



108 S. Main Street
Alturas, CA 96101
(530) 233-6410 Phone

Meets First Tuesday
even-numbered months
after MCTC meeting
or about 2:15 p.m.

Board of Directors

John Dederick
Chairman
City Representative

Kathie Rhoads
Vice Chair
County Supervisor
District III

Brian Cox
Director
City Mayor

Elizabeth Cavasso
Director
County Supervisor
District IV

Cheryl Nelson
Director
City Councilmember

Mark Moriarity
Director
County at Large Member

Ned Coe
Alternate
County Supervisor
District I

Paul Minchella
Alternate
City Councilmember

Staff

Debbie Pedersen
Executive Director

Michelle Cox
Executive Assistant Secretary

Tristan Holt
Assistant Secretary I

Heather Allen
Assistant Secretary I

AGENDA

REGULAR MEETING

DECEMBER 5, 2023

Sage Stage Conference Room
108 S Main Street, Alturas

Following the MCTC meeting at or about 1:50 p.m.
Or soon thereafter

Teleconference Number (712) 451-0647

Access Code 113785

1. **Call to Order** – introductions, as needed.
2. **Public Forum** - Citizens may address the Commission with matters that are related directly to Commission responsibilities. If any matters call for action by the Commission, they will be placed on subsequent agendas. Because the Chairman may limit speakers to five (5) minutes each, citizens are encouraged to contact the Chairman or staff for assistance before the meeting.
3. **Confirm Agenda** **Action**
4. **Consent Agenda** **Action**
 - a. Approve the minutes from the 10/03/23 MTA Regular Meeting
 - b. Financial Transactions 09/01/23 through 10/31/23
 - c. Financial Year to Date Expenditures
 - d. Sage Stage Operations Statistics
5. **Regular Business**
 - a. Accept the Fiscal Year 2022/23 Fiscal Compliance Audits. **Action**
 - b. Consider adopting Resolution 23-03 2024 Authorized Signatories for Plans and Programs. **Action**
 - c. Update regarding the Request for Proposals for the Sage Stage Transit Operations and Management. **Information**
 - d. Nominate Chair and Vice Chair for Calendar Year 2024. **Action**
6. **Staff Updates and Calendar of Events** **Information**
 - a. Staff updates
 - b. Calendar of Events
7. **Adjourn until the next regular MTA meeting**, scheduled for February 6, 2024, (Tuesday) in the Sage Stage Conference Room, 108 S. Main Street, Alturas, CA, at about 1:50 p.m., following the MCTC meeting.

| Report to Modoc Transportation Agency Board Members | |
|--|---|
| Subject Consent Agenda | Meeting Date December 5, 2023 |
| Presented by MTA Staff | Agenda Item 4 |

Consent Agenda - Note: Attachments shown in **bold** type

- a. Approve **the 10/03/23 MTA Regular Meeting minutes.**
- b. Approve financial transactions.

| Vendor | Transaction Number/Amount | Explanation |
|---------------------------|----------------------------------|--|
| Kendall's Mobile Mechanic | 90623/\$1,121.00 | T-17 Schedule A |
| SingletonAuman | 4006/\$7,000.00 | FY 2022/23 Fiscal Audits |
| Kendall's Mobile Mechanic | 92023/\$5,490.30 | T-19 rear differential |
| Kendall's Mobile Mechanic | 92523/\$1,198.84 | T-20 new reductant heater, rear shocks, coolant leak |
| SingletonAuman | 4008/\$1,150.00 | FY 2022/23 Fiscal Audits |
| Kendall's Mobile Mechanic | 92623/\$1,140.00 | T-18 new reductant heater; serpentine belt, AC belts |
| Kendall's Mobile Mechanic | 101823/\$1,725.46 | T-20 replace NOX sensors |
| Kendall's Mobile Mechanic | 202223/\$2,695.40 | T-17 replace AC compressor, recharge system, belts |
| Kendall's Mobile Mechanic | 101623/\$1,087.05 | T-18 replaced wiring harness (mice chewed), replaced EGR temp sensor |
| Kendall's Mobile Mechanic | 100923/\$1,418.33 | T-20 replaced EGR temp sensor, reinstall reductant heater, replaced exhaust fluid injector |

- c. Approve the **financial reports** from September 1, 2023, through October 31, 2023.
- d. Sage Stage Stats.



MODOC TRANSPORTATION AGENCY

108 South Main, Alturas, CA 96101

Phone (530) 233-6410

MINUTES

Regular Meeting

October 3, 2023

Board Members Present

Kathie Rhoads, Vice Chair
Cheryl Nelson
Mark Moriarity
Elizabeth Cavasso
Brian Cox

Board of Supervisors, District III, Modoc County
Councilmember, City of Alturas
County At-Large Member
Board of Supervisors, District IV, Modoc County
Councilmember, City of Alturas

Board Members Absent

Ned Coe (Alternate)
John Dederick, Chair

Board of Supervisors, District I, Modoc County
Representative, City of Alturas

Staff Present

Debbie Pedersen

Executive Director

Public Present

Cherie Clark
Paul Minchella

Caltrans District 2, Regional Planning Liaison
Alturas Resident

1. **Call to Order** – Vice Chair Rhoads called the meeting to order at 2:31 p.m. in the Sage Stage Conference Room, 108 S. Main Street, Alturas, CA.
2. **Public Forum** –There were no public comments.
3. **Confirm Agenda** – Motion by Board Member Cox to Confirm Agenda, seconded by Board Member Nelson. All Ayes; motion carried.
4. **Consent Agenda-**
 - a. Approve minutes from the August 1, 2023, MTA Regular Meeting.
 - b. Approve the financial transactions from July 1, 2023, through August 31, 2023.
 - c. Financial Year to Date Expenditures
 - d. Sage Stage Operations Statistics

Motion by Board Member Cox to approve Consent Agenda, seconded by Board Member Cavasso. All Ayes; motion carried.

5. Regular Business

- a. Information regarding the Request for Proposals for the Sage Stage Transit Operations and Management. There were no questions.
- b. California Highway Patrol Terminal Inspection. Director Pedersen stated that the inspection is scheduled for October 23, 2023.

6. System Update, Communications, and Calendar

a. Staff Update

b. Calendar – consider future dates and events of interest:

09/04/23 Labor Day Holiday; Office closed- No Bus Service

10/03/23 MTA Meeting following the MCTC Meeting

11/23,24/23 Thanksgiving Holiday

7. Adjournment

Motion to adjourn by Board Member Cavasso at 2:43 p.m. seconded by Board Member Nelson. All Ayes, motion carried. The next regular meeting will be Tuesday, December 5, 2023, in the Sage Stage Conference Room, 108 S. Main Street, Alturas at 1:50 p.m. or soon thereafter.

Submitted by,

Debbie Pedersen
Executive Director

Modoc Transportation Agency

Financial Transactions

September & October 2023

| Date | Num | Name | Amount | Balance |
|--|-------|--------------------------------|------------|------------|
| LAIF-8025001 (\$620K) | | | | 637,010.97 |
| Total LAIF-8025001 (\$620K) | | | | 637,010.97 |
| Plumas Operating MTA-0477 | | | | 270,222.66 |
| Reserve - Vehicles | | | | 161,183.75 |
| State of Good Repair | | | | 41,736.75 |
| SGR 20-21 Vehicle Reserve | | | | 12,303.20 |
| Total SGR 20-21 Vehicle Reserve | | | | 12,303.20 |
| SGR 17-18 Vehicle Reserve | | | | 86.66 |
| Total SGR 17-18 Vehicle Reserve | | | | 86.66 |
| SGR 18-19 Vehicle Reserve | | | | 13,868.13 |
| Total SGR 18-19 Vehicle Reserve | | | | 13,868.13 |
| SGR 19-20 Vehicle Reserve | | | | 14,215.77 |
| Total SGR 19-20 Vehicle Reserve | | | | 14,215.77 |
| SGR 21-22 Vehicle Reserve | | | | 4,988.99 |
| Total SGR 21-22 Vehicle Reserve | | | | 4,988.99 |
| State of Good Repair - Other | | | | -3,726.00 |
| Total State of Good Repair - Other | | | | -3,726.00 |
| Total State of Good Repair | | | | 41,736.75 |
| Reserve - Vehicles - Other | | | | 119,447.00 |
| Total Reserve - Vehicles - Other | | | | 119,447.00 |
| Total Reserve - Vehicles | | | | 161,183.75 |
| Reserve - Building Improvements | | | | 16,510.51 |
| Total Reserve - Building Improvements | | | | 16,510.51 |
| Plumas Operating MTA-0477 - Other | | | | 92,528.40 |
| 09/01/2023 | | | 22.00 | 92,550.40 |
| 09/01/2023 | | | 217.00 | 92,767.40 |
| 09/05/2023 | | | 480.00 | 93,247.40 |
| 09/05/2023 | | | 61.00 | 93,308.40 |
| 09/05/2023 | | | 10.00 | 93,318.40 |
| 09/05/2023 | 90523 | Basys Processing, Inc. | -113.66 | 93,204.74 |
| 09/05/2023 | 3994 | EDI Media | -150.00 | 93,054.74 |
| 09/05/2023 | 3995 | Apex Technology Management... | -1,258.00 | 91,796.74 |
| 09/05/2023 | 3996 | Pepsi-Cola Bottling Company | -39.99 | 91,756.75 |
| 09/05/2023 | | | 30.00 | 91,786.75 |
| 09/06/2023 | | | 231.00 | 92,017.75 |
| 09/07/2023 | | | 22.00 | 92,039.75 |
| 09/07/2023 | 90723 | Amazon | 0.00 | 92,039.75 |
| 09/07/2023 | 90523 | Kendalls Mobile Mechanic | -901.70 | 91,138.05 |
| 09/07/2023 | 90623 | Kendalls Mobile Mechanic | -1,121.00 | 90,017.05 |
| 09/07/2023 | | | 93.75 | 90,110.80 |
| 09/07/2023 | 3997 | Fredrick Janitorial | -750.00 | 89,360.80 |
| 09/07/2023 | 3998 | Frontier Communications | -130.74 | 89,230.06 |
| 09/07/2023 | 3999 | First Transit, Inc. | -24,817.19 | 64,412.87 |
| 09/07/2023 | 4005 | Frontier Communications | -145.21 | 64,267.66 |
| 09/08/2023 | | | 146.00 | 64,413.66 |
| 09/08/2023 | | | 116.50 | 64,530.16 |
| 09/11/2023 | | | 16.50 | 64,546.66 |
| 09/11/2023 | | | 28.00 | 64,574.66 |
| 09/11/2023 | 90923 | TCE Communications | -49.28 | 64,525.38 |
| 09/11/2023 | | | 16.50 | 64,541.88 |
| 09/11/2023 | | | 128.00 | 64,669.88 |
| 09/12/2023 | | | 33.00 | 64,702.88 |
| 09/12/2023 | 91123 | Amazon | -61.02 | 64,641.86 |
| 09/12/2023 | 91223 | Amazon | -350.46 | 64,291.40 |
| 09/12/2023 | 4000 | Goodyear Tire & Rubber Comp... | -689.32 | 63,602.08 |
| 09/12/2023 | 4001 | Waste Management | -72.45 | 63,529.63 |
| 09/12/2023 | | | 201.00 | 63,730.63 |
| 09/13/2023 | | | 15.00 | 63,745.63 |
| 09/13/2023 | | | 226.00 | 63,971.63 |

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11/17/23

Accrual Basis

Modoc Transportation Agency

Financial Transactions

September & October 2023

| Date | Num | Name | Amount | Balance |
|------------|--------|-------------------------------|------------|-----------|
| 09/13/2023 | | | 33.00 | 64,004.63 |
| 09/14/2023 | | | 74.00 | 64,078.63 |
| 09/14/2023 | | | 87.00 | 64,165.63 |
| 09/15/2023 | | | 175.00 | 64,340.63 |
| 09/15/2023 | | | 112.00 | 64,452.63 |
| 09/15/2023 | | | 0.15 | 64,452.78 |
| 09/18/2023 | | | 169.00 | 64,621.78 |
| 09/19/2023 | | | 48.00 | 64,669.78 |
| 09/19/2023 | | | 60.50 | 64,730.28 |
| 09/19/2023 | | | 57.00 | 64,787.28 |
| 09/20/2023 | | | 10.00 | 64,797.28 |
| 09/20/2023 | | | 218.50 | 65,015.78 |
| 09/20/2023 | 4006 | Singleton Auman PC | -7,000.00 | 58,015.78 |
| 09/20/2023 | 4010 | UBEO West | -51.42 | 57,964.36 |
| 09/20/2023 | 4011 | Pacific Power | -305.63 | 57,658.73 |
| 09/21/2023 | | | 36.50 | 57,695.23 |
| 09/21/2023 | | | 73.00 | 57,768.23 |
| 09/22/2023 | | | 215.50 | 57,983.73 |
| 09/22/2023 | | | 22.00 | 58,005.73 |
| 09/22/2023 | | | 72.00 | 58,077.73 |
| 09/25/2023 | 92223 | Amazon | -119.78 | 57,957.95 |
| 09/25/2023 | 91923 | Kendalls Mobile Mechanic | -591.11 | 57,366.84 |
| 09/25/2023 | 92023 | Kendalls Mobile Mechanic | -5,490.30 | 51,876.54 |
| 09/25/2023 | 4002 | Debbie Pedersen | -469.71 | 51,406.83 |
| 09/25/2023 | 4004 | APTA | -250.00 | 51,156.83 |
| 09/25/2023 | | | 252.50 | 51,409.33 |
| 09/25/2023 | | | 105.00 | 51,514.33 |
| 09/26/2023 | | | 96.00 | 51,610.33 |
| 09/26/2023 | | | 17.00 | 51,627.33 |
| 09/26/2023 | | | 74.00 | 51,701.33 |
| 09/27/2023 | | | 349.10 | 52,050.43 |
| 09/27/2023 | 92523 | Kendalls Mobile Mechanic | -1,198.84 | 50,851.59 |
| 09/28/2023 | 4019 | Modoc County Record | -1,036.02 | 49,815.57 |
| 09/28/2023 | 92823 | Network Solutions | -299.90 | 49,515.67 |
| 09/28/2023 | | | 123.00 | 49,638.67 |
| 09/28/2023 | 92823 | Kendalls Mobile Mechanic | -474.22 | 49,164.45 |
| 09/29/2023 | | | 119.00 | 49,283.45 |
| 09/29/2023 | | | 264.00 | 49,547.45 |
| 09/29/2023 | 92223 | Kendalls Mobile Mechanic | -120.00 | 49,427.45 |
| 09/29/2023 | 92623 | Kendalls Mobile Mechanic | -1,140.00 | 48,287.45 |
| 09/29/2023 | | Network Solutions | -361.88 | 47,925.57 |
| 09/30/2023 | 4008 | Singleton Auman PC | -1,150.00 | 46,775.57 |
| 09/30/2023 | 4018 | Ed Staub & Sons | -4,390.07 | 42,385.50 |
| 10/01/2023 | 4007 | Apex Technology Management... | -1,258.00 | 41,127.50 |
| 10/01/2023 | 4017 | Frontier Communications | -130.74 | 40,996.76 |
| 10/01/2023 | 4021 | First Transit, Inc. | -21,682.57 | 19,314.19 |
| 10/02/2023 | 4012 | City Of Alturas | -133.24 | 19,180.95 |
| 10/02/2023 | | | 224.50 | 19,405.45 |
| 10/03/2023 | 100323 | TCE Communications | -49.54 | 19,355.91 |
| 10/03/2023 | | | 23.00 | 19,378.91 |
| 10/04/2023 | | | 74.01 | 19,452.92 |
| 10/05/2023 | | | 33.00 | 19,485.92 |
| 10/05/2023 | | | 480.00 | 19,965.92 |
| 10/05/2023 | 100324 | Basys Processing, Inc. | -248.42 | 19,717.50 |
| 10/05/2023 | | | 131.00 | 19,848.50 |
| 10/06/2023 | | | 20.00 | 19,868.50 |
| 10/06/2023 | | | 296.82 | 20,165.32 |
| 10/07/2023 | 4020 | Frontier Communications | -161.06 | 20,004.26 |
| 10/09/2023 | | | 166.50 | 20,170.76 |
| 10/10/2023 | 101023 | Tnet Broadband Internet, LLC | -48.00 | 20,122.76 |
| 10/10/2023 | | | 100.50 | 20,223.26 |
| 10/10/2023 | | | 61.00 | 20,284.26 |
| 10/11/2023 | | | 376.50 | 20,660.76 |
| 10/12/2023 | | | 31.06 | 20,691.82 |
| 10/13/2023 | | | 22.00 | 20,713.82 |
| 10/13/2023 | | | 230.75 | 20,944.57 |
| 10/16/2023 | 4009 | EDI Media | -150.00 | 20,794.57 |
| 10/16/2023 | 4013 | Fredrick Janitorial | -750.00 | 20,044.57 |

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11/17/23

Accrual Basis

Modoc Transportation Agency

Financial Transactions

September & October 2023

| Date | Num | Name | Amount | Balance |
|---|--------|-------------------------------|-------------------|-------------------|
| 10/16/2023 | 4014 | Frank Willis | -485.00 | 19,559.57 |
| 10/16/2023 | 4015 | Pepsi-Cola Bottling Company | -39.99 | 19,519.58 |
| 10/16/2023 | 4016 | Waste Management | -72.45 | 19,447.13 |
| 10/16/2023 | 101623 | Verizon Wireless | -376.34 | 19,070.79 |
| 10/16/2023 | | | 56.00 | 19,126.79 |
| 10/16/2023 | | | 222.00 | 19,348.79 |
| 10/17/2023 | | | 49.50 | 19,398.29 |
| 10/17/2023 | | | 27.00 | 19,425.29 |
| 10/17/2023 | | | 80.00 | 19,505.29 |
| 10/17/2023 | | | 2,483.00 | 21,988.29 |
| 10/17/2023 | | | 32,174.00 | 54,162.29 |
| 10/17/2023 | | | 100.00 | 54,262.29 |
| 10/17/2023 | | | 35.00 | 54,297.29 |
| 10/17/2023 | | | 64.00 | 54,361.29 |
| 10/18/2023 | | | 55.50 | 54,416.79 |
| 10/18/2023 | | | 20.50 | 54,437.29 |
| 10/18/2023 | | | 50.00 | 54,487.29 |
| 10/18/2023 | | | 193.52 | 54,680.81 |
| 10/18/2023 | 4022 | UBEO West | -51.42 | 54,629.39 |
| 10/18/2023 | 100523 | Kendalls Mobile Mechanic | -860.45 | 53,768.94 |
| 10/18/2023 | 100623 | Kendalls Mobile Mechanic | -633.85 | 53,135.09 |
| 10/18/2023 | 101823 | Kendalls Mobile Mechanic | -1,725.46 | 51,409.63 |
| 10/18/2023 | 102223 | Kendalls Mobile Mechanic | -2,695.40 | 48,714.23 |
| 10/18/2023 | 101623 | Kendalls Mobile Mechanic | -1,087.05 | 47,627.18 |
| 10/18/2023 | 100723 | Kendalls Mobile Mechanic | -917.10 | 46,710.08 |
| 10/18/2023 | 100923 | Kendalls Mobile Mechanic | -1,418.33 | 45,291.75 |
| 10/19/2023 | | | 24.00 | 45,315.75 |
| 10/19/2023 | | | 138.50 | 45,454.25 |
| 10/19/2023 | | | 16.50 | 45,470.75 |
| 10/19/2023 | | | 48.00 | 45,518.75 |
| 10/20/2023 | | | 46.00 | 45,564.75 |
| 10/20/2023 | | | 209.51 | 45,774.26 |
| 10/23/2023 | | | 407.00 | 46,181.26 |
| 10/23/2023 | | | 24.00 | 46,205.26 |
| 10/23/2023 | | | 211.00 | 46,416.26 |
| 10/24/2023 | | | 64.00 | 46,480.26 |
| 10/24/2023 | | | 500.00 | 46,980.26 |
| 10/24/2023 | | | 77.40 | 47,057.66 |
| 10/25/2023 | | | 194.50 | 47,252.16 |
| 10/26/2023 | | | 50.00 | 47,302.16 |
| 10/26/2023 | | | 20.00 | 47,322.16 |
| 10/26/2023 | 4025 | Modoc County Record | -1,094.52 | 46,227.64 |
| 10/27/2023 | | | 64.00 | 46,291.64 |
| 10/27/2023 | | | 90.00 | 46,381.64 |
| 10/27/2023 | | | 18.00 | 46,399.64 |
| 10/27/2023 | 4023 | City Of Alturas | -86.84 | 46,312.80 |
| 10/27/2023 | 4024 | Modoc County Auditor's Office | -111.00 | 46,201.80 |
| 10/27/2023 | | | 24.00 | 46,225.80 |
| 10/27/2023 | | | 149.35 | 46,375.15 |
| 10/30/2023 | | | 118.00 | 46,493.15 |
| 10/30/2023 | 4030 | EDI Media | -150.00 | 46,343.15 |
| 10/30/2023 | 4031 | Ed Staub & Sons | -291.08 | 46,052.07 |
| 10/31/2023 | | | 38.50 | 46,090.57 |
| 10/31/2023 | | | 117.00 | 46,207.57 |
| 10/31/2023 | 102923 | Amazon | -39.95 | 46,167.62 |
| 10/31/2023 | 103023 | Amazon | -37.43 | 46,130.19 |
| 10/31/2023 | 103123 | Amazon | -68.49 | 46,061.70 |
| 10/31/2023 | 4026 | Frank Willis | -1,899.21 | 44,162.49 |
| 10/31/2023 | 4028 | Pepsi-Cola Bottling Company | -39.99 | 44,122.50 |
| 10/31/2023 | 4029 | Ed Staub & Sons | -4,393.63 | 39,728.87 |
| Total Plumas Operating MTA-0477 - Other | | | -52,799.53 | 39,728.87 |
| Total Plumas Operating MTA-0477 | | | -52,799.53 | 217,423.13 |
| TOTAL | | | -52,799.53 | 854,434.10 |

Modoc Transportation Agency

Balance Sheet

As of October 31, 2023

| | Oct 31, 23 |
|---------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| LAIF-8025001 (\$620K) | 637,010.97 |
| Plumas Operating MTA-0477 | |
| Reserve - LTF / LCTOP Exchange | 74,040.00 |
| Reserve - Vehicles | |
| State of Good Repair | 72,826.74 |
| Reserve - Vehicles - Other | 119,447.00 |
| Total Reserve - Vehicles | 192,273.74 |
| Reserve - Building Improvements | 16,510.51 |
| Plumas Operating MTA-0477 - Other | 39,728.87 |
| Total Plumas Operating MTA-0477 | 322,553.12 |
| Total Checking/Savings | 959,564.09 |
| Accounts Receivable | |
| Accounts Receivable | 405,901.46 |
| Total Accounts Receivable | 405,901.46 |
| Other Current Assets | |
| Other Recievables | 361.88 |
| Undeposited Funds | 40,097.20 |
| Total Other Current Assets | 40,459.08 |
| Total Current Assets | 1,405,924.63 |
| Fixed Assets | |
| Fixed Assets | 1,569,577.06 |
| Total Fixed Assets | 1,569,577.06 |
| TOTAL ASSETS | 2,975,501.69 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | -5.54 |
| Total Accounts Payable | -5.54 |
| Other Current Liabilities | |
| AP Trade | 40,097.20 |
| Total Other Current Liabilities | 40,097.20 |
| Total Current Liabilities | 40,091.66 |
| Total Liabilities | 40,091.66 |
| Equity | |
| Retained Earnings | 3,009,619.78 |
| Net Income | -74,209.75 |
| Total Equity | 2,935,410.03 |
| TOTAL LIABILITIES & EQUITY | 2,975,501.69 |

Modoc Transportation Agency

Profit & Loss

As of October 31, 2023

| | Jul - Oct 23 |
|------------------------------------|--------------|
| Ordinary Income/Expense | |
| Income | |
| State of Good Repair | 2,483.00 |
| Farebox | |
| Dial A Ride Fares | |
| Farecard \$20 | 500.00 |
| Dial A Ride Fares - Other | 4,731.38 |
| Total Dial A Ride Fares | 5,231.38 |
| Klamath Falls Fares | 1,119.00 |
| Redding Fares | 933.50 |
| Reno Fares | 12,908.29 |
| Total Farebox | 20,192.17 |
| Interest | 4,962.47 |
| Rents/Leases | 1,920.00 |
| STAF | 64,567.00 |
| Total Income | 94,124.64 |
| Expense | |
| Insurance | 6,364.00 |
| Legal Notices | 169.50 |
| Marketing/Promotions | 4,693.71 |
| Materials/Supplies Consumed | |
| Fuel/Lubricants | |
| Dial A Ride Fuel | 6,085.96 |
| Klamath Falls Fuel | 1,203.55 |
| Redding Fuel | 1,324.73 |
| Reno Fuel | 7,782.23 |
| Fuel/Lubricants - Other | 360.35 |
| Total Fuel/Lubricants | 16,756.82 |
| Office Supplies | 384.28 |
| Shop & Bus Supplies | 466.75 |
| Total Materials/Supplies Consumed | 17,607.85 |
| Purchased Transportation | |
| PT VA-HOL | 1,973.67 |
| PT Administration | 3,759.19 |
| PT Dial A Ride | 32,914.15 |
| PT Klamath Falls | 4,363.92 |
| PT Redding | 4,106.18 |
| PT Reno | 22,808.73 |
| PT Sick Leave | 317.20 |
| Total Purchased Transportation | 70,243.04 |
| Services - Prof./Specialized | |
| Accounting / Auditor Services | 8,261.00 |
| IT Service & Support | 7,881.90 |
| Services - Other (Misc.) | 3,485.26 |
| Vehicle Maintenance | |
| T21 | 2,533.15 |
| T17 | 9,236.09 |
| T18 | 10,583.76 |
| T19 | 9,123.83 |
| T20 | 12,662.84 |
| Total Vehicle Maintenance | 44,139.67 |
| Total Services - Prof./Specialized | 63,767.83 |
| Travel/Staff Training | 291.00 |
| Utilities | |

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11/17/23

Accrual Basis

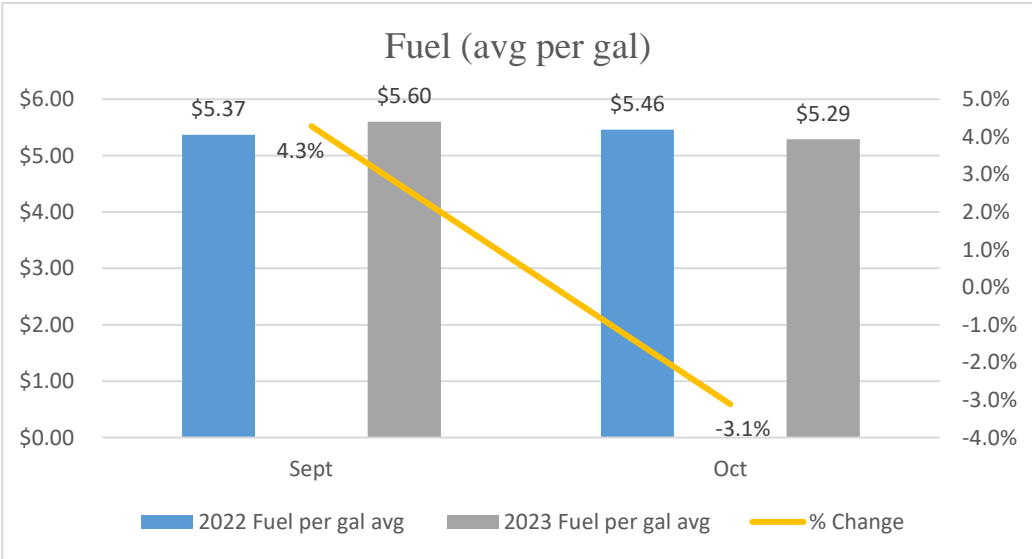
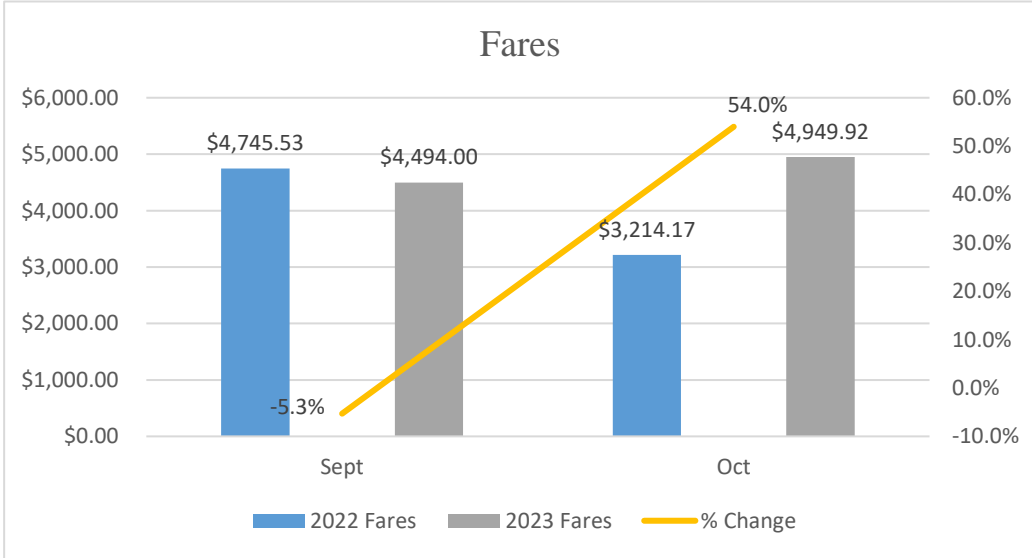
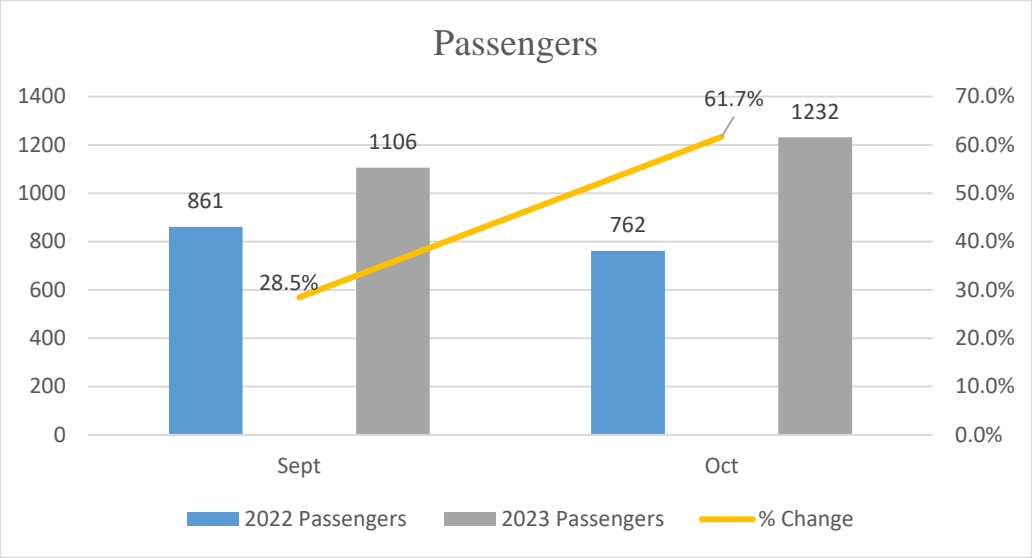
Modoc Transportation Agency

Profit & Loss

As of October 31, 2023

| | Jul - Oct 23 |
|---------------------|-------------------|
| Electric | 991.86 |
| Equip Maint. | 337.48 |
| Internet | 96.00 |
| Phone/DSL | |
| Cell - Dispatch | 1,204.29 |
| Phone/DSL - Other | 1,348.99 |
| Total Phone/DSL | 2,553.28 |
| Propane | 292.08 |
| Trash Disposal | 330.96 |
| Water Service | 595.80 |
| Total Utilities | 5,197.46 |
| Total Expense | 168,334.39 |
| Net Ordinary Income | -74,209.75 |
| Net Income | -74,209.75 |

Sage Stage Statistics



| Report to Modoc Transportation Agency Board Members | |
|--|---|
| Subject Regular Business | Meeting Date December 5, 2023 |
| Presented by MTA Staff | Agenda Item 5 |

Items with attachments, shown in bold:

- a. Accept the Agency's **Fiscal Year 2022/23 Fiscal Year Compliance Audits.** *Action*
SingletonAuman has completed the fiscal audit of Modoc Transportation Agency. The Fare Revenue Ratio has increased from 6.66% for 2022 to 9.78% for 2023. Assembly Bill 90 was passed during COVID which waived the 10% Farebox Ratio set by the Modoc County Transportation Commission. The Findings are consistent with previous audits.
- b. Consider adopting **Resolution 23-03 2024 Authorized Signatories for Plans and Programs.** *Action*
Staff recommends adopting Resolution 23-03 so that day-to-day business can continue.
- c. Update regarding the Request for Proposals for the Sage Stage Transit Operations and Management. *Information*
- d. Nominate Chair and Vice Chair for 2024. *Action*

**MODOC TRANSPORTATION AGENCY
ALTURAS, CALIFORNIA**

**Financial Statements
And Independent Auditor's Report**

As of and for the years ended June 30, 2023 and 2022

MODOC TRANSPORTATION AGENCY
Audited Financial Statements
June 30, 2023 and 2022

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Modoc Transportation Agency
Alturas, CA 96101

Qualified Opinions

We have audited the accompanying financial statements of the business-type activities and the major fund of Modoc Transportation Agency (Agency) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

Qualified Opinions of the Financial Statements

In our opinion, except for the possible effects of the matter discussed in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the major fund of the Modoc Transportation Agency as of June 30, 2023, and the respective changes in financial position and, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Modoc Transportation Agency 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.

Matter Giving Rise to Qualified Opinion on the Financial Statements

As discussed in Note 1, the financial statements present only Transportation Development Act funds, Federal Grants, bus fares and other revenues of the Modoc Transportation Agency and are not intended to present fairly the financial position and results of operations of the Modoc Transportation Agency in conformity with accounting principles generally accepted in the United States of America.

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Chester:

PO Box 795, Chester, CA 96020
530.258.2272 Fax: 530.258.2282

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Modoc Transportation Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency'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 be presented to supplement the basic financial statements. Such information, although not a basic part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operation, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The Other Supplementary Information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2023, on our consideration of the Agency'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 to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Respectfully submitted,



SingletonAuman PC

Susanville, CA

September 30, 2023

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENTS OF NET POSITION
PROPRIETARY FUND
TRANSIT FUND
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)**

| | <u>2023</u> | <u>2022</u> |
|-------------------------------------|---------------------|---------------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and Investments | \$ 1,074,329 | \$ 937,032 |
| Accounts Receivable | 410,255 | 377,613 |
| Total Current Assets | 1,484,584 | 1,314,700 |
| Restricted Cash | - | - |
| Property, Plant & Equipment, Net | <u>1,569,577</u> | <u>1,621,543</u> |
| Total Assets | <u>\$ 3,054,161</u> | <u>\$ 2,936,243</u> |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | \$ 40,239 | \$ 10,189 |
| Total Liabilities | <u>\$ 40,239</u> | <u>\$ 10,189</u> |
| NET POSITION | | |
| Net Investment in Capital Assets | \$ 1,569,577 | \$ 1,621,543 |
| Restricted for State of Good Repair | - | - |
| Unrestricted | <u>1,444,345</u> | <u>1,304,511</u> |
| Total Net Position | <u>\$ 3,013,922</u> | <u>\$ 2,926,054</u> |

The accompanying notes are an integral part of this statement.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND - TRANSIT FUND
YEAR ENDED JUNE 30, 2023 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)**

| | 2023 | 2022 |
|---|---------------------|---------------------|
| Operating Revenues: | | |
| Fare Revenues | \$ 45,903 | \$ 33,905 |
| Total Operating Revenue | <u>45,903</u> | <u>33,905</u> |
| Operating Expenses: | | |
| Contract Transportation Services | 269,004 | 271,001 |
| Vehicle and Equipment Maintenance | 89,297 | 50,614 |
| Building Improvements | 4,096 | 9,106 |
| Fuel | 44,247 | 40,727 |
| Labor | 11,432 | 61,995 |
| Utilities | 20,651 | 18,199 |
| Marketing | 16,019 | 15,664 |
| Other Expenses | 6,585 | 10,705 |
| Professional Services | 30,463 | 26,084 |
| Insurance | 4,925 | 4,648 |
| Depreciation | 62,369 | 58,807 |
| Total Operating Expenses | <u>559,088</u> | <u>567,550</u> |
| Operating Income (Loss) | <u>(513,185)</u> | <u>(533,645)</u> |
| Non-Operating Revenues and (Expenses): | | |
| Local Transportation Funds | 35,712 | 90,218 |
| State Transportation Assistance Funds | 117,984 | 84,351 |
| Federal Grants | 346,048 | 163,456 |
| Covid 5311 Reimbursement | - | 183,534 |
| State of Good Repair | 30,000 | 28,103 |
| Lassen Transit Service Agency | 23,149 | 24,931 |
| LCTOP - Exchange with Tehama County | 14,577 | 15,057 |
| Rents, Leases and Other | 22,649 | 22,313 |
| Other Income | 157 | 5,000 |
| Interest | 10,775 | 1,736 |
| Total Non-Operating Revenues and (Expenses) | <u>601,051</u> | <u>618,699</u> |
| Transfers Out | <u>-</u> | <u>(6,000)</u> |
| Change in Net Position | <u>87,866</u> | <u>79,054</u> |
| Net Position, Beginning of the Period | 2,926,056 | 2,846,999 |
| Net Position, End of the Period | <u>\$ 3,013,922</u> | <u>\$ 2,926,053</u> |

The accompanying notes are an integral part of this statement.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
STATEMENTS OF CASH FLOWS
PROPRIETARY FUND - TRANSIT FUND
FISCAL YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2022)**

| | 2023 | 2022 |
|--|---------------------|---------------------|
| Cash Flows from Operating Activities: | | |
| Cash Received From Passengers | \$ 45,903 | \$ 33,905 |
| Cash Payments to Employees | (11,432) | (61,995) |
| Cash Payments to Suppliers for Goods and Services | (455,182) | (436,506) |
| Net Cash Provided (Used) by Operating Activities | <u>(420,711)</u> | <u>(464,596)</u> |
| Cash Flows from Non-Capital Financing Activities: | | |
| Received from Other Governmental Agencies | 534,831 | 507,886 |
| Other Income | 22,806 | 27,314 |
| Net Cash Provided (Used) by Non-Capital Financing Activities | <u>557,637</u> | <u>535,200</u> |
| Cash Flows from Capital and Related Financing Activities: | | |
| Purchases of Property and Equipment | (10,403) | (10,740) |
| Transfer (Out) | - | (6,000) |
| Net Cash Provided (Used) by Capital Financing Activities | <u>(10,403)</u> | <u>(16,740)</u> |
| Cash Flows from Investing Activities | | |
| Interest Earned | 10,775 | 1,736 |
| Net Cash Provided (Used) by Investing Activities | <u>10,775</u> | <u>1,736</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 137,298 | 55,600 |
| Cash and Cash Equivalents: | | |
| Balance - July 1 | 937,031 | 881,431 |
| Balance - June 30 | <u>\$ 1,074,329</u> | <u>\$ 937,031</u> |
| Reconciliation: | | |
| Operating Income (Loss) | \$ (513,185) | \$ (533,645) |
| Depreciation and Amortization | 62,369 | 58,807 |
| (Increase)/Decrease in Other Current Assets | 55 | 53 |
| Increase/(Decrease) in Accounts Payable | 30,050 | 10,189 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (420,711)</u> | <u>\$ (464,596)</u> |

The accompanying notes are an integral part of this statement.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Modoc Transportation Agency is the only public transit operator in Modoc County, California. The Agency was established in a Joint Powers Agreement between the County of Modoc and the City of Alturas on August 13, 1997.

The financial statements of Modoc Transportation Agency - Transportation and Development Act Funds are prepared in conformity with U.S. generally accepted accounting principles. Modoc Transportation Agency (the Agency) applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary Funds apply Financial Accounting Standard Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

A. Reporting Entity

The financial statements are intended to present the financial position and results of operations of only those transactions attributable to the Modoc Transportation Agency.

The Agency received Local Transportation Fund and State Transit assistance allocation from the Modoc County Transportation Commission, as well as Federal Grants, Fares and other revenues to operate and provide public transit services to the County of Modoc, the City of Alturas, and the surrounding regions.

The Agency includes all activities (operations of its administrative staff and Board of Directors) considered to be a part of the Agency. The Agency reviewed the criteria developed by GASB in its issuance of Statement No. 14, relating to the financial reporting entity to determine whether the Agency is financially accountable for other entities. The Agency has determined that no other outside entity meets the above criteria, and therefore, no entity has been included as a component unit in the financial statements.

The Agency, although a legally separate entity from Modoc County Transportation Commission (the Commission), is a blended component unit of the Commission because the individuals on the Agency's governing board are the same as those on the Commission. The Commission is also responsible for approving the Agency's Transportation Development Act revenue allocations.

B. Fund Accounting

The Agency uses funds to report on its financial position and on the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

The Agency makes use of an enterprise fund type (of the proprietary fund category) to account for the majority of the Agency's activity. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies (internal service funds).

C. Basis of Accounting

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Nonexchange transactions, in which the Agency give (or receives) value without directly receiving (or giving) equal value in exchange, included grants, entitlements and donations. On the accrual basis, revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

An enterprise fund distinguishes 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 the Agency's principal ongoing operations. The principal operating revenues of the Agency are charges to passengers for public transit services. Operating expenses for the Agency include the cost of transit services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

D. Capital Assets

All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value as the date received. The Agency's capitalization threshold is \$100. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

Depreciation of buildings, equipment and vehicles in the proprietary fund is computed using the straight-line method over the following useful lives:

| <u>Assets</u> | <u>Years</u> |
|---------------|--------------|
| Buildings | 30 |
| Vehicles | 5-10 |
| Equipment | 3-10 |

The Agency has acquired certain capital assets with funding provided by federal assistance from various grant programs. The Agency holds title to these assets; however, the federal government retains an interest in these assets should the asset no longer be used for transit purposes.

E. Cash and Cash Equivalents

The Agency considers cash, investments in the local agency investment fund, and reserved cash to be cash equivalents. Excess cash has been invested in the Local Agency Investment Fund (LAIF). The Agency is authorized to deposit cash and invest excess funds by California Government Code 53648 et seq.

The remainder of the Agency's cash is held in Plumas Bank. The FDIC insures cash balances held in banks up to \$250,000. Periodically, the Agency's cash balances exceed FDIC limits; however the Agency believes that no significant concentration of credit risk exists for these excess deposits. As of June 30, 2023 and June 30, 2022 funds were held in excess of the FDIC limits.

F. Receivable and Payable Balances

The Agency believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

G. Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted accounting principles, and as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those amounts.

H. Expenses in Excess of Budget

The following expense categories exceeded budget during the 2023-22 fiscal year:

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

| <u>Category</u> | <u>Excess of Budget</u> |
|----------------------------------|-------------------------|
| Depreciation | \$ 62,369 |
| Contract Transportation Services | \$ 7,004 |
| Vehicle Maintenance | \$ 41,297 |
| Marketing | \$ 1,019 |

Contract Transportation Services and Marketing exceeded budget due to cost overruns. Vehicle Maintenance exceeded budget due to an unexpected major repair. Depreciation was not budgeted.

I. Budgets and Budgetary Accounting

The Agency's budget is consistent with the modified accrual basis of accounting. In order to be consistent with accrual basis accounting used in proprietary funds, capital expenditures will need to be eliminated and depreciation will need to be added.

J. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenses have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenses.

K. Fair Value Measurements and Investments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets and liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statement of financial position, as well as the general classification of such assets pursuant to the valuation hierarchy.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include various types of mutual funds. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

NOTE 2 – CASH AND INVESTMENTS

The Agency's cash and investments are maintained with various financial institutions.

| | <u>2023</u> | <u>2022</u> |
|-------------------------------|---------------------|-------------------|
| Plumas Bank Operating Account | \$ 442,280 | \$ 315,758 |
| Local Agency Investment Fund | <u>632,049</u> | <u>621,273</u> |
| | <u>\$ 1,074,329</u> | <u>\$ 937,031</u> |

Investments consist of amounts deposited with the Local Agency Investment Fund, and are stated at fair value based on significant other observable inputs.

The total amount of interest income for the year ended June 30, 2023 and 2022 was \$10,775 and \$1,736, respectively. This interest is included in the balances of the accounts and fair value measurements.

The following tables present the fair value measurements of assets recognized in the accompanying statement of financial position measured at fair value on a recurring basis and level within the fair value hierarchy in which the fair value measurements fall:

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

June 30, 2023

| Fair Value Measurements Using | | | |
|-------------------------------|---|--|--|
| Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Local Agency Investment Fund | \$ 632,049 | \$ | 632,049 |

June 30, 2022

| Fair Value Measurements Using | | | |
|-------------------------------|---|--|--|
| Fair Value | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Local Agency Investment Fund | \$ 621,373 | \$ | 621,373 |

NOTE 3 – CAPITAL ASSETS

A capital assets summary of the Agency is shown below:

| | Balance 6/30/2022 | Additions | Dispositions | Balance 6/30/2023 |
|------------------------------------|----------------------|-------------|--------------|----------------------|
| Land | \$ 781,745 | | | \$ 781,745 |
| Vehicles, Buildings, and Equipment | 2,088,133 | \$ 10,403 | | 2,098,536 |
| Total | 2,869,878 | 10,403 | - | 2,880,281 |
| Accumulated Depreciation | (1,248,334) | (62,369) | | (1,310,703) |
| Property, Plant and Equipment, Net | \$ 1,621,544 | \$ (51,966) | \$ - | \$ 1,569,578 |

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

| | Balance <u>6/30/2021</u> | <u>Additions</u> | <u>Dispositions</u> | Balance <u>6/30/2022</u> |
|------------------------------------|-----------------------------|--------------------|---------------------|-----------------------------|
| Land | \$ 781,745 | | | \$ 781,745 |
| Vehicles, Buildings, and Equipment | <u>1,945,887</u> | \$ 10,740 | \$ 131,506 | <u>2,088,133</u> |
| Total | <u>2,727,632</u> | <u>10,740</u> | <u>131,506</u> | <u>2,869,878</u> |
| Accumulated Depreciation | <u>(1,058,021)</u> | <u>(58,807)</u> | <u>(131,506)</u> | <u>(1,248,334)</u> |
| Property, Plant and Equipment, Net | <u>\$ 1,669,611</u> | <u>\$ (48,067)</u> | <u>\$ -</u> | <u>\$ 1,621,544</u> |

Depreciation and amortization was charged to functions as follows:

| | <u>June 30, 2023</u> | <u>June 30, 2022</u> |
|---------|----------------------|----------------------|
| Transit | <u>\$ 62,369</u> | <u>\$ 58,807</u> |

NOTE 4 – CONCENTRATIONS

The Agency receives a substantial amount of its support from a statewide retail sales tax from the Local Transportation Fund created by the Transportation Development Act. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Agency's activities.

NOTE 5 – CONTINGENCIES

The Agency receives funding for specific purposes that are subject to review and audit by the granting agencies funding source. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

NOTE 6 – NET POSITION

Net Position is the excess of all the Agency's assets over all its liabilities. Net assets are divided into captions under GASB Statement No. 34. These captions apply only to net assets, which are described below:

Net Investment in Capital Assets describes the portion of net assets that is represented by the current net book value of the Agency's capital assets, less the outstanding balance of any debt issued to finance these assets.

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023 and 2022**

Restricted Net Position describes the portion of net assets that are legally restricted for certain purposes.

Unrestricted describes the portion of net assets that is not restricted to use or invested in capital assets.

NOTE 7 – SUBSEQUENT EVENTS

In preparing these financial statements, the Commission has evaluated events and transactions for potential recognition or disclosure through September 30, 2023, the date the financial statements were issued.

NOTE 8 - FARE REVENUE RATIO

The Agency claims TDA funding per Article 8, Section 99400(c), not Article 4, Section 99268. The Agency adopted resolution 21-02, which requires the Agency to follow the Commission's performance criteria and, therefore, does not have a fare box requirement. However, for comparison purposes only, the Agency's ratio of fare revenues to operating costs for the years ended June 30, 2023 and 2022 are presented below:

| | <u>2023</u> | <u>2022</u> |
|-----------------------------|-------------------|-------------------|
| Operating Revenues: | | |
| Fare Revenue | \$ 45,903 | \$ 33,905 |
| Total Operating Revenue | <u>\$ 45,903</u> | <u>\$ 33,905</u> |
| Operating Expenses: | | |
| Operating Expenses | \$ 531,915 | \$ 567,550 |
| Less: Depreciation | <u>(62,369)</u> | <u>(58,807)</u> |
| Adjusted Operating Expenses | <u>\$ 469,546</u> | <u>\$ 508,743</u> |
| Fare Revenue Ratio | <u>9.78%</u> | <u>6.66%</u> |

The Agency adopted a resolution requiring a 10% Farebox ratio, however this requirement was waived due to the Coronavirus pandemic with the passage of California Assembly Bill 90.

OTHER SUPPLEMENTARY INFORMATION

**MODOC TRANSPORTATION AGENCY
TRANSPORTATION DEVELOPMENT ACT FUNDS
TRANSIT FUND BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023**

| | Budget Amounts | | Actual | Variance with Final Budget Favorable (Unfavorable) |
|--|----------------|-----------|-----------|---|
| | Original | Final | | |
| Operating Revenues: | | | | |
| Fare Revenues | \$ 47,000 | \$ 47,000 | 45,903 | \$ (1,097) |
| Total Operating Revenue | 47,000 | 47,000 | 45,903 | (1,097) |
| Operating Expenses: | | | | |
| Contract Transportation Services | 262,000 | 262,000 | 269,004 | (7,004) |
| Vehicle Maintenance | 48,000 | 48,000 | 89,297 | (41,297) |
| Building Improvements | 6,625 | 6,625 | 4,096 | 2,529 |
| Fuel | 45,000 | 45,000 | 44,247 | 753 |
| Labor | 107,000 | 107,000 | 11,432 | 95,568 |
| Utilities | 22,000 | 22,000 | 20,651 | 1,349 |
| Marketing | 15,000 | 15,000 | 16,019 | (1,019) |
| Other Expenses | 15,000 | 15,000 | 6,585 | 8,415 |
| Professional Services | 32,000 | 32,000 | 30,463 | 1,537 |
| Insurance | 7,000 | 7,000 | 4,925 | 2,075 |
| Transit Property & Vehicle Reserve | 40,625 | 40,625 | | 40,625 |
| Depreciation | - | - | 62,369 | (62,369) |
| Total Operating Expenses | 600,250 | 600,250 | 559,088 | 41,162 |
| Operating Income (Loss) | (553,250) | (553,250) | (513,185) | 40,065 |
| Non-Operating Revenue (Expense): | | | | |
| Local Transportation Funds | 123,000 | 123,000 | 35,712 | (87,288) |
| State Transportation Assistance Funds | 95,284 | 95,284 | 117,984 | 22,700 |
| Federal Grants | 241,741 | 241,741 | 346,048 | 104,307 |
| Lassen Transit Service Agency | 30,000 | 30,000 | 23,149 | (6,851) |
| LCTOP - Exchange with Tehama County | 24,931 | 24,931 | 14,577 | (10,354) |
| State of Good Repair Program | 15,694 | 15,694 | 30,000 | 14,306 |
| Other | 22,600 | 22,600 | 22,806 | 206 |
| Interest | - | - | 10,775 | 10,775 |
| Total Non-Operating Revenues (Expense) | 553,250 | 553,250 | 601,051 | 47,801 |
| Transfers Out | | | - | - |
| Change in Net Position | \$ - | \$ - | \$ 87,866 | \$ 87,866 |

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE OVER FINANACIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
THE STATUTES, RULES, AND REGULATIONS OF THE CALIFORNIA TRANSPORTATION
DEVELOPMENT ACT AND THE ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF THE
LOCAL TRANSPORTATION COMMISSION**

Board of Commissioners
Modoc County Transportation Commission
Alturas, California

Board of Directors
Modoc Transportation Agency
Alturas, California

Report on State Compliance

We have audited the financial statements of the Transportation Development Act Funds allocated to the Modoc Transportation Agency as of and for the years ended June 30, 2023 and 2022 and have issued our report thereon dated September 30, 2023.

Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have also audited the Agency's compliance with the California Code of Regulations Sections 6664 and 6667 that are applicable to Modoc Transportation Agency. Additionally, we performed tests to determine that expenditures paid by Modoc Transportation Agency were made in accordance with the allocation instructions and resolutions of Modoc County Transportation Commission and in conformance with the California Transportation Development Act. Also as part of our audit, we performed test of compliance to determine whether certain state bond funds were received and expended in accordance with applicable bond act and state accounting requirements. Compliance with the requirements referred to above is the responsibility of the Agency's management. Our responsibility is to express an opinion on the Agency's compliance based on our audit.

The auditing standards referred to above require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the state laws and regulations applicable to the items above occurred. An audit includes examining, on a test basis, evidence about the Agency'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. Our audit does not provide a legal determination of the Agency's compliance with those requirements.

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Opinion on State Compliance

In our opinion, the Modoc Transportation Agency complied, in all material respects, with the statutes, rules, and regulations of the California Transportation Development Act, the allocation instructions and resolutions of the local transportation commission, and with the applicable bond act and state accounting requirements.

Purpose of This Report

The report is intended solely for the information and use of Modoc Transportation Agency, the California Department of Transportation, and the State Controller's Office and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'SingletonAuman PC', with a stylized flourish at the end.

SingletonAuman PC

Susanville, CA

September 30, 2023

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

Board of Commissioners
Modoc County Transportation Commission
Alturas, California

Board of Directors
Modoc Transportation Agency
Alturas, California

Members of the Board of Directors:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Transportation Development Act Funds allocated to the Modoc Transportation Agency as of and for the years ended June 30, 2023 and 2022 and the related notes to the financial statements and have issued our report thereon dated September 30, 2023.

Internal Control over Financial Reporting

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

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

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

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We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. See Findings 2023-001 and 2023-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Agency'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 on the determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

Agency's Response to Findings

The Agency's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of the Report

This 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'SingletonAuman PC', followed by a small 're'.

SingletonAuman PC
Susanville, CA
September 30, 2023

**MODOC TRANSPORTATION AGENCY
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

EXECUTIVE SUMMARY

The quality of the Agency's internal controls is dependent upon oversight by the Board Members. A summary of the auditors' results follows:

1. **Type of Auditors' Report on Financial Statements:** Qualified.
2. **Internal Control Findings:** 2 Significant Deficiencies.
3. **Material Noncompliance Noted:** None.

**MODOC TRANSPORTATION AGENCY
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

**YELLOW BOOK SECTION
Internal Control – Significant Deficiency**

Finding 2023-001 Financial Reporting

Criteria Upon Which Audit Finding is Based (Legal Citation)

AU-C Section 265, Communicating Internal Control Matters Identified in an Audit.

Finding (Condition)

Similar to many small governmental entities, the Agency is not providing complete and accurate footnote disclosures that are prepared in accordance with GAAP prior to the annual audit.

Amount of Questioned Cost, How Computed and Prevalence

None.

Effect

There is a risk that a material financial statement misstatement may exist and not be prevented or detected by the Agency's system of internal control.

Cause

The Agency does not have the resources to address this deficiency.

Recommendation

We recommend that the Agency consider the cost benefit of hiring an accountant familiar with GAAP or contracting with an independent CPA firm to compile financial statements in conformity with GAAP.

Agency's Response

The Agency has determined that the costs of correcting the control weakness outweigh the benefits to be received. The Agency will continue to rely on the independent auditor to prepare its annual financial statements.

**MODOC TRANSPORTATION AGENCY
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

Internal Control – Significant Deficiency

Finding 2023-002 Lack of Segregation of Duties

Criteria Upon Which Audit Finding is Based (Legal Citation)

AU-C Section 265, Communicating Internal Control Matters Identified in an Audit.

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, payroll, general ledger & financial reporting, and grants management with the Agency personnel.

Amount of Questioned Cost, How Computed and Prevalence

None.

Effect

The Agency has exposure to risk of financial statement misstatement and the potential risk of fraud.

Cause

Due to the number of personnel assigned to duties that involve access to the general ledger and other accounting records and who also have custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.

Recommendation

We recommend the Agency employees and Board maintain diligence for the potential risks of not having an adequate segregation of duties. The Agency should consider segregating the following duties as much as possible:

1. Receiving cash, deposit preparation, and posting the deposit to the general ledger.
2. Preparing voucher packages/check requests, approving checks for payment, and mailing checks.
3. Bank reconciliations, and cash receipt & disbursements. Bank reconciliations should be prepared by someone who is not responsible for recording transaction in the general ledger
4. Administrative staff who are not involved in cash or accounting related functions could perform duties, such as taking deposits to the bank, maintaining check stock, etc...

**MODOC TRANSPORTATION AGENCY
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2023**

Agency's Response

The Board has implemented policies due to the small number of employees employed by MTA:

1. The Chair reviews and signs payables along with the Executive Director.
2. All transactions are reviewed and approved by the Commission.
3. Deposits, including passenger fares, are prepared by one staff and another takes the deposit to the bank.

**MODOC TRANSPORTATION AGENCY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
(FINDINGS FROM THE JUNE 30, 2022 AUDIT REPORT)
FOR THE YEAR ENDED JUNE 30, 2023**

Finding 2022-1 Financial Reporting

Finding (Condition)

Similar to many small governmental entities, the Agency does not have policies and procedures in place to ensure that complete and accurate financial statements and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

Status

Partially implemented. See current year finding 2023-001.

Finding 2022-1 Lack of Segregation of Duties

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, payroll, general ledger & financial reporting, and grants management with the Agency personnel.

Status

Not Implemented. See current year finding 2023-002.

**MODOC TRANSPORTATION AGENCY
CORRECTIVE ACTION PLAN
JUNE 30, 2023**

Person Monitoring Corrective Action Plan

Debbie Pedersen, Executive Director

Finding 2023-001 Financial Reporting

Finding (Condition)

Similar to many small governmental entities, the Agency is not providing complete and accurate footnote disclosures that are prepared in accordance with GAAP prior to the annual audit.

Corrective Action Planned

The Agency has determined that the costs of correcting the control weakness outweigh the benefits to be received. The Agency will continue to rely on the independent auditor to prepare its annual financial statements.

Expected Completion Date

Ongoing.

Finding 2023-002 Lack of Segregation of Duties

Finding (Condition)

An inadequate segregation of duties exists in the areas of cash handling, payroll, general ledger & financial reporting, and grants management with the Agency personnel.

Corrective Action Planned

The Board has implemented policies due to the small number of employees employed by MTA:

1. The Chair reviews and signs payables along with the Executive Director.
2. All transactions are reviewed and approved by the Commission.
3. Deposits, including passenger fares, are prepared by one staff and another takes the deposit to the bank.

Expected Completion Date

Ongoing.

MODOC TRANSPORTATION AGENCY

RESOLUTION No. 23-03

Calendar Year (CY) 2024 Authorized Signatories for Plans and Programs

WHEREAS, the Modoc Transportation Agency (MTA) is the public transit and intercity bus operator for the Modoc County region and the Consolidated Transportation Service Agency, serving travelers and residents of the County of Modoc and the incorporated City of Alturas;

WHEREAS, it is often required by various programs and funding sources to have a resolution that identifies MTA's designated signature authorities; and

WHEREAS, various agencies such as the California Department of Transportation (Caltrans), Federal Transit Administration (FTA), Federal Highway Administration (FHWA), U.S. Department of Homeland Security (DHS) and other agencies require said resolution to be submitted; and

WHEREAS, it is the intent of the MTA to name the Executive Director, Chair, or Vice Chair as its designated signature authorities for various transportation funds, including but not limited to:

- Local Transportation Funds (LTF)
- State Transit Assistance Funds (STAF)
- Federal Highway Administration (FHWA) funds
- Federal Transit Administration (FTA) Section 5304, 5310, 5311, 5311(f), and 5316 funds
- CRRSAA and CARES funding Section 5311 and 5311f funds
- Regional Surface Transportation Program (RSTP) funds
- State / Regional Improvement Transportation Program (STIP / RTIP) funds
- STIP Planning Programming and Monitoring (PPM) funds
- Alternative Transportation Program (ATP) funds
- Prop 1B funds including Public Transportation Modernization, Improvement and Service Enhancement Account (PTMISEA) and California Transit Assistance Fund (CTAF) programs
- State-funded transit project funds
- American Recovery and Reinvestment Act (ARRA) funds
- Low Carbon Transit Ops Program (LCTOP)
- SB 1 State of Good Repair (SGR) Program

WHEREAS, the Board directs staff to perform or administer all related work, including but not limited to allocation requests, certificates of assurances, master agreements, fund transfer agreements, final expenditure reports, grant proposals and all related work, preparation of grant applications, fixed asset procurement, invoices, reports agency coordination, planning work, amendments, budget updates, correspondence and preparation of California Transportation Commission (CTC) agenda items for STIP projects, among other duties for CY 2024.

NOW, THEREFORE, BE IT RESOLVED that the Modoc Transportation Agency Board of Directors does hereby authorize the Executive Director, Chair, or Vice Chair to serve as its designated signature authorities.

BE IT FURTHER RESOLVED that the MTA does hereby authorize such persons to act on behalf of the Agency and to execute documents related to any transportation funding program.

PASSED AND ADOPTED this 6th day of December 2022 by the following vote:

AYES: Board Members: Dederick, Rhoads, Cavasso, Moriarity, Nelson, Cox

NOES: None

ABSENT: Board Members: Coe (A)

John Dederick, Chair
Modoc Transportation Agency

ATTEST:

Debbie Pedersen, Executive Director
Modoc Transportation Agency

| Report to Modoc Transportation Agency Board Members | |
|--|---|
| Subject Staff Updates and Calendar of Events | Meeting Date December 5, 2023 |
| Presented by MTA Staff | Agenda Item 6 |

a. Staff Updates

b. Calendar of Events – MTA Meetings 1:50 Sage Stage Conference Room, Alturas, CA 96101

- 02/06/2024

Sage Stage Holiday Schedule (No Bus Service)

- December 25, 26, 2023 – Christmas Holiday
- January 1, 2024 – New Years’ Day