Tahoe Basin and adjoining areas to provide integrated infrastructure to collect vehicle data and incorporate it into a database for a variety of stakeholders. The system will provide a platform for future expansion, command, control, and configuration. |
| <i>Status</i> | Contract was awarded to Parametrix at the December 6, 2023 Board meeting. Kickoff meeting with Parametrix, TRPA, and TTD occurred on December 14, 2023. |
| <i>Upcoming Milestones</i> | Finalize test sensor locations and technology demonstration – January 2024. Procure test sensor equipment – February 2024 Data Management Plan and Evaluation Plan Reports – March 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | On budget and within grant appropriation limits |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1. Procurement options for test sensors may be limited and time consuming. 2. Short grant timeline, project will need to stay on schedule. 3. Winter conditions may affect the placement of sensors which will lead to reduced test data collection. |
| Project: Tahoe Basin Hazard Mitigation Plan | |
| <i>Description</i> | This project consists of developing an emergency management plan relating to transportation within the Lake Tahoe Basin. |
| <i>Status</i> | The draft plan has been submitted to the California Office of Emergency Services (Cal OES). This project is nearly complete. |
| <i>Upcoming Milestones</i> | Cal OES and FEMA review - March 2024 TTD and Tahoe RCD Plan adoption – March – April 2024 Project closeout – June 2024 |
| <i>Schedule Status</i> | On schedule |
| <i>Budget Status</i> | On budget |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1. Approval by FEMA |

Pending Capital Projects (Likely to be Funded)

Project: Corp Yard (1669 Shop Street) Renovations

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|----------------------------|--|
| <i>Description</i> | This project proposes to utilize two fiscal years of SB125 funds to provide much needed renovations to the existing transit maintenance and operations facility leased from the City. Renovations will be limited by budget, but may include safety upgrades, renovating the bus wash facility, installing EV charging infrastructure for bus maintenance, correcting drainage and flooding issues impacting the facilities, installation of an additional restroom, and minor renovations to administrative space. This project is dependent upon the appropriation of SB125 funds. |
| <i>Status</i> | Upon receipt of funding, TTD staff will develop an RFP for architectural engineering. |
| <i>Upcoming Milestones</i> | Anticipated appropriation of funds – February 2024 Release RFP for Architectural and Engineering – April 2024 |
| <i>Schedule Status</i> | Pending |
| <i>Budget Status</i> | Requesting \$1,550,000 over two fiscal years |
| <i>Issues/Constraints</i> | 1) Ten-year lease agreement from the City of South Lake Tahoe 2) Budget dependent scope. |

Project: Purchase Micro Transit Vans

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|----------------------------|--|
| <i>Description</i> | This project proposes to utilize two fiscal years of SB125 funds for the acquisition of six gasoline vans and six electric vans to support micro transit programming. This project is dependent upon the appropriation of SB125 funds. |
| <i>Status</i> | Upon receipt of funding, TTD will issue RFP or select a vendor through a government piggy-back procurement for vehicle purchase. |
| <i>Upcoming Milestones</i> | Anticipated appropriation of funds – February 2024 Vendor selection – July/August 2024 |
| <i>Schedule Status</i> | Pending |
| <i>Budget Status</i> | Requesting \$2,980,000 over two fiscal years |
| <i>Issues/Constraints</i> | |

Project: E.V. Charging Infrastructure

| | |
|----------------------------|---|
| <i>Description</i> | This project proposed to utilize two fiscal years of SB125 funding to support the design and construction of EV charging infrastructure to support transit and micro transit electric vehicles. Charging infrastructure may be sited at various public properties within the South Shore jurisdiction, pending agreements with local jurisdictions. |
| <i>Status</i> | TTD will meet with local South Shore jurisdictions to determine possible locations for the infrastructure. |
| <i>Upcoming Milestones</i> | Anticipated appropriation of SB125 funds – February 2024 Local agency discussions and agreements – March through August 2024 |
| <i>Schedule Status</i> | Pending |
| <i>Budget Status</i> | Requesting \$1,188,816 over two fiscal years |
| <i>Issues/Constraints</i> | 1) Local agency agreements 2) Liberty Utilities front of meter improvements to support electrical requirements. |

Transit Operations Projects

Project: Update Short Range Transit Plan

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|----------------------------|---|
| <i>Description</i> | The Short-Range Transit Plan (SRTP) will guide the development of TTD’s goals, objectives, and policies for the next five years of transit service within the Lake Tahoe Region. The SRTP is developed within the context of the long-range transit plan, Linking Tahoe: Lake Tahoe Transit Master Plan (TMP), which is aimed at implementing a new vision for transit as “the vehicle for change in the Tahoe Region.” |
| <i>Status</i> | The SRTP is currently at midpoint. Stantec is waiting for TTD to provide further directions on how micro transit will be included. There is consensus that micro transit will replace moderately performing fixed route services, but details regarding the amount of service and the service area(s) remain undefined. The tenth meeting of the South Shore TAC (City, SS-TMA, TTD, and TRPA) is scheduled for mid-January and should start to provide some answers. |
| <i>Upcoming Milestones</i> | Upon a determination, the next step is to begin the public process. |
| <i>Schedule Status</i> | The initial contract term was for two years (March 2022 through March 2024). Stantec has been notified that TTD is exercising the single option year, extending the contract through March 2025. |
| <i>Budget Status</i> | On budget and within appropriated grant funding for this phase. |
| <i>Issues/Constraints</i> | The critical path is finding consensus on an approach to micro transit scope and deployment. |

Parking Management Projects

Project: Park Tahoe Parking Kiosk Replacements

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|----------------------------|--|
| <i>Description</i> | This project consists of replacing the existing parking payment kiosks at the East Shore Trailhead parking lots with newer kiosks. |
| <i>Status</i> | TTD staff is in the process of negotiating a contract with vendor. |
| <i>Upcoming Milestones</i> | Contract agreement and purchase order – January 2024 |
| <i>Schedule Status</i> | Purchase delayed due to contract negotiation. Installation is still on schedule for spring 2024. |
| <i>Budget Status</i> | On budget (less than \$25k) |
| <i>Issues/Constraints</i> | <ol style="list-style-type: none"> 1) Contract negotiation 2) Baseplate compatibility confirmation 3) 4g-5g wi-fi capability confirmation |