



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

Paul Minchella  
Director  
City Mayor

Elizabeth Cavasso  
Director  
County Supervisor  
District IV

Jodie Larranaga  
Director  
City Councilmember

Mark Moriarity  
Director  
County at Large Member

Ned Coe  
Alternate  
County Supervisor  
District I

Brian Cox  
Alternate  
City Councilmember

Staff

Debbie Pedersen  
Executive Director

Michelle Cox  
Accountant 1

Kathy Tiffie  
Assistant Secretary 2

# AGENDA

## REGULAR MEETING

DECEMBER 3, 2024

Sage Stage Conference Room  
108 S Main Street, Alturas

Following the MCTC meeting at or about 1:45 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 10/01/24 MTA Regular Meeting.
  - b. Financial Transactions 09/01/24 through 10/31/24
  - c. Financial Year to Date Expenditures through 10/31/24
  - d. Sage Stage Operations Stats
5. **Regular Business**
  - a. 2024 CHP Terminal Inspection **Information**
  - b. Consider accepting the Fiscal Year 2023-24 Financial Audits **Action**
  - c. New vehicle T-23 schedule. **Information**
  - d. Consider adopting Resolution 24-03 Authorized Signatories Calendar Year 2025. **Action**
  - e. Elect Chair and Vice Chair Calendar Year 2025 **Action**
6. **Staff Updates and Calendar of Events** **Information**
  - a. Staff updates
  - b. Calendar of Events
7. **Closed Session - Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9** – One potential case **Information/Action**
8. **Adjourn until the next regular MTA meeting**, scheduled for February 4, 2025, (Tuesday) in the Sage Stage Conference Room, 108 S. Main Street, Alturas, CA, at about 1:50 p.m., following the MCTC meeting.

<b>Report to Modoc Transportation Agency Board Members</b>	
Subject <b>Consent Agenda</b>	Meeting Date <b>December 3, 2024</b>
Presented by <b>MTA Staff</b>	Agenda Item <b>4</b>

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

- a. Approve the **minutes from the 10/01/24 MTA Regular Meeting**
- b. **Financial Transactions 09/1/2024 through 10/31/2024**
- c. **Financial Year to Date Expenditures**
- d. **Sage Stage Operations Statistics**



MODOC TRANSPORTATION AGENCY

108 South Main, Alturas, CA 96101  
Phone (530) 233-6410

**MINUTES**  
**Regular Meeting**  
**October 1, 2024**

**Board Members Present**

Kathie Rhoads, Vice Chair	Board of Supervisors, District III, Modoc County
Mark Moriarity	County At-Large Member
Paul Minchella	Councilmember, City of Alturas
Jodie Larranaga	Councilmember, City of Alturas
Elizabeth Cavasso	Board of Supervisors, District IV, Modoc County

**Board Members Absent**

John Dederick, Chair	Representative, City of Alturas
Ned Coe (Alternate)	Board of Supervisors, District I, Modoc County
Brain Cox (Alternate)	Councilmember, City of Alturas

**Staff Present**

Debbie Pedersen	Executive Director
Michelle Cox	Accountant 1
Kathy Tiffie	Assistant Secretary 2

**Public Present**

Kathy Grah	Caltrans District 2, Community & Regional Planning Chief
Azeddine Bahloul	Caltrans District 2, Modoc Project Manager
Skip Clark	Caltrans District 2, Regional Planning Liaison
Debbie Petersen	Caltrans, Right of Way Agent
Ciara Babcock	Caltrans, Right of Way Agent
Mitch Crosby	Modoc County Road Commissioner

1. **Call to Order** – Chair Dederick called the meeting to order at 1:48 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 Moriarity to Confirm Agenda, seconded by Board Member Cavasso. All Ayes; motion carried.
4. **Consent Agenda-**
  - a. Approve minutes from August 6, 2024, MTA Regular Meeting.
  - b. Approve minutes from September 5, 2024, MTA Special Meeting.
  - c. Approve the financial transactions from July 1, 2024, through August 31, 2024.
  - d. Approve Year to Date Expenditures.

e. Sage Stage Operation Statistics.

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

**5. Regular Business**

- a. Consider authorizing the Executive Director to sign a Temporary Construction Easement with Caltrans for the Alturas Project.

Executive Director, Debbie Pedersen reported the handicap ramp located on the corner of East 1<sup>st</sup> Street and South Main Street at the Sage Stage Plaza will be under construction in 2026 during the Caltrans Alturas CAPM Project and requires MTA to sign a Temporary Construction Easement.

Motion by Board Member Larranaga to authorize the Executive Director to sign a Temporary Construction Easement with Caltrans for the Alturas Project, seconded by Board Member Minchella. All Ayes; motion carried.

**6. System Update, Communications, and Calendar**

- a. Staff Update

MTA is waiting to hear from CHP to set the date for the annual Terminal Inspection.

T-22 is at Completely Custom having the front end repaired after the deer hit that occurred in August.

T-23 is scheduled to arrive at A-Z Bus in Sacramento on November 11, 2024. We are projecting to have the bus completed and delivered to Alturas around Christmas 2024.

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

11/28/24 Thanksgiving Day Holiday; Office Closed- No Bus Service

11/29/24 Day after Thanksgiving Holiday; Office Closed- No Bus Service

12/03/24 MTA Meeting following the MCTC Meeting

**7. Closed Session**

- a. Closed Session – Initiation of litigation pursuant to paragraph (4) subdivision (d) of Section 54956.9 One potential case.

A Closed Session – Initiation of litigation pursuant to paragraph (4) subdivision (d) of Section 54956.9 convened at 1:52 p.m. in the Sage Stage Conference Room. No action was taken. The regular meeting resumed at 1:58 p.m.

**8. Adjournment**

Motion to adjourn by Board Member Minchella at 1:59 p.m. seconded by Board Member Moriarity. All Ayes, motion carried. The next regular meeting will be Tuesday, December 3, 2024, in the Sage Stage Conference Room, 108 S. Main Street, Alturas at 1:50 p.m. or soon thereafter.

Submitted by,

Michelle Cox  
Accountant 1

11:19 AM

11/21/24

Accrual Basis

## Modoc Transportation Agency Financial Transactions - Operating Account September & October 2024

Type	Date	Num	Name	Memo	Amount	Balance
<b>Plumas Operating 0477</b>						431,997.92
Bill Pmt -Check	09/01/2024	4223	City of Alturas	Acct# MOD0280	-117.81	431,880.11
Bill Pmt -Check	09/01/2024	4224	Quail Mountain, Inc.	Inv#138903 Aug...	-39.99	431,840.12
Bill Pmt -Check	09/01/2024	9124	T-Net Broadband Intern...	Cust# 740471	-48.00	431,792.12
Bill Pmt -Check	09/01/2024	9224	Verizon	August 2024 Se...	-342.03	431,450.09
Bill Pmt -Check	09/01/2024	4229	First Transit Inc	Service for Aug...	-30,586.82	400,863.27
Bill Pmt -Check	09/03/2024	9424	Basys Processing	Merch# 434580...	-115.80	400,747.47
Bill Pmt -Check	09/03/2024	4225	Alturas Tire Center	T-22 Schedule ...	-507.25	400,240.22
Deposit	09/03/2024			Deposit	34.00	400,274.22
Bill Pmt -Check	09/03/2024	4227	Alturas Tire Center	T-19 Replaced ...	-573.39	399,700.83
Deposit	09/03/2024			Deposit	123.50	399,824.33
Deposit	09/03/2024			Deposit	25.00	399,849.33
Bill Pmt -Check	09/04/2024	9424	TCE	Acct# R229-000...	-49.57	399,799.76
Bill Pmt -Check	09/04/2024	9524	California Air Resources...	T-18 2024 -CAR...	-30.90	399,768.86
Deposit	09/04/2024			Deposit	171.00	399,939.86
Deposit	09/05/2024			Deposit	24.00	399,963.86
Deposit	09/05/2024			Deposit	497.00	400,460.86
Deposit	09/05/2024			Deposit	20.00	400,480.86
Bill Pmt -Check	09/05/2024	4230	Frank Willis	Replaced Switc...	-626.36	399,854.50
Bill Pmt -Check	09/05/2024	4231	Apex Technology Manag...	Inv. # TS13618...	-1,425.53	398,428.97
Bill Pmt -Check	09/05/2024	4232	EDI Media Inc	Service for Aug...	-150.00	398,278.97
Deposit	09/06/2024			Deposit	11.00	398,289.97
Deposit	09/09/2024			Deposit	69.00	398,358.97
Deposit	09/09/2024			Deposit	25.00	398,383.97
Bill Pmt -Check	09/09/2024	4233	Waste Management	Cust ID# 12-850...	-74.69	398,309.28
Bill Pmt -Check	09/09/2024	4234	Frontier 6422	Acct# 530-233-...	-149.72	398,159.56
Deposit	09/09/2024			Deposit	77.00	398,236.56
Deposit	09/09/2024			Deposit	125.50	398,362.06
Deposit	09/10/2024			Deposit	64.00	398,426.06
Deposit	09/10/2024			Deposit	60.50	398,486.56
Deposit	09/10/2024			Deposit	12.00	398,498.56
Bill Pmt -Check	09/10/2024	91024	Basys Processing	Merch# 434580...	-40.00	398,458.56
Deposit	09/11/2024			Deposit	137.00	398,595.56
Deposit	09/11/2024			Deposit	119.50	398,715.06
Deposit	09/12/2024			Deposit	22.00	398,737.06
Deposit	09/12/2024			Deposit	28.00	398,765.06
Deposit	09/12/2024			Deposit	38.25	398,803.31
Bill Pmt -Check	09/13/2024	4235	Alturas Tire Center	T-17 Replaced ...	-398.97	398,404.34
Deposit	09/13/2024			Deposit	239.01	398,643.35
Bill Pmt -Check	09/15/2024	4237	Frontier 6410	Acct# 530-233-...	-175.03	398,468.32
Deposit	09/16/2024			Deposit	105.00	398,573.32
Deposit	09/16/2024			Deposit	129.50	398,702.82
Bill Pmt -Check	09/16/2024	4236	Fredrick Janitorial	September 2024	-750.00	397,952.82
Bill Pmt -Check	09/17/2024	4238	APTA	Inv # 411257 Re...	-250.00	397,702.82
Bill Pmt -Check	09/17/2024	4239	John Dederick	MTA Special Bo...	-200.00	397,502.82
Bill Pmt -Check	09/17/2024	4240	Kathie Rhoads	MTA Special Bo...	-150.00	397,352.82
Bill Pmt -Check	09/17/2024	4241	Mark Moriarity	MTA Special Bo...	-150.00	397,202.82
Bill Pmt -Check	09/17/2024	4242	Paul Minchella	MTA Special Bo...	-150.00	397,052.82
Bill Pmt -Check	09/17/2024	4243	Jodie Larranaga	MTA Special Bo...	-150.00	396,902.82
Deposit	09/17/2024			Deposit	272.50	397,175.32
Deposit	09/18/2024			Deposit	22.00	397,197.32
Deposit	09/18/2024			Deposit	50.00	397,247.32
Deposit	09/18/2024			Deposit	171.58	397,418.90
Bill Pmt -Check	09/18/2024	4244	UBEO West LLC	Acct# R-151224...	-59.13	397,359.77
Deposit	09/19/2024			Deposit	53.00	397,412.77
Bill Pmt -Check	09/19/2024	4245	Singleton Auman	Fiscal Audits FY...	-925.00	396,487.77
Deposit	09/19/2024			Deposit	19.00	396,506.77
Deposit	09/20/2024			Deposit	24.00	396,530.77
Deposit	09/20/2024			Deposit	16.50	396,547.27
Deposit	09/20/2024			Deposit	220.50	396,767.77
Deposit	09/23/2024			Deposit	32.00	396,799.77
Deposit	09/23/2024			Deposit	213.00	397,012.77
Bill Pmt -Check	09/23/2024	4246	Teams By Design, INC.	Invoice # 3460 ...	-214.85	396,797.92
Bill Pmt -Check	09/24/2024	4247	Pacific Power	Acct# 00902025...	-650.69	396,147.23
Deposit	09/24/2024			Deposit	7.00	396,154.23
Deposit	09/25/2024			Deposit	141.50	396,295.73
Deposit	09/25/2024			Deposit	45.00	396,340.73
Deposit	09/25/2024			Deposit	10.00	396,350.73

11:19 AM

11/21/24

Accrual Basis

## Modoc Transportation Agency Financial Transactions - Operating Account September & October 2024

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	09/26/2024			Deposit	21.00	396,371.73
Deposit	09/26/2024			Deposit	57.00	396,428.73
Deposit	09/27/2024			Deposit	56.00	396,484.73
Deposit	09/27/2024			Deposit	4,282.35	400,767.08
Deposit	09/27/2024			Deposit	20.50	400,787.58
Deposit	09/27/2024			Deposit	770.00	401,557.58
Deposit	09/27/2024			Deposit	151,919.50	553,477.08
Deposit	09/27/2024			Deposit	386.60	553,863.68
Deposit	09/30/2024			Deposit	74.00	553,937.68
Deposit	09/30/2024			Deposit	120.40	554,058.08
Bill Pmt -Check	09/30/2024	102024	Monica Derner CPA PC ...		-2,730.00	551,328.08
Bill Pmt -Check	10/01/2024	4248	Daren Habig	September 25 &...	-221.10	551,106.98
Bill Pmt -Check	10/01/2024	4249	Warren Stations	September 202...	-400.00	550,706.98
Bill Pmt -Check	10/01/2024	4250	City of Alturas	Acct# MOD0280	-182.98	550,524.00
Bill Pmt -Check	10/01/2024	4251	Quail Mountain, Inc.	Inv#139544 Sep...	-39.99	550,484.01
Bill Pmt -Check	10/01/2024	100124	California Air Resources...	T-20 2024 -CAR...	-30.90	550,453.11
Bill Pmt -Check	10/01/2024	4252	Fredrick Janitorial	October 2024	-750.00	549,703.11
Bill Pmt -Check	10/01/2024	4253	Modoc Media dba Modo...		-1,043.52	548,659.59
Deposit	10/01/2024			Deposit	32.00	548,691.59
Deposit	10/01/2024			Deposit	26.00	548,717.59
Bill Pmt -Check	10/02/2024	100224	Basys Processing	Merch# 434580...	-255.45	548,462.14
Bill Pmt -Check	10/02/2024	4254	Ed Staub & Sons	Acct# 231007	-2,871.84	545,590.30
Deposit	10/02/2024			Deposit	22.00	545,612.30
Bill Pmt -Check	10/02/2024	100324	TCE	Acct# R229-000...	-49.63	545,562.67
Bill Pmt -Check	10/02/2024	4255	First Transit Inc	Service for Sept...	-19,615.92	525,946.75
Deposit	10/02/2024			Deposit	28.00	525,974.75
Deposit	10/02/2024			Deposit	162.00	526,136.75
Bill Pmt -Check	10/02/2024	100424	T-Net Broadband Intern...	Cust# 740471	-48.00	526,088.75
Bill Pmt -Check	10/02/2024	4256	Apex Technology Manag...	Inv. # TS13621...	-1,425.53	524,663.22
Deposit	10/03/2024			Deposit	24.00	524,687.22
Bill Pmt -Check	10/03/2024	4257	EDI Media Inc	Service for Sept...	-150.00	524,537.22
Deposit	10/03/2024			Deposit	30.85	524,568.07
Deposit	10/04/2024			Deposit	156.00	524,724.07
Deposit	10/07/2024			Deposit	91.00	524,815.07
Deposit	10/07/2024			Deposit	40.00	524,855.07
Bill Pmt -Check	10/07/2024	100724	Verizon	September 202...	-306.23	524,548.84
Bill Pmt -Check	10/07/2024	4258	Skyline Printing	Rider's Guides	-469.00	524,079.84
Bill Pmt -Check	10/07/2024	4259	Optibus Trillium Solution...	Sage Stage Tim...	-1,000.00	523,079.84
Deposit	10/07/2024			Deposit	204.50	523,284.34
Bill Pmt -Check	10/07/2024	4260	Hall Motor Company	T-22 Repairs fro...	-5,312.00	517,972.34
Deposit	10/08/2024			Deposit	497.00	518,469.34
Bill Pmt -Check	10/08/2024	4261	Waste Management	Cust ID# 12-850...	-74.69	518,394.65
Deposit	10/08/2024			Deposit	32.00	518,426.65
Deposit	10/08/2024			Deposit	116.50	518,543.15
Deposit	10/09/2024			Deposit	164.00	518,707.15
Bill Pmt -Check	10/09/2024	4262	Frontier 6422	Acct# 530-233-...	-163.89	518,543.26
Deposit	10/09/2024			Deposit	205.00	518,748.26
Deposit	10/10/2024			Deposit	33.90	518,782.16
Deposit	10/10/2024			Deposit	33.00	518,815.16
Deposit	10/11/2024			Deposit	159.00	518,974.16
Deposit	10/11/2024			Deposit	90.00	519,064.16
Deposit	10/11/2024			Deposit	48.00	519,112.16
Deposit	10/14/2024			Deposit	174.05	519,286.21
Deposit	10/15/2024			Deposit	90.00	519,376.21
Deposit	10/15/2024			Deposit	176.00	519,552.21
Deposit	10/16/2024			Deposit	185.90	519,738.11
Deposit	10/16/2024			Deposit	111.00	519,849.11
Deposit	10/17/2024			Deposit	44.70	519,893.81
Deposit	10/18/2024			Deposit	248.19	520,142.00
Deposit	10/18/2024			Deposit	24.00	520,166.00
Bill Pmt -Check	10/21/2024	102124	Basys Processing	Merch# 434580...	-40.00	520,126.00
Bill Pmt -Check	10/21/2024	4263	Kathleen Norwood	Reimbursement...	-34.41	520,091.59
Bill Pmt -Check	10/21/2024	4264	UBEO West LLC	Acct# R-151224...	-59.13	520,032.46
Bill Pmt -Check	10/21/2024	4265	Frontier 6410	Acct# 530-233-...	-175.50	519,856.96
Bill Pmt -Check	10/21/2024	4266	Alturas Tire Center	T-22 Schedule ...	-524.13	519,332.83
Bill Pmt -Check	10/21/2024	4267	Warren Stations	October 2024 R...	-400.00	518,932.83
Deposit	10/21/2024			Deposit	197.00	519,129.83
Deposit	10/21/2024			Deposit	130.50	519,260.33

11:19 AM

11/21/24

Accrual Basis

## Modoc Transportation Agency Financial Transactions - Operating Account September & October 2024

Type	Date	Num	Name	Memo	Amount	Balance
Bill Pmt -Check	10/22/2024	102224	Amazon	Office Supplies ...	-29.99	519,230.34
Bill Pmt -Check	10/22/2024	102324	Amazon	Shop Supplies 1...	-82.58	519,147.76
Bill Pmt -Check	10/22/2024	102424	Amazon	Office Supplies ...	-171.57	518,976.19
Deposit	10/22/2024			Deposit	55.45	519,031.64
Deposit	10/22/2024			Deposit	97.00	519,128.64
Deposit	10/22/2024			Deposit	82.50	519,211.14
Deposit	10/23/2024			Deposit	92.53	519,303.67
Deposit	10/24/2024			Deposit	100.00	519,403.67
Deposit	10/24/2024			Deposit	16.50	519,420.17
Deposit	10/24/2024			Deposit	69.75	519,489.92
Deposit	10/25/2024			Deposit	80,730.00	600,219.92
Deposit	10/25/2024			Deposit	104.00	600,323.92
Deposit	10/28/2024			Deposit	42.50	600,366.42
Bill Pmt -Check	10/28/2024	4268	Alturas Tire Center		-6,455.81	593,910.61
Deposit	10/28/2024			Deposit	16.50	593,927.11
Deposit	10/28/2024			Deposit	154.35	594,081.46
Bill Pmt -Check	10/28/2024	4269	Pacific Power	Acct# 00902025...	-269.54	593,811.92
Bill Pmt -Check	10/28/2024	4270	Dan Straub	INV0003 10-28-...	-394.00	593,417.92
Deposit	10/29/2024			Deposit	100.00	593,517.92
Deposit	10/29/2024			Deposit	44.00	593,561.92
Deposit	10/29/2024			Deposit	96.00	593,657.92
Deposit	10/30/2024			Deposit	64.00	593,721.92
Deposit	10/30/2024			Deposit	261.95	593,983.87
Deposit	10/31/2024			Deposit	20.50	594,004.37
Deposit	10/31/2024			Deposit	55.00	594,059.37
Bill Pmt -Check	10/31/2024	4278	Modoc Media dba Modo...		-1,248.15	592,811.22
Total Plumas Operating 0477					160,813.30	592,811.22
<b>TOTAL</b>					<b>160,813.30</b>	<b>592,811.22</b>

**Modoc Transportation Agency**  
**Profit & Loss Budget vs. Actual-Operations**  
 July through October 2024

	Jul - Oct 24	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Contracted Transit	870.00		
FAREBOX			
Dial A Ride	3,793.31		
Klamath Falls	1,025.00		
Redding	1,601.57		
Reno	12,865.01		
FAREBOX - Other	0.00	48,000.00	-48,000.00
Total FAREBOX	19,284.89	48,000.00	-28,715.11
GRANT REVENUE			
CARES 5311 ARPA	0.00	74,518.00	-74,518.00
CARES 5311 Round 2	0.00	151,919.00	-151,919.00
FTA 5311 Operating Assist	0.00	87,730.00	-87,730.00
FTA 5311(f) CARES ARPA	0.00	208,861.00	-208,861.00
FTA 5311(f) Inter-City	0.00	96,651.00	-96,651.00
Local Govt Collab-LTSA Reno	0.00	30,000.00	-30,000.00
Total GRANT REVENUE	0.00	649,679.00	-649,679.00
LCTOP Swap Tehama	0.00	0.00	0.00
LTF Sales Tax	0.00	40,600.00	-40,600.00
Rents & Lease Income	7,698.80	22,650.00	-14,951.20
STAF Estimate	0.00	110,767.00	-110,767.00
State of Good Repair	0.00	3,246.00	-3,246.00
Total Income	27,853.69	874,942.00	-847,088.31
Expense			
Board Members Stipend	800.00		
Building Maintenance	1,215.26	6,625.00	-5,409.74
Depreciation Expense	25,488.44		
FUEL & LUBRICANTS			
DEF	108.12		
Dial A Ride	4,087.74		
Klamath Falls	716.12		
Redding	1,208.58		
Reno	6,602.23		
FUEL & LUBRICANTS - Other	0.00	48,000.00	-48,000.00
Total FUEL & LUBRICANTS	12,722.79	48,000.00	-35,277.21
Insurance Expense	7,538.00	8,000.00	-462.00
Labor - Contract Admin	0.00	130,000.00	-130,000.00
Legal Notices	87.00	1,000.00	-913.00
Marketing & Promotions	7,012.34	16,000.00	-8,987.66
PROFESSIONAL FEES			
Accounting & Auditing	3,655.00	55,000.00	-51,345.00
IT Service & Support	6,702.12	12,000.00	-5,297.88
Legal	0.00	5,000.00	-5,000.00
Other	3,650.93	5,000.00	-1,349.07
PROFESSIONAL FEES - Other	0.00	0.00	0.00
Total PROFESSIONAL FEES	14,008.05	77,000.00	-62,991.95
PURCHASED TRANSPORTATION			
Administration	4,143.71		
Dial A Ride	31,675.49		
Klamath Falls	3,503.44		
Redding	4,867.33		
Reno	23,957.78		
Sick Leave	234.99		
Vacation - Holiday	8,073.43		
PURCHASED TRANSPORTATION - Other	0.00	334,469.00	-334,469.00
Total PURCHASED TRANSPORTATION	76,456.17	334,469.00	-258,012.83



**Modoc Transportation Agency**  
**Profit & Loss Budget vs. Actual-Operations**  
**July through October 2024**

	Jul - Oct 24	Budget	\$ Over Budget
Supplies - Bus & Shop	82.58	8,000.00	-7,917.42
Supplies - Office Supplies	820.64	8,000.00	-7,179.36
Travel & Training	1,134.40	3,598.00	-2,463.60
Uniforms	214.85	500.00	-285.15
<b>UTILITIES</b>			
Electricity	2,448.15		
Equipment Maintenance	355.14		
Garbage	298.76		
Internet	192.00		
Propane	1.00		
Telephone - Cells & Dispatch	1,131.65		
Telephone - Land Lines	1,533.76		
Water	603.93		
UTILITIES - Other	0.00	30,000.00	-30,000.00
<b>Total UTILITIES</b>	6,564.39	30,000.00	-23,435.61
<b>VEHICLE MAINTENANCE</b>			
T17	3,724.90		
T18	30.90		
T19	3,544.75		
T20	4,058.31		
T21	2,499.45		
T22	7,764.45		
VEHICLE MAINTENANCE - Other	0.00	48,000.00	-48,000.00
<b>Total VEHICLE MAINTENANCE</b>	21,622.76	48,000.00	-26,377.24
<b>Total Expense</b>	175,767.67	719,192.00	-543,424.33
<b>Net Ordinary Income</b>	-147,913.98	155,750.00	-303,663.98
<b>Other Income/Expense</b>			
Other Income			
Interest Income	7,403.31		
<b>Total Other Income</b>	7,403.31		
Other Expense			
Transit Property & Vehicle	0.00	155,750.00	-155,750.00
<b>Total Other Expense</b>	0.00	155,750.00	-155,750.00
<b>Net Other Income</b>	7,403.31	-155,750.00	163,153.31
<b>Net Income</b>	-140,510.67	0.00	-140,510.67

## Modoc Transportation Agency

## Balance Sheet

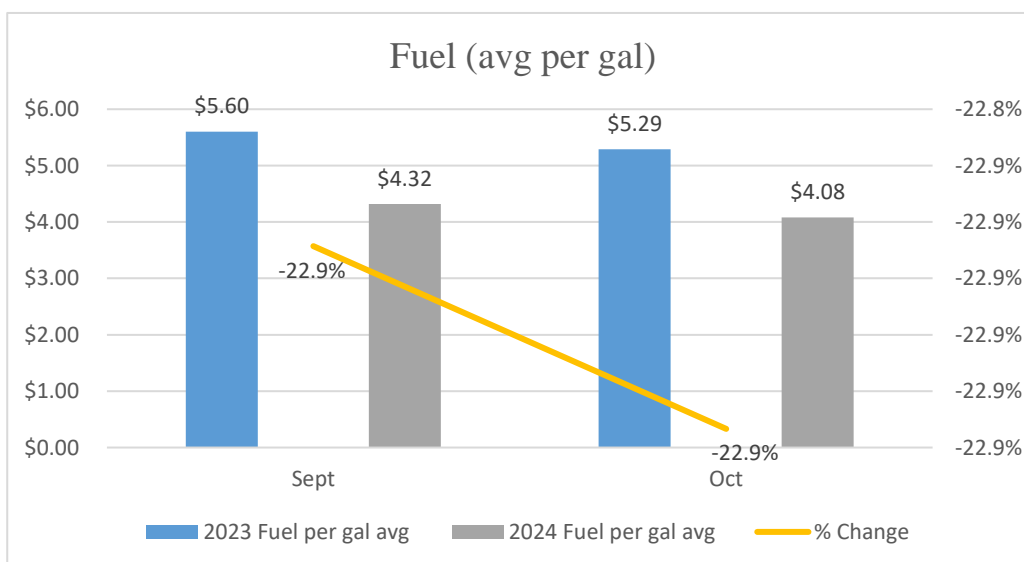
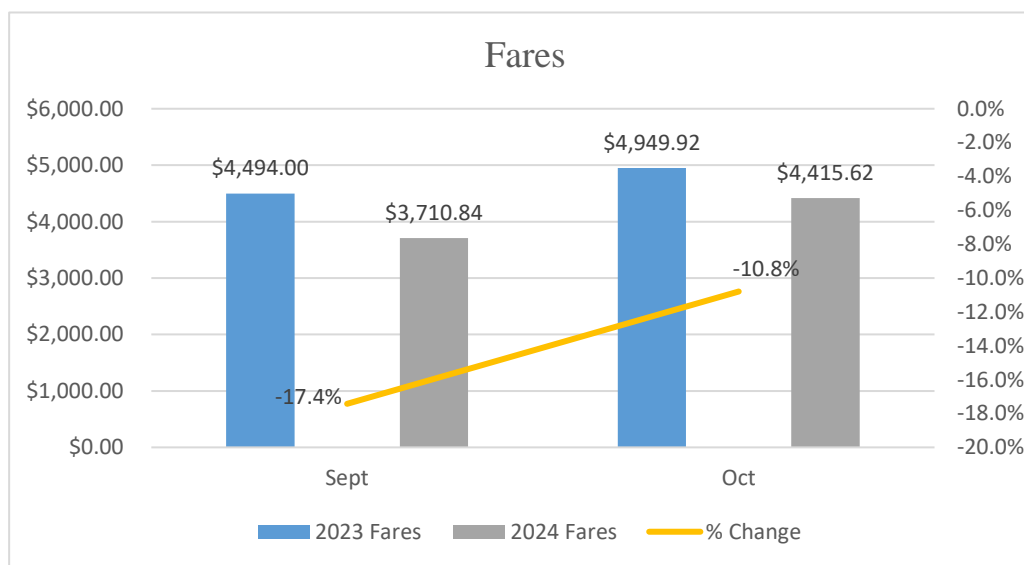
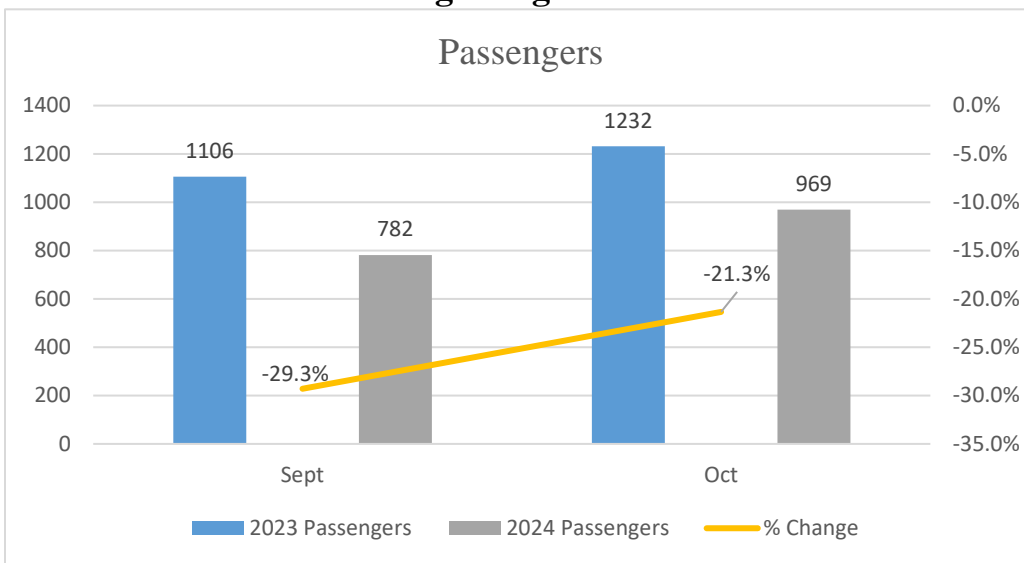
11/21/24

As of October 31, 2024

Accrual Basis

	Oct 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
LAIF	663,552.48
Plumas Operating 0477	592,811.22
<b>Total Checking/Savings</b>	1,256,363.70
Accounts Receivable	
Accounts Receivable	99,746.04
<b>Total Accounts Receivable</b>	99,746.04
Other Current Assets	
Other Receivable	599.80
<b>Total Other Current Assets</b>	599.80
<b>Total Current Assets</b>	1,356,709.54
<b>Fixed Assets</b>	
Accumulated Depreciation	-1,087,469.22
Buildings	1,117,764.69
Bus Shelters	42,566.98
Land	781,745.31
Office Furniture & Equipment	42,452.75
Vehicles	733,654.42
<b>Total Fixed Assets</b>	1,630,714.93
<b>TOTAL ASSETS</b>	<b>2,987,424.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	17,823.38
<b>Total Accounts Payable</b>	17,823.38
<b>Total Current Liabilities</b>	17,823.38
<b>Total Liabilities</b>	17,823.38
<b>Equity</b>	
Net Position	3,109,989.30
Opening Balance Equity	122.46
Net Income	-140,510.67
<b>Total Equity</b>	2,969,601.09
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,987,424.47</b>

## Sage Stage Statistics



<b>Report to Modoc Transportation Agency Board Members</b>	
Subject <b>Regular Business</b>	Meeting Date <b>December 3, 2024</b>
Presented by <b>MTA Staff</b>	Agenda Item <b>5</b>

Items with attachments, shown in **bold**:

- a. **2024 CHP Terminal Inspection** *Information*  
 The CHP performed our terminal inspection November 6, 2024. We had some minor corrections to make. The First Transit decals need changed to Transdev and T-22 needs “operated by” on both sides of the bus for the USDOT/CA number. Decals will be placed when the weather permits.
- b. Consider accepting the **Fiscal Year 2023-24 Financial Audits** *Action*
- c. New vehicle T-23 schedule. *Information*
- d. Consider adopting **Resolution 24-03 Authorized Signatories Calendar Year 2025.** *Action*
- e. Elect Chair and Vice Chair Calendar Year 2025 *Action*

**SAFETY COMPLIANCE REPORT/  
TERMINAL RECORD UPDATE**

CHP 343 (Rev. 12-17) OPI 062

NEW TERMINAL INFORMATION <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	CA NUMBER 100967	FILE CODE NUMBER 415232	COUNTY CODE 25	BED
TERMINAL TYPE <input type="checkbox"/> Truck <input checked="" type="checkbox"/> Bus <input type="checkbox"/> Mod Limo	CODE G	OTHER PROGRAM(S) B	LOCATION CODE 170	SUBAREA N37

CARRIER LEGAL NAME First Transit Inc	TERMINAL NAME (IF DIFFERENT)	TELEPHONE NUMBER (W/ AREA CODE) (530) 233-6410
---	------------------------------	---

TERMINAL STREET ADDRESS (NUMBER, STREET, CITY, ZIP CODE)

108 S. Main St. Alturas, CA 96101

MAILING ADDRESS (NUMBER, STREET, CITY, ZIP CODE) (IF DIFFERENT FROM ABOVE)

INSPECTION LOCATION (NUMBER, STREET, CITY OR COUNTY)

Same

**LICENSE, FLEET AND TERMINAL INFORMATION**

HM LIC. NO.	HWT REG. NO.	IMS LIC. NO.	TRUCKS AND TYPES	TRAILERS AND TYPES	PASS VEH BY TYPE I 1 II 1 Mod Limo	DRIVERS 3	BIT FLEET SIZE Powered
EXP. DATE	EXP. DATE	EXP. DATE	REG. CT.	HW VEH.	HW CONT.	PPB/CSAT <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	Towed
TERMINALS IDENTIFIED IN SECTION 34515(b) CVC <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			FILE CODE NUMBERS OF TERMINALS INCLUDED IN INSPECTION AS A RESULT OF SECTION 34515(b) CVC				

**EMERGENCY CONTACTS (In Calling Order of Preference)**

EMERGENCY CONTACT (NAME) Debbie Pedersen	DAY TELEPHONE NO. (W/ AREA CODE) (530) 233-6410	NIGHT TELEPHONE NO. (W/ AREA CODE) (530) 605-5519
EMERGENCY CONTACT (NAME) Jason Fogde	DAY TELEPHONE NO. (W/ AREA CODE) (530) 245-0180	NIGHT TELEPHONE NO. (W/ AREA CODE)

**ESTIMATED CALIFORNIA MILEAGE FOR THIS TERMINAL FOR LAST YEAR [ 2023 ]**

A <input type="checkbox"/> UNDER 15,000	B <input type="checkbox"/> 15,001 — 50,000	C <input type="checkbox"/> 50,001 — 100,000	D <input checked="" type="checkbox"/> 100,001 — 500,000	E <input type="checkbox"/> 500,001 — 1,000,000	F <input type="checkbox"/> 1,000,001 — 2,000,000	G <input type="checkbox"/> 2,000,001 — 5,000,000	H <input type="checkbox"/> 5,000,001 — 10,000,000	I <input type="checkbox"/> MORE THAN 10,000,000
--	---	--	--	---	---	---	--	--

**OPERATING AUTHORITIES OR PERMITS**

PUC <input type="checkbox"/> T	<input type="checkbox"/> TCP <input type="checkbox"/> PSC	MOTOR CARRIER OF PROPERTY PERMIT ACTIVE <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	IMS FITNESS EVALUATION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
USDOT 1002211	<input checked="" type="checkbox"/> MC <input type="checkbox"/> MX 576222	<input type="checkbox"/> MC <input type="checkbox"/> MX	REASON FOR INSPECTION Annual

**INSPECTION FINDINGS**      **INSPECTION RATINGS: S = Satisfactory U = Unsatisfactory C = Conditional UR = Unrated N/A = Not Applicable**

REQUIREMENTS	VIOL	MAINTENANCE PROGRAM	DRIVER RECORDS	REG. EQUIPMENT	HAZARDOUS MATERIALS	TERMINAL
MAINTENANCE PROGRAM		1 S 2 S 3 S 4 S	1 S 2 S 3 S 4 S	1 S 2 S 3 S 4 S	1 2 3 4	1 S 2 S 3 S 4 S
DRIVER RECORDS		No. 2 Time	No. 3 Time	No. 2 Time	TIME	TOTAL TIME
DRIVER HOURS		HAZARDOUS MATERIALS <input checked="" type="checkbox"/> No H/M Transported <input type="checkbox"/> No H/M violations noted		CONTAINERS/TANKS No. Time	VEHICLES PLACED OUT-OF-SERVICE Vehicles Units	
BRAKES		REMARKS				
LAMPS & SIGNALS	1					
CONNECTING DEVICES						
STEERING & SUSPENSION						
TIRES & WHEELS						
EQUIPMENT REQUIREMENTS	2					
CONTAINERS & TANKS						
HAZARDOUS MATERIALS						

INSPECTION TYPE <input type="checkbox"/> I <input type="checkbox"/> R	NON-BIT <input type="checkbox"/>	CPSS <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	CHP 345 <input type="checkbox"/>	CHP 100D COL. <input type="checkbox"/>	INSPECTION DATE(S) 11/6/2024	TIME IN	TIME OUT
INSPECTED BY (NAME(S)) D. Boschee					ID NUMBER(S) A14881	SUSPENSE DATE <input checked="" type="checkbox"/> Auto <input type="checkbox"/> None	

**MOTOR CARRIER CERTIFICATION**

I hereby certify that all violations described hereon and recorded on the attached pages (2 through 10), will be corrected in accordance with applicable provisions of the California Vehicle Code and the California Code of Regulations. I understand that I may request a review of an unsatisfactory rating by contacting the Motor Carrier Safety Unit Supervisor at (530) 242-4357 within 5 business days of the rating.

CURRENT TERMINAL RATING <b>SATISFACTORY</b>	CARRIER REPRESENTATIVE'S SIGNATURE 	DATE 11/06/2024
CARRIER REPRESENTATIVE'S PRINTED NAME Debbie Pedersen	TITLE Executive Director	DRIVER LICENSE NUMBER      STATE





**FIRST TRANSIT INC - Terminal**

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part A**

QUESTIONS regarding this report may be directed to the  
Northern Division Motor Carrier Safety Unit at:

2485 Sonoma St. Redding, CA 96001  
(530) 242-4357

**This TERMINAL REVIEW deals only with safety compliance at this terminal.**

**Person(s) Interviewed**

**Name:** Debbie Pedersen

**Title:** Executive Director

**Name:** Jason Fogde

**Title:** Manager





FIRST TRANSIT INC - Terminal

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part B Violations**

**Safety Fitness Rating Information:**

Total Miles Operated 110,044

Recordable Accidents 0

OOS Vehicle (CR): 0

Number of Vehicle Inspected (CR): 2

OOS Vehicle (MCMIS): 0

Number of Vehicles Inspected (MCMIS): 0

Your proposed safety rating is :

**This Review is not Rated.**







FIRST TRANSIT INC - Terminal

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part B Requirements and/or Recommendations**

1.





**FIRST TRANSIT INC - Terminal**  
 U.S. DOT #: 1002211

State #: 100967

Review Date:  
 11/06/2024

**Part C**

**Reason for Review:** Other Annual  
**Planned Action:** Compliance Monitoring

**Parts Reviewed Certification:**

325 382 383 387 390 391 392 393 395 396 397 398 399 171 172 173 177 178 180

<b>Prior Reviews</b>	<b>Prior Prosecutions</b>	<b>Reason not Rated:</b> Special Study	<b>Study Code:</b> CA
11/16/2022	10/4/2023		
11/10/2022	1/30/2014		
10/25/2022			

**Unsat/Unfit Information**

**Is the motor carrier of passengers subject to the safety fitness procedures contained in 49 CFR part 385 subpart A, AND does it transport passengers in a commercial motor vehicle?** Yes - Interstate  
**Does carrier transport placardable quantities of hazardous materials?**  
**Unsat/Unfit rule:** Not Applicable

**Corporate Contact:** Debbie Pedersen **Special Study Information:**  
**Corporate Contact Title:** Executive Director

**Remarks:**

Terminal Name: First Transit Inc CA - 100967  
 Terminal Address: 108 S. Main St. Alturas, CA 96101 FCN - 415232

Rating Information:  
 In accordance with 13 CCR 1233, this terminal has been rated Satisfactory at this time.

Questions related to this inspection may be directed to the Northern Division Motor Carrier Safety Unit Supervisor at [530] 242-4357.

<b>Upload Authorized:</b>	<b>Yes</b>	<b>No</b>
<b>Authorized by:</b>		<b>Date:</b>
<b>Uploaded:</b>	<b>Yes</b>	<b>No</b> <b>Failure Code:</b>
<b>Verified by:</b>		<b>Date:</b>





California Highway Patrol
2485 Sonoma Street
Redding, CA 96001
Phone: (530) 242-4300
Internationally Accredited Agency CHP407F/343A

Report Number: CANBHD000631
Inspection Date: 11/06/2024
Start: 7:00 AM PT End: 8:00 AM PT
Inspection Level: V - Terminal
HM Inspection Type: None

Carrier: FIRST TRANSIT INC

DBA:

720 BUTTERFIELD ROAD SUITE 300
LOMBARD, IL, 60148

USDOT: 1002211

Phone#: (630)571-7070

MC/MX#: 576222

Fax#:

State#: 100967

Location: ALTURAS AREA

Highway:

County: MODOC

Email: clinton.wellard@transdev.com

Driver:

License#:

Date of Birth:

CoDriver:

License#:

Date of Birth:

State:

State:

Milepost:

Shipper: N/A

Origin:

Bill of Lading: N/A

Destination:

Cargo:

VEHICLE IDENTIFICATION

Table with columns: Unit, Type, Make, Year, State, Plate, Equipment ID, VIN, GVWR, CVSA Existing, CVSA #. Row 1: 1, BU, GMC, 2014, CA, 1398333, T-19, 1GB6G5BLXE1199381, 14200, CVSA Existing, 34456303

BRAKE ADJUSTMENTS

Table with columns: Axle #, Right, Left, Chamber. Row 1: 1, 2, N/A, N/A, N/A, N/A, HYDR, HYDR

VIOLATIONS

Table with columns: Section, Type, Unit, OOS, Citation #, Verify, Crash, Violations Discovered. Row 1: 393.25E-L, F, 1, N, N, N, Lighting - Lamps (other than headlamps), not steady burning as required: 1 of 2 stepwell lamps inop, Repaired. Row 2: 1243(b) T-13 CCR/001, S, 1, N, N, N, Schoolbus, youth bus, FLV or GPPV, first aid kit not sealed against entry of dust or moisture, maintained--392.2: First aid kit housing cracked. Replaced

HazMat: No HM transported

Placard:

Cargo Tank:

Special Checks: No data for special checks

State Information:

Odometer: 190012; File Code Number: 415232; Fuel Type: D; Passenger Capacity: 15; WC Passenger Capacity: 1; Bus Type: 2; GPPV Cert: 11/6/2024 12:00:00 AM; Beat/Sub Area: N37; Regulated Vehicle: Y; Pre-Cleared Vehicle: N; Veh #1 Type: 19; Seat Belt Equipped: N

Pursuant to Section 24004 CVC, violations recorded on this SafetyNet Inspection Report must be corrected prior to redispach. Violations marked out of service must be corrected before the vehicle is operated on the highway. For your convenience, KEEP THIS REPORT OR A COPY IN THE VEHICLE UNTIL ALL VIOLATIONS ARE CLEARED. This document should NOT be forwarded to the court for clearance procedures. DO NOT RETURN THIS FORM TO THE CALIFORNIA HIGHWAY PATROL.



TRUCKERS AGAINST TRAFFICKING

If you suspect human trafficking please contact 911 and call the National Human Trafficking Hotline at 1-888-373-7888. Make the call, save lives! Go to https://truckersagainsttrafficking.org/ to learn more.

Report Prepared By: DA. BOSCHEE
ID/Badge #: A14881

Copy Received By:

X

X



01002211 CA CANBHD000631

**INITIAL INSPECTION**

CHP 294A (Rev. 11-03) OPI 062

DISTRIBUTION:  
Original & triplicate—Division  
Duplicate—Carrier

ODOMETER READING 190,012		CA NUMBER 100967	
PASSENGER CAPACITY 15	UNIT NUMBER T-19	LOCATION CODE 170	

CARRIER (NAME AND ADDRESS)

First Transit Inc.

108 S. Main St. Alturas, CA 96101

- School Pupil Activity Bus (SPAB)
- Common Carrier/Tour Bus
- Publicly Owned Transit System
- Youth Bus
- General Public Paratransit Vehicle

<input type="checkbox"/> New <input checked="" type="checkbox"/> Used	<input type="checkbox"/> Type 1 <input checked="" type="checkbox"/> Type 2	<input checked="" type="checkbox"/> Transit <input type="checkbox"/> Conventional	<input type="checkbox"/> Other	<input type="checkbox"/> Wheelchair Only <input checked="" type="checkbox"/> Wheelchair / Seated	MANUFACTURE DATE Jun. 2014	VEHICLE LICENSE 1398333
CHASSIS MAKE/MODEL GM		BODY MAKE/MODEL Glaval		VEHICLE IDENTIFICATION NUMBER (VIN) 1GB6G5BLXE1199381		ENGINE FUEL Diesel

A. CHASSIS RATINGS (LBS.)		B. TIRE CAPACITY (LBS.)				
		NO. OF TIRES	TIRE SIZE(S)	TIRE RATINGS		AXLE TOTALS
AXLE 1:	4,600	AXLE 1:	225/75/R16	Single:	3,195	6,390
AXLE 2:	9,600	AXLE 2:	225/75/R16	Dual:	2,470	9,880
AXLE 3:		AXLE 3:		Single:		
TANDEM (2&3):		← If tandem axles rated as a unit, enter rating as indicated, leaving Axle 2 and 3 ratings blank.				
GVWR:	14,200	TOTAL:				16,270

The gross weight on any axle or tandem axles shall not exceed the rated capacity (Item A) or the rated capacity of the tires on such axle (Item B).  
Authority: VC 34501, 13 CCR 1217(a), 1217(b).

COMPLIES			YES	NO	COMPLIES			YES	NO
1. Entrance/exit doors	13 CCR 1267		X		19. Doors not adjacent to driver, interlocked	13 CCR 1267(e)		X	
2. Grab handles, safety bars	13 CCR 1267		X		20. Emergency exits	13 CCR 1268, 1269		X	
3. Inspection certificate holder	13 CCR 1231		X		21. Wheelchair equipment (when applicable)	13 CCR 1269.1		X	
4. Speedometer/Odometer	13 CCR 1262		X		22. Carrier identification	VC 34507.5, CCR 1256		X	
5. Interior view mirror	13 CCR 1257		X		23. Youth Bus signs (when applicable)	VC 27906.5		X	
6. Windshield	VC 26710		X		24. Maintenance of lamps and devices	VC 24252		X	
7. Windshield wipers	VC 26706, 26707		X		25. Reflectors	VC 24607, 24608		X	
8. Glazing materials—w/shield AS: 1 other glass AS: 3	VC 26701		X		26. Wiring	13 CCR 1249		X	
9. Driver's view—eyeshade	VC 26708, 26711		X		27. Batteries	13 CCR 1248		X	
10. Driver's seat and seat belt	13 CCR 1270(a)		X		28. Tires, rims and wheels	VC 27465, 13 CCR 1244		X	
11. Passenger restraint system (when applicable)	VC 27316.5		X		29. Fuel supply & system	13 CCR 1253, 1254, 1255(a)		X	
12. Horn	VC 27000		X		30. Exhaust system	13 CCR 1261		X	
13. Interior lighting	13 CCR 1263		X		31. Drive shaft guards	13 CCR 1266(b)		X	
14. Rearview mirrors	VC 26709		X		32. Brakes—general	VC 26301-26522, 13 CCR 1245		X	
15. Heater, defroster, ventilation	13 CCR 1259, 1260		X		33. Service brakes	VC 26453		X	
16. Emergency reflectors	VC 25300		X		34. Emergency stopping system (air brakes)	VC 26508		X	
17. First aid kit 16 units	13 CCR 1243		X		35. Parking brake	VC 26451		X	
18. Fire Extinguisher 10 B:C rating	13 CCR 1242		X						

Other mechanical defects 13 CCR 1232(a)

INSPECTING OFFICIAL D. Boschee	ID NUMBER A14881	DATE 11/06/2024	CERTIFICATION DATE 11/06/2024	REINSPECTED BY	ID NUMBER
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California Highway Patrol
2485 Sonoma Street
Redding, CA 96001
Phone: (530) 242-4300
Internationally Accredited Agency CHP407F/343A

Report Number: CANBHD000632
Inspection Date: 11/06/2024
Start: 8:01 AM PT End: 9:00 AM PT
Inspection Level: V - Terminal
HM Inspection Type: None

Carrier: FIRST TRANSIT INC

DBA:

720 BUTTERFIELD ROAD SUITE 300
LOMBARD, IL, 60148

USDOT: 1002211

Phone#: (630)571-7070

MC/MX#: 576222

Fax#:

State#: 100967

Location: ALTURAS AREA

Milepost:

Shipper: N/A

Highway:

Origin: N/A

Bill of Lading: N/A

County: MODOC

Destination: N/A

Cargo: N/A

Email: CLINTON.WELLARD@TRANSDEV.COM

Driver:

License#:

State:

Date of Birth:

CoDriver:

License#:

State:

Date of Birth:

VEHICLE IDENTIFICATION

Table with columns: Unit, Type, Make, Year, State, Plate, Equipment ID, VIN, GVWR, CVSA Existing, CVSA #. Row 1: 1, BU, FORD, 2023, CA, 1683883, T-22, 1DFDE4FN2PDD18917, 14500, CVSA Existing, 34456304

BRAKE ADJUSTMENTS

Table with columns: Axle #, Right, Left, Chamber. Row 1: 1, 2, N/A, N/A, N/A, N/A, HYDR, HYDR

VIOLATIONS

Table with columns: Section, Type, Unit, OOS, Citation #, Verify, Crash, Violations Discovered. Row 1: 27900(d) CVC, S, 1, N, N, N, Carrier name of trademark of previous owner, was not removed from vehicle within 60 days of a changing ownership--392.2: Carrier name is not displayed on either side of the vehicle. Corrected

HazMat: No HM transported

Placard:

Cargo Tank:

Special Checks: No data for special checks

State Information:

Odometer: 38130; File Code Number: 415232; Fuel Type: G; Passenger Capacity: 16; WC Passenger Capacity: 2; Bus Type: 1; GPPV Cert: 11/6/2024 12:00:00 AM; Beat/Sub Area: N37; Regulated Vehicle: Y; Pre-Cleared Vehicle: N; Veh #1 Type: 19; Seat Belt Equipped: N

Pursuant to Section 24004 CVC, violations recorded on this SafetyNet Inspection Report must be corrected prior to redispach. Violations marked out of service must be corrected before the vehicle is operated on the highway. For your convenience, KEEP THIS REPORT OR A COPY IN THE VEHICLE UNTIL ALL VIOLATIONS ARE CLEARED. This document should NOT be forwarded to the court for clearance procedures. DO NOT RETURN THIS FORM TO THE CALIFORNIA HIGHWAY PATROL.



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Report Prepared By: DA. BOSCHEE
ID/Badge #: A14881

Copy Received By:

X

X



01002211 CA CANBHD000632

STATE OF CALIFORNIA  
DEPARTMENT OF CALIFORNIA HIGHWAY PATROL  
**SPAB—YOUTH BUS—GPPV**

**INITIAL INSPECTION**

CHP 294A (Rev. 11-03) OPI 062

DISTRIBUTION:  
Original & triplicate—Division  
Duplicate—Carrier

ODOMETER READING 38,130		CA NUMBER 100967	
PASSENGER CAPACITY 16	UNIT NUMBER T-22	LOCATION CODE 170	

CARRIER (NAME AND ADDRESS)  
First Transit Inc.

108 S. Main St. Alturas, CA 96101

- School Pupil Activity Bus (SPAB)  
 Common Carrier/Tour Bus  
 Publicly Owned Transit System  
 Youth Bus  
 General Public Paratransit Vehicle

<input type="checkbox"/> New <input checked="" type="checkbox"/> Used	<input checked="" type="checkbox"/> Type 1 <input type="checkbox"/> Type 2	<input checked="" type="checkbox"/> Transit <input type="checkbox"/> Conventional	<input type="checkbox"/> Other	<input type="checkbox"/> Wheelchair Only <input checked="" type="checkbox"/> Wheelchair / Seated	MANUFACTURE DATE Jul.2022	VEHICLE LICENSE 1683883
CHASSIS MAKE/MODEL Ford		BODY MAKE/MODEL A TO Z		VEHICLE IDENTIFICATION NUMBER (VIN) 1FDDE4FN2PDD18917		ENGINE FUEL Gasoline

A. CHASSIS RATINGS (LBS.)		B. TIRE CAPACITY (LBS.)			
	NO. OF TIRES	TIRE SIZE(S)	TIRE RATINGS		AXLE TOTALS
AXLE 1:	5,512	225/75/R16	Single:	3,195	6,390
AXLE 2:	8,988	225/75/R16	Single:	2,470	9,880
AXLE 3:			Single:		
TANDEM (2&3):		← If tandem axles rated as a unit, enter rating as indicated, leaving Axle 2 and 3 ratings blank.			
GVWR:	14,500		TOTAL:		16,270

The gross weight on any axle or tandem axles shall not exceed the rated capacity (Item A) or the rated capacity of the tires on such axle (Item B).  
Authority: VC 34501, 13 CCR 1217(a), 1217(b).

COMPLIES	YES	NO	COMPLIES	YES	NO
1. Entrance/exit doors 13 CCR 1267	<input checked="" type="checkbox"/>		19. Doors not adjacent to driver, interlocked 13 CCR 1267(e)	<input checked="" type="checkbox"/>	
2. Grab handles, safety bars 13 CCR 1267	<input checked="" type="checkbox"/>		20. Emergency exits 13 CCR 1268, 1269	<input checked="" type="checkbox"/>	
3. Inspection certificate holder 13 CCR 1231	<input checked="" type="checkbox"/>		21. Wheelchair equipment (when applicable) 13 CCR 1269.1	<input checked="" type="checkbox"/>	
4. Speedometer/Odometer 13 CCR 1262	<input checked="" type="checkbox"/>		22. Carrier identification VC 34507.5, CCR 1256	<input checked="" type="checkbox"/>	
5. Interior view mirror 13 CCR 1257	<input checked="" type="checkbox"/>		23. Youth Bus signs (when applicable) VC 27906.5	<input checked="" type="checkbox"/>	
6. Windshield VC 26710	<input checked="" type="checkbox"/>		24. Maintenance of lamps and devices VC 24252	<input checked="" type="checkbox"/>	
7. Windshield wipers VC 26706, 26707	<input checked="" type="checkbox"/>		25. Reflectors VC 24607, 24608	<input checked="" type="checkbox"/>	
8. Glazing materials—w/shield AS: 1 other glass AS: 3 VC 26701	<input checked="" type="checkbox"/>		26. Wiring 13 CCR 1249	<input checked="" type="checkbox"/>	
9. Driver's view—eyeshade VC 26708, 26711	<input checked="" type="checkbox"/>		27. Batteries 13 CCR 1248	<input checked="" type="checkbox"/>	
10. Driver's seat and seat belt 13 CCR 1270(a)	<input checked="" type="checkbox"/>		28. Tires, rims and wheels VC 27465, 13 CCR 1244	<input checked="" type="checkbox"/>	
11. Passenger restraint system (when applicable) VC 27316.5	<input checked="" type="checkbox"/>		29. Fuel supply & system 13 CCR 1253, 1254, 1255(a)	<input checked="" type="checkbox"/>	
12. Horn VC 27000	<input checked="" type="checkbox"/>		30. Exhaust system 13 CCR 1261	<input checked="" type="checkbox"/>	
13. Interior lighting 13 CCR 1263	<input checked="" type="checkbox"/>		31. Drive shaft guards 13 CCR 1266(b)	<input checked="" type="checkbox"/>	
14. Rearview mirrors VC 26709	<input checked="" type="checkbox"/>		32. Brakes—general VC 26301-26522, 13 CCR 1245	<input checked="" type="checkbox"/>	
15. Heater, defroster, ventilation 13 CCR 1259, 1260	<input checked="" type="checkbox"/>		33. Service brakes VC 26453	<input checked="" type="checkbox"/>	
16. Emergency reflectors VC 25300	<input checked="" type="checkbox"/>		34. Emergency stopping system (air brakes) VC 26508	<input checked="" type="checkbox"/>	
17. First aid kit 16 units 13 CCR 1243	<input checked="" type="checkbox"/>		35. Parking brake VC 26451	<input checked="" type="checkbox"/>	
18. Fire Extinguisher 10 B:C rating 13 CCR 1242	<input checked="" type="checkbox"/>				

Other mechanical defects 13 CCR 1232(a)

Page 1 of 1

INSPECTING OFFICIAL D. Boschee	ID NUMBER A14881	DATE 11/06/2024	CERTIFICATION DATE 11/06/2024	REINSPECTED BY	ID NUMBER
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DEPARTMENT OF CALIFORNIA HIGHWAY PATROL

**SAFETY COMPLIANCE REPORT/  
TERMINAL RECORD UPDATE**

CHP 343 (Rev. 12-17) OPI 062

NEW TERMINAL INFORMATION <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	CA NUMBER 100967	FILE CODE NUMBER 415232	COUNTY CODE 25	BED
TERMINAL TYPE <input type="checkbox"/> Truck <input checked="" type="checkbox"/> Bus <input type="checkbox"/> Mod Limo	CODE B	OTHER PROGRAM(S) G	LOCATION CODE 170	SUBAREA N37

CARRIER LEGAL NAME First Transit Inc	TERMINAL NAME (IF DIFFERENT)	TELEPHONE NUMBER (W/ AREA CODE) (530) 233-6410
---	------------------------------	---

TERMINAL STREET ADDRESS (NUMBER, STREET, CITY, ZIP CODE)  
108 S. Main St. Alturas, CA 96101

MAILING ADDRESS (NUMBER, STREET, CITY, ZIP CODE) (IF DIFFERENT FROM ABOVE)	INSPECTION LOCATION (NUMBER, STREET, CITY OR COUNTY) Same
--	--

**LICENSE, FLEET AND TERMINAL INFORMATION**

HM LIC. NO.	HWT REG. NO.	IMS LIC. NO.	TRUCKS AND TYPES	TRAILERS AND TYPES	PASS VEH BY TYPE I 3 II 2 Mod Limo	DRIVERS 3	BIT FLEET SIZE Powered
EXP. DATE	EXP. DATE	EXP. DATE	REG. CT.	HW VEH.	HW CONT.	PPB/CSAT <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	Towed
TERMINALS IDENTIFIED IN SECTION 34515(b) CVC <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			FILE CODE NUMBERS OF TERMINALS INCLUDED IN INSPECTION AS A RESULT OF SECTION 34515(b) CVC				

**EMERGENCY CONTACTS (In Calling Order of Preference)**

EMERGENCY CONTACT (NAME) Debbie Pedersen	DAY TELEPHONE NO. (W/ AREA CODE) (530) 233-6410	NIGHT TELEPHONE NO. (W/ AREA CODE) (530) 605-5519
EMERGENCY CONTACT (NAME) Jason Fogde	DAY TELEPHONE NO. (W/ AREA CODE) (530) 245-0180	NIGHT TELEPHONE NO. (W/ AREA CODE)

**ESTIMATED CALIFORNIA MILEAGE FOR THIS TERMINAL FOR LAST YEAR [ 2023 ]**

A <input type="checkbox"/> UNDER 15,000	B <input type="checkbox"/> 15,001 — 50,000	C <input type="checkbox"/> 50,001 — 100,000	D <input checked="" type="checkbox"/> 100,001 — 500,000	E <input type="checkbox"/> 500,001 — 1,000,000	F <input type="checkbox"/> 1,000,001 — 2,000,000	G <input type="checkbox"/> 2,000,001 — 5,000,000	H <input type="checkbox"/> 5,000,001 — 10,000,000	I <input type="checkbox"/> MORE THAN 10,000,000
--	---	--	--	---	---	---	--	--

**OPERATING AUTHORITIES OR PERMITS**

PUC <input type="checkbox"/> T	<input type="checkbox"/> TCP <input type="checkbox"/> PSC	MOTOR CARRIER OF PROPERTY PERMIT ACTIVE <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	IMS FITNESS EVALUATION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
USDOT 1002211	<input checked="" type="checkbox"/> MC <input type="checkbox"/> MX 576222	<input type="checkbox"/> MC <input type="checkbox"/> MX	REASON FOR INSPECTION Annual

**INSPECTION FINDINGS**

REQUIREMENTS	VIOL	INSPECTION RATINGS: S = Satisfactory U = Unsatisfactory C = Conditional UR = Unrated N/A = Not Applicable				
MAINTENANCE PROGRAM		MAINTENANCE PROGRAM 1 S 2 S 3 S 4 S	DRIVER RECORDS 1 S 2 S 3 S 4 S	REG. EQUIPMENT 1 S 2 S 3 S 4 S	HAZARDOUS MATERIALS 1 2 3 4	TERMINAL 1 S 2 S 3 S 4 S
DRIVER RECORDS		No. 3 Time	No. 3 Time	No. 3 Time	TIME	TOTAL TIME
DRIVER HOURS		HAZARDOUS MATERIALS <input checked="" type="checkbox"/> No H/M Transported <input type="checkbox"/> No H/M violations noted	CONTAINERS/TANKS No. Time	VEHICLES PLACED OUT-OF-SERVICE Vehicles Units		
BRAKES		REMARKS				
LAMPS & SIGNALS						
CONNECTING DEVICES						
STEERING & SUSPENSION						
TIRES & WHEELS						
EQUIPMENT REQUIREMENTS						
CONTAINERS & TANKS						
HAZARDOUS MATERIALS						

INSPECTION TYPE <input type="checkbox"/> I <input type="checkbox"/> R	NON-BIT <input type="checkbox"/>	CPSS <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	CHP 345 <input type="checkbox"/>	CHP 100D COL. <input type="checkbox"/>	INSPECTION DATE(S) 11/6/2024	TIME IN	TIME OUT
INSPECTED BY (NAME(S)) D. Boschee				ID NUMBER(S) A14881	SUSPENSE DATE <input checked="" type="checkbox"/> Auto <input type="checkbox"/> None		

**MOTOR CARRIER CERTIFICATION**

I hereby certify that all violations described hereon and recorded on the attached pages (2 through 9), will be corrected in accordance with applicable provisions of the California Vehicle Code and the California Code of Regulations. I understand that I may request a review of an unsatisfactory rating by contacting the Motor Carrier Safety Unit Supervisor at (530) 242-4357 within 5 business days of the rating.

CURRENT TERMINAL RATING <b>SATISFACTORY</b>	CARRIER REPRESENTATIVE'S SIGNATURE 	DATE 11/06/2024
CARRIER REPRESENTATIVE'S PRINTED NAME Debbie Pedersen	TITLE Executive Director	DRIVER LICENSE NUMBER STATE

**California Highway Patrol**



**US DOT #**  
1002211

**Legal:** FIRST TRANSIT INC  
**Operating (DBA):**

**MC/MX #:** 576222    **State #:** 100967    **Federal Tax ID:** 23-1716119 (EIN)

**Review Type:** Non-ratable Review - Special Study

**Scope:** Terminal    **Location of Review/Audit:** Company facility in the U. S.    **Territory:**

**Operation Types**    Interstate    Intrastate

**Carrier:** Non-HM    N/A  
**Shipper:** N/A    N/A  
**Cargo Tank:** N/A

**Business:** Corporation  
**Gross Revenue:**    for year ending:

**Company Physical Address:**

720 BUTTERFIELD ROAD SUITE 300  
LOMBARD, IL 60148

**Contact Name:**

**Phone numbers:** (1) 630- 571-7070    (2)    **Fax**

**E-Mail Address:**

**Company Mailing Address:**

720 BUTTERFIELD ROAD SUITE 300  
LOMBARD, IL 60148

**Carrier Classification**

Authorized for Hire    Private Passenger, Business

**Cargo Classification**

Passengers

**Equipment**

**Owned    Term Leased    Trip Leased**

**Owned    Term Leased    Trip Leased**

Minibus, 16+    3    0    0    Van, 9-15    2    0    0

Power units used in the U.S.: 5

Percentage of time used in the U.S.: 100

**Does carrier transport placardable quantities of HM?**    No

**Is an HM Permit required?**    N/A

**Driver Information**

	<b>Inter</b>	<b>Intra</b>	<b>Average trip leased drivers/month:</b> 0	
<b>&lt; 100 Miles:</b>				<b>Total Drivers:</b> 3
<b>&gt;= 100 Miles:</b>	3			<b>CDL Drivers:</b> 3







**FIRST TRANSIT INC - Terminal**

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part A**

QUESTIONS regarding this report may be directed to the  
Northern Division Motor Carrier Safety Unit at:

2485 Sonoma St. Redding, CA 96001  
(530) 242-4357

**This TERMINAL REVIEW deals only with safety compliance at this terminal.**

**Person(s) Interviewed**

**Name:** Debbie Pederson

**Title:** Executive Director

**Name:** Jason Fogde

**Title:** Manager





**FIRST TRANSIT INC - Terminal**

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part B Violations**

**Safety Fitness Rating Information:**

**Total Miles Operated** 110,044

**Recordable Accidents** 0

**OOS Vehicle (CR):** 0

**Number of Vehicle Inspected (CR):** 3

**OOS Vehicle (MCMIS):** 0

**Number of Vehicles Inspected (MCMIS):** 0

Your proposed safety rating is :

**This Review is not Rated.**





**FIRST TRANSIT INC - Terminal**

U.S. DOT #: 1002211

State #: 100967

Review Date:

11/06/2024

**Part B Requirements and/or Recommendations**

1. .





**FIRST TRANSIT INC - Terminal**  
 U.S. DOT #: 1002211

State #: 100967

Review Date:  
 11/06/2024

**Part C**

**Reason for Review:** Other Annual GPPV  
**Planned Action:** Compliance Monitoring

**Parts Reviewed Certification:**

325 382 383 387 390 391 392 393 395 396 397 398 399 171 172 173 177 178 180

<b>Prior Reviews</b>	<b>Prior Prosecutions</b>	<b>Reason not Rated:</b> Special Study	<b>Study Code:</b> CA
4/5/2024	10/4/2023		
4/5/2024	1/30/2014		
3/21/2024			

**Unsat/Unfit Information**

Is the motor carrier of passengers subject to the safety fitness procedures contained in 49 CFR part 385 subpart A, AND does it transport passengers in a commercial motor vehicle? Yes - Interstate  
 Does carrier transport placardable quantities of hazardous materials?  
 Unsat/Unfit rule: Not Applicable

**Corporate Contact:** Debbie Pederson **Special Study Information:**  
**Corporate Contact Title:** Executive Director

**Remarks:**

Terminal Name: First Transit Inc CA - 100967  
 Terminal Address: 108 S. Main St. Alturas, CA 96101 FCN - 415232

Rating Information:  
 In accordance with 13 CCR 1233, this terminal has been rated Satisfactory at this time.

Questions related to this inspection may be directed to the Northern Division Motor Carrier Safety Unit Supervisor at [530] 242-4357.

<b>Upload Authorized:</b>	<b>Yes</b>	<b>No</b>
<b>Authorized by:</b>		<b>Date:</b>
<b>Uploaded:</b>	<b>Yes</b>	<b>No</b>
<b>Verified by:</b>		<b>Failure Code:</b>
		<b>Date:</b>





California Highway Patrol  
2485 Sonoma Street  
Redding, CA 96001  
Phone: (530) 242-4300  
Internationally Accredited Agency CHP407F/343A

Report Number: CANBHD000633  
Inspection Date: 11/06/2024  
Start: 7:00 AM PT End: 8:00 AM PT  
Inspection Level: V - Terminal  
HM Inspection Type: None

Carrier: FIRST TRANSIT INC

DBA:

720 BUTTERFIELD ROAD SUITE 300  
LOMBARD, IL, 60148

USDOT: 1002211

MC/MX#: 576222

State#: 100967

Location: ALTURAS AREA

Highway:

County: MODOC

Email: CLINTON.WELLARD@TRANSDEV.COM

Driver:

License#:

Date of Birth:

CoDriver:

License#:

Date of Birth:

State:

State:

Milepost:

Origin: N/A

Destination: N/A

Shipper: N/A

Bill of Lading: N/A

Cargo: N/A

VEHICLE IDENTIFICATION

Unit	Type	Make	Year	State	Plate	Equipment ID	VIN	GVWR	CVSA Existing	CVSA #
1	BU	GMC	2014	CA	1398333	T-19	1GB6G5BLXE1199381	14200		

BRAKE ADJUSTMENTS

Axle #	1	2
Right	N/A	N/A
Left	N/A	N/A
Chamber	HYDR	HYDR

VIOLATIONS: No violations were discovered

HazMat: No HM transported

Placard:

Cargo Tank:

Special Checks: No data for special checks

State Information:

Odometer: 190012; File Code Number: 415232; Fuel Type: D; Passenger Capacity: 15; WC Passenger Capacity: 1; Bus Type: 2; Beat/Sub Area: N37; Regulated Vehicle: Y; Pre-Cleared Vehicle: N; Veh #1 Type: 09; Seat Belt Equipped: N



TRUCKERS AGAINST TRAFFICKING

If you suspect human trafficking please contact 911 and call the National Human Trafficking Hotline at 1-888-373-7888. Make the call, save lives! Go to <https://truckersagainstrafficking.org/> to learn more.

Report Prepared By: ID/Badge #:  
DA. BOSCHEE A14881

Copy Received By:

X

X



01002211 CA CANBHD000633



California Highway Patrol  
2485 Sonoma Street  
Redding, CA 96001  
Phone: (530) 242-4300  
Internationally Accredited Agency CHP407F/343A

Report Number: CANBHD000634  
Inspection Date: 11/06/2024  
Start: 8:01 AM PT End: 9:00 AM PT  
Inspection Level: V - Terminal  
HM Inspection Type: None

Carrier: FIRST TRANSIT INC

DBA:

720 BUTTERFIELD ROAD SUITE 300  
LOMBARD, IL, 60148

USDOT: 1002211

Phone#: (630)571-7070

MC/MX#: 576222

Fax#:

State#: 100967

Location: ALTURAS AREA

Highway:

County: MODOC

Email: CLINTON.WELLARD@TRANSDEV.COM

Driver:

License#:

State:

Date of Birth:

CoDriver:

License#:

State:

Date of Birth:

Milepost:

Shipper: N/A

Origin: N/A

Bill of Lading: N/A

Destination: N/A

Cargo: N/A

VEHICLE IDENTIFICATION

Unit	Type	Make	Year	State	Plate	Equipment ID	VIN	GVWR	CVSA Existing	CVSA #
1	BU	FORD	2023	CA	1683883	T-22	1FDFE4FN2PDD18917	14500		

BRAKE ADJUSTMENTS

Axle #	1	2
Right	N/A	N/A
Left	N/A	N/A
Chamber	HYDR	HYDR

VIOLATIONS: No violations were discovered

HazMat: No HM transported

Placard:

Cargo Tank:

Special Checks: No data for special checks

State Information:

Odometer: 38130; File Code Number: 415232; Fuel Type: G; Passenger Capacity: 16; WC Passenger Capacity: 2; Bus Type: 1; Beat/Sub Area: N37; Regulated Vehicle: Y; Pre-Cleared Vehicle: N; Veh #1 Type: 09; Seat Belt Equipped: N



TRUCKERS AGAINST TRAFFICKING

If you suspect human trafficking please contact 911 and call the National Human Trafficking Hotline at 1-888-373-7888. Make the call, save lives! Go to <https://truckersagainstrafficking.org/> to learn more.

Report Prepared By: DA. BOSCHEE  
ID/Badge #: A14881

Copy Received By:

X

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01002211 CA CANBHD000634



California Highway Patrol  
2485 Sonoma Street  
Redding, CA 96001  
Phone: (530) 242-4300  
Internationally Accredited Agency CHP407F/343A

Report Number: CANBHD000635  
Inspection Date: 11/06/2024  
Start: 9:01 AM PT End: 10:00 AM PT  
Inspection Level: V - Terminal  
HM Inspection Type: None

Carrier: FIRST TRANSIT INC

DBA:

720 BUTTERFIELD ROAD SUITE 300  
LOMBARD, IL, 60148

USDOT: 1002211

MC/MX#: 576222

State#: 100967

Location: ALTURAS AREA

Highway:

County: MODOC

Email: CLINTON.WELLARD@TRANSDEV.COM

Driver:

License#:

Date of Birth:

CoDriver:

License#:

Date of Birth:

State:

State:

Milepost:

Shipper: N/A

Origin: N/A

Destination: N/A

Bill of Lading: N/A

Cargo: N/A

VEHICLE IDENTIFICATION

Unit	Type	Make	Year	State	Plate	Equipment ID	VIN	GVWR	CVSA Existing	CVSA #
1	BU	GMC	2015	CA	1475426	T-20	1GB6G5BL0F1287020	14200		34456305

BRAKE ADJUSTMENTS

Axle #	1	2
Right	N/A	N/A
Left	N/A	N/A
Chamber	HYDR	HYDR

VIOLATIONS: No violations were discovered

HazMat: No HM transported

Placard:

Cargo Tank:

Special Checks: No data for special checks

State Information:

Odometer: 133512; File Code Number: 415232; Fuel Type: D; Passenger Capacity: 15; WC Passenger Capacity: 2; Bus Type: 2; Beat/Sub Area: N37; Regulated Vehicle: Y; Pre-Cleared Vehicle: N; Veh #1 Type: 09; Seat Belt Equipped: N



TRUCKERS AGAINST TRAFFICKING

If you suspect human trafficking please contact 911 and call the National Human Trafficking Hotline at 1-888-373-7888. Make the call, save lives! Go to <https://truckersagainstrafficking.org/> to learn more.

Report Prepared By: DA. BOSCHEE  
ID/Badge #: A14881

Copy Received By:

X

X



**MODOC TRANSPORTATION AGENCY  
ALTURAS, CALIFORNIA**

Financial Statements  
And Independent Auditor's Report

As of and for the years ended June 30, 2024 and 2023



**MODOC TRANSPORTATION AGENCY**  
Audited Financial Statements  
June 30, 2024 and 2023

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## 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, 2024, 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, 2024, 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.

## **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. Management has elected to omit the Management Discussion and Analysis. This departure does not affect our qualified opinion.

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 November 22, 2024, 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**  
November 22, 2024

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
STATEMENTS OF NET POSITION  
PROPRIETARY FUND  
TRANSIT FUND  
JUNE 30, 2024  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)**

	2024	2023
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 1,143,773	\$ 1,074,329
Accounts Receivable	360,986	410,255
Prepaid Expenses	7,568	
Total Current Assets	1,512,327	1,484,584
Property, Plant & Equipment, Net	1,657,909	1,569,577
Total Assets	\$ 3,170,236	\$ 3,054,161
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	\$ 58,415	\$ 40,239
Total Liabilities	\$ 58,415	\$ 40,239
<b>NET POSITION</b>		
Net Investment in Capital Assets	\$ 1,657,909	\$ 1,569,577
Unrestricted	1,453,912	1,444,345
Total Net Position	\$ 3,111,821	\$ 3,013,922

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, 2024 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)**

	2024	2023
Operating Revenues:		
Fare Revenues	\$ 52,619	\$ 45,903
Total Operating Revenue	52,619	45,903
Operating Expenses:		
Contract Transportation Services	279,899	269,004
Vehicle and Equipment Maintenance	115,412	89,297
Building Improvements	6,381	4,096
Fuel	45,210	44,247
Labor	47,852	11,432
Utilities	20,730	20,651
Marketing	15,031	16,019
Other Expenses	13,385	6,585
Professional Services	32,982	30,463
Insurance	6,364	4,925
Depreciation	63,256	62,369
Total Operating Expenses	646,502	559,088
Operating Income (Loss)	(593,883)	(513,185)
Non-Operating Revenues and (Expenses):		
Local Transportation Funds	40,050	35,712
State Transportation Assistance Funds	111,125	117,984
Federal Grants	425,105	346,048
State of Good Repair	13,888	30,000
Lassen Transit Service Agency	24,535	23,149
LCTOP - Exchange with Tehama County	30,000	14,577
Rents, Leases and Other	22,957	22,649
Other Income	22	157
Interest	24,100	10,775
Total Non-Operating Revenues and (Expenses)	691,782	601,051
Change in Net Position	97,899	87,866
Net Position, Beginning of the Period	3,013,922	2,926,056
Net Position, End of the Period	\$ 3,111,821	\$ 3,013,922

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, 2024  
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2023)**

	2024	2023
Cash Flows from Operating Activities:		
Cash Received From Passengers	\$ 52,619	\$ 45,903
Cash Payments to Employees	(47,852)	(11,432)
Cash Payments to Suppliers for Goods and Services	(524,786)	(455,182)
Net Cash Provided (Used) by Operating Activities	(520,019)	(420,711)
Cash Flows from Non-Capital Financing Activities:		
Received from Other Governmental Agencies	693,972	534,831
Other Income	22,980	22,806
Net Cash Provided (Used) by Non-Capital Financing Activities	716,952	557,637
Cash Flows from Capital and Related Financing Activities:		
Purchases of Property and Equipment	(151,589)	(10,403)
Transfer (Out)	-	-
Net Cash Provided (Used) by Capital Financing Activities	(151,589)	(10,403)
Cash Flows from Investing Activities		
Interest Earned	24,100	10,775
Net Cash Provided (Used) by Investing Activities	24,100	10,775
Net Increase (Decrease) in Cash and Cash Equivalents	69,444	137,298
Cash and Cash Equivalents:		
Balance - July 1	1,074,329	937,031
Balance - June 30	\$ 1,143,773	\$ 1,074,329
Reconciliation:		
Operating Income (Loss)	\$ (593,883)	\$ (513,185)
Depreciation and Amortization	63,256	62,369
(Increase)/Decrease in Other Current Assets	(7,568)	55
Increase/(Decrease) in Accounts Payable	18,176	30,050
Net Cash Provided (Used) by Operating Activities	\$ (520,019)	\$ (420,711)

The accompanying notes are an integral part of this statement.

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024 and 2023**

**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, 2024 and 2023**

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, 2024 and 2023**

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, 2024 and June 30, 2023 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.

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024 and 2023**

**H. Expenses in Excess of Budget**

The following expense categories exceeded budget during the 2024-23 fiscal year:

<u>Category</u>	<u>Excess of Budget</u>
Depreciation	\$ 63,256
Vehicle Maintenance	\$ 67,412

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

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024 and 2023**

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.

***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.

	2024	2023
Plumas Bank Operating Account	\$ 487,624	\$ 442,280
Local Agency Investment Fund	656,149	632,049
	\$ 1,143,773	\$ 1,074,329

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, 2024 and 2023 was \$24,100 and \$10,775, 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, 2024 and 2023**

		<b>June 30, 2024</b>		
		<u>Fair Value Measurements Using</u>		
	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Local Agency Investment Fund	\$ 656,149		\$ 656,149	

		<b>June 30, 2023</b>		
		<u>Fair Value Measurements Using</u>		
	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Local Agency Investment Fund	\$ 632,049		\$ 632,049	

**NOTE 3 – CAPITAL ASSETS**

A capital assets summary of the Agency is shown below:

	<u>Balance 6/30/2023</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance 6/30/2024</u>
Land	\$ 781,745			\$ 781,745
Vehicles, Buildings, and Equipment	1,786,556	\$ 151,588		1,938,144
Total	<u>2,568,301</u>	<u>151,588</u>	<u>-</u>	<u>2,719,889</u>
Accumulated Depreciation	<u>(998,724)</u>	<u>(63,256)</u>		<u>(1,061,980)</u>
Property, Plant and Equipment, Net	<u>\$ 1,569,577</u>	<u>\$ 88,332</u>	<u>\$ -</u>	<u>\$ 1,657,909</u>

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2024 and 2023**

	Balance <u>6/30/2022</u>	<u>Additions</u>	<u>Dispositions</u>	Balance <u>6/30/2023</u>
Land	\$ 781,745			\$ 781,745
Vehicles, Buildings, and Equipment	1,776,153	\$ 10,403		1,786,556
Total	<u>2,557,898</u>	<u>10,403</u>	<u>-</u>	<u>2,568,301</u>
Accumulated Depreciation	<u>(936,355)</u>	<u>(62,369)</u>		<u>(998,724)</u>
Property, Plant and Equipment, Net	<u>\$ 1,621,543</u>	<u>\$ (51,966)</u>	<u>\$ -</u>	<u>\$ 1,569,577</u>

Depreciation and amortization was charged to functions as follows:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Transit	<u>\$ 63,256</u>	<u>\$ 62,369</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, 2024 and 2023**

*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 November 22, 2024, 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>2024</u>	<u>2023</u>
Operating Revenues:		
Fare Revenue	\$ 52,619	\$ 45,903
Total Operating Revenue	<u>\$ 52,619</u>	<u>\$ 45,903</u>
Operating Expenses:		
Operating Expenses	\$ 646,502	\$ 531,915
Less: Depreciation	<u>(63,256)</u>	<u>(62,369)</u>
Adjusted Operating Expenses	<u>\$ 583,246</u>	<u>\$ 469,546</u>
Fare Revenue Ratio	<u>9.02%</u>	<u>9.78%</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.

**MODOC TRANSPORTATION AGENCY  
TRANSPORTATION DEVELOPMENT ACT FUNDS  
TRANSIT FUND BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2024**

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final		Favorable (Unfavorable)
<b>Operating Revenues:</b>				
Fare Revenues	\$ 34,000	\$ 34,000	52,619	\$ 18,619
<b>Total Operating Revenue</b>	<b>34,000</b>	<b>34,000</b>	<b>52,619</b>	<b>18,619</b>
<b>Operating Expenses:</b>				
Contract Transportation Services	284,000	284,000	279,899	4,101
Vehicle Maintenance	48,000	48,000	115,412	(67,412)
Building Improvements	6,625	6,625	6,381	244
Fuel	48,000	48,000	45,210	2,790
Labor	130,000	130,000	47,852	82,148
Utilities	30,000	30,000	20,730	9,270
Marketing	16,000	16,000	15,031	969
Other Expenses	21,098	21,098	13,385	7,713
Professional Services	88,000	88,000	32,982	55,018
Insurance	8,000	8,000	6,364	1,636
Transit Property & Vehicle Reserve	40,047	40,047	-	40,047
Depreciation	-	-	63,256	(63,256)
<b>Total Operating Expenses</b>	<b>719,770</b>	<b>719,770</b>	<b>646,502</b>	<b>73,268</b>
<b>Operating Income (Loss)</b>	<b>(685,770)</b>	<b>(685,770)</b>	<b>(593,883)</b>	<b>91,887</b>
<b>Non-Operating Revenue (Expense):</b>				
Local Transportation Funds	40,050	40,050	40,050	-
State Transportation Assistance Funds	112,526	112,526	111,125	(1,401)
Federal Grants	440,497	440,497	425,105	(15,392)
Lassen Transit Service Agency	30,000	30,000	24,535	(5,465)
LCTOP - Exchange with Tehama County	24,931	24,931	30,000	5,069
State of Good Repair Program	15,116	15,116	13,888	(1,228)
Other	22,650	22,650	22,979	329
Interest	-	-	24,100	24,100
<b>Total Non-Operating Revenues (Expenses)</b>	<b>685,770</b>	<b>685,770</b>	<b>691,782</b>	<b>6,012</b>
<b>Change in Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,899</b>	<b>\$ 97,899</b>



**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, 2024 and 2023 and have issued our report thereon dated November 22, 2024.

**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.

### **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,

**SingletonAuman PC**  
**Susanville, CA**  
November 22, 2024

**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, 2024 and 2023 and the related notes to the financial statements and have issued our report thereon dated November 22, 2024

**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.

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 2024-001 and 2024-002.

### **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,

**SingletonAuman PC**  
**Susanville, CA**  
November 22, 2024

**MODOC TRANSPORTATION AGENCY  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2024**

**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, 2024**

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

**Finding 2024-001 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, 2024**

**Internal Control – Significant Deficiency**

**Finding 2024-002 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, 2024**

**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, 2023 AUDIT REPORT)  
FOR THE YEAR ENDED JUNE 30, 2024**

**Finding 2023-001 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 2024-001.

**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.

**Status**

Not Implemented. See current year finding 2024-002.

**MODOC TRANSPORTATION AGENCY  
CORRECTIVE ACTION PLAN  
JUNE 30, 2024**

**Person Monitoring Corrective Action Plan**  
Debbie Pedersen, Executive Director

**Finding 2024-001 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 2024-002 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. 24-03**

#### **Calendar Year (CY) 2025 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 2025.

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 3rd day of December 2024 by the following vote:

AYES: Board Members:

NOES: None

ABSENT: Board Members: Cox (A), Coe (A)

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John Dederick, Chair  
Modoc Transportation Agency

ATTEST:

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Debbie Pedersen, Executive Director  
Modoc Transportation Agency

<b>Report to Modoc Transportation Agency Board Members</b>	
Subject <b>Staff Updates and Calendar of Events</b>	Meeting Date <b>December 3, 2024</b>
Presented by <b>MTA Staff</b>	Agenda Item <b>6</b>

- a. Staff Updates
  - One new part time driver to begin training this week.
  
- b. Calendar of Events – MTA Meetings
  - February 4, 2023

**Sage Stage Holiday Schedule (No Bus Service)**

- 12/24/24 Christmas Eve Holiday
- 12/25/24 Christmas Day Holiday
- 01/01/25 New Years’ Holiday
- 02/17/25 Presidents’ Day Holiday