

FY 2019-2021 TRIENNIAL PERFORMANCE AUDIT



PLUMAS SENIORS TRANSPORTATION

**Adopted by the Plumas County
Transportation Commission on
May 15, 2023**

Submitted to:
Plumas County
Transportation Commission

Submitted by:

Michael Baker
INTERNATIONAL

TABLE OF CONTENTS

Section I.....	1
Introduction	1
Overview of the Transit System.....	1
Section II.....	6
Operator Compliance Requirements.....	6
Section III.....	12
Prior Triennial Performance Recommendations	12
Section IV	16
TDA Performance Indicators.....	16
Section V	23
Review of Operator Functions	23
Operations	23
Maintenance	25
Planning.....	25
Marketing.....	26
General Administration and Management.....	27
Section VI	28
Findings	29
Recommendations	32

Section I

Introduction

California's Transportation Development Act (TDA) requires that a Triennial Performance Audit be conducted of public transit entities that receive TDA revenues. The performance audit serves to ensure accountability in the use of public transportation revenue.

The Plumas County Transportation Commission (PCTC) engaged Michael Baker International to conduct the TDA triennial performance audit of the public transit operators under its jurisdiction in Plumas County. This performance audit is conducted for Plumas Seniors Transportation (PST) covering the most recent triennial period, fiscal years 2018–19 through 2020–21.

The purpose of the performance audit is to evaluate PST's effectiveness and efficiency in its use of TDA funds to provide public transportation in its service area. This evaluation is required as a condition for continued receipt of these funds for public transportation purposes. In addition, the audit evaluates PST's compliance with the conditions specified in the California Public Utilities Code (PUC). This task involves ascertaining whether PST is meeting the PUC's reporting requirements. Moreover, the audit includes calculations of transit service performance indicators and a detailed review of transit administrative and operational functions. From the analysis that has been undertaken, a set of recommendations has been made which is intended to improve the performance of transit operations.

In summary, this TDA audit affords the opportunity for an independent, constructive, and objective evaluation of the organization and its operations that otherwise might not be available. The methodology for the audit included in-person interviews with County transit management and with the Senior Nutrition Program manager, collection and review of agency documents, data analysis, and on-site observations. The *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* published by the California Department of Transportation (Caltrans) was used to guide in the development and conduct of the audit.

Overview of the Transit System

PST has provided senior transportation services to Chester, Greenville, Quincy, and Portola since 1975. In 1998, the program was organized under the Plumas County Public Health Agency as part of its Senior Nutrition and Transportation outreach to provide oversight for personnel, grant compliance, and fiscal services. The transportation program provides rides to area senior citizens to access the County's nutrition program sites, medical appointments, shopping, and other activities. Approximately two-thirds of PST's operations are funded by PCTC through the TDA with the remaining support coming from the County General Fund, rider donations, grants, and the Mental Health Services Act (MHSA) fund.

Plumas County is located in northeastern California, topographically defined by the Sierra Nevada and Cascade Mountain Ranges, which are composed of heavily forested rugged terrain

and river canyons. The county is bordered by Lassen and Shasta Counties to the north, Sierra County to the south, Butte and Tehama Counties to the west, and Lassen County to the east. The elevation ranges from 1,600 feet along the Feather River Canyon to more than 8,000 feet near Adams Peak in eastern Plumas County. Plumas County was established and incorporated on March 2, 1857. The county derives its name from the Spanish term for the Feather River (Rio de las Plumas), which traverses the region. The local economy is dominated by education, government, manufacturing, retail and wholesale trade, and hospitality and tourism. The agricultural sector in Plumas County is very small, accounting for less than 1 percent of all jobs in the county.

A demographic snapshot of key cities and the county is presented in Table I-1:

Table I-1
Plumas County Demographics

City/Jurisdiction	2020 US Census Population	Change from 2010 US Census %	Population 65 Years & Older % (2020 US Census)	2020 American Community Survey	2022 DOF Population Estimates
Total Plumas County	19,790	-1.1%	27.69%	18,844	18,942
City of Portola	2,100	-0.2%	20.00%	1,755	2,042
Unincorporated Area	17,690	-1.2%	27.51%	17,089	16,900
<i>Chester</i>	2,187	+2.0%	34.43%	2,080	n/a
<i>Graeagle</i>	724	-1.8%	51.81%	552	n/a
<i>Greenville</i>	1,026	-9.1%	26.37%	785	n/a
<i>Quincy (County Seat)*</i>	4,093	-2.9%	14.30%	3,985	n/a

Source: 2020 U.S. Census; 2020 American Community Survey, 5-Year Estimates; California Department of Finance, 2022 Population Estimates

**Population data for Quincy reflects the combined census-designated data for the communities of Quincy and East Quincy.*

The community of Quincy is the county seat, and the City of Portola is the county's only incorporated city. Quincy is the county's largest census-designated place with a population of 4,093 based on the 2020 Census. The county has experienced a decrease in population between the 2010 and 2020 US Censuses. Plumas County has a large senior citizen population, composed of residents aged 65 and over. Based on the 2020 Census, seniors compose 27.69 percent of the county's population. The 2022 population for Plumas County is estimated to be 18,942 as reported by the California Department of Finance, a slight decline from the 2020 Census figures. Other communities and census-designated places include Chester, Graeagle, Greenville, Lake Almanor, Lake Davis, and Taylorsville.

Major highways include State Routes (SR) 36, 70, and 89. SR 70, the main east–west arterial, connects Plumas County to US Highway 395 (and on to Reno) to the east and to the junction of SR 70 and SR 99 near Oroville to the southwest. SR 89 is the main north–south arterial, connecting Plumas County to Truckee and Interstate 80 to the south and Lassen Volcanic National Park to the north. The other important highway is SR 36, which runs east–west, providing access to Susanville and Lassen County to the northeast and Red Bluff to the northwest. All the major communities are adjacent to a major state highway.

System Characteristics

PST offers demand-response transportation services to seniors for appointments, trips to nutrition centers, and local shopping. Transportation services operate five days a week (Monday through Friday) between the hours of 8:00 a.m. and 11:00 a.m. and between the hours of 1:00 p.m. and 4:00 p.m. Homebound meal delivery takes place between the hours of 11:00 a.m. and 1:00 p.m. Service is available on occasional Saturdays. Trip reservations are received at least a minimum of 24 hours in advance. The following table summarizes the schedule of trips available from the senior nutrition center sites in the county.

Table I-2
Plumas County Senior Nutrition Sites and Transit Services

Senior Sites	Address	Local Shopping Trips	Other Destinations
Blairsden	Mohawk Resource Center; 8929 Highway 89	Portola Nutrition delivers meals to Blairsden only on Wednesdays and can provide transportation for appointments.	
Chester	Wildwood Village; 366 Meadowbrook Loop	Tuesdays & Fridays	Susanville: Wednesdays
Greenville	American Legion; 430 Main Street	Fridays	Quincy: 1 st Fridays & 3 rd Wednesdays Susanville: 2 nd Saturdays
Portola	Portola Veterans Hall; 449 West Sierra Street	Wednesdays & Fridays	Quincy: 1 st & 3 rd Tuesdays Reno: 1 st Saturdays & Thursdays
Quincy	Quincy Veterans Hall; 274 Lawrence Street	Fridays	Reno: 1 st Saturdays & Thursdays

Source: Plumas County Senior Services

In addition to local and intra-county trips, PST provides out-of-county trips to access medical appointments in Chico, Reno, Truckee, Sacramento, and as far as San Francisco. Effective September 2016, PST, in coordination with Plumas Transit Systems, began operation of a weekly shuttle service between Plumas County and Reno. The service operates on Thursdays; it departs from the Veterans Halls in Quincy and Portola and travels to several destinations in Reno, such as the Reno Transit Center, Amtrak Depot, Greyhound, and the Reno-Tahoe International Airport. Connections are available from Chester to Quincy via the North County Route. The round-trip fare is \$10.00 and is open to the general public.

Fare Donations

In lieu of standard fares, PST has a scale of suggested donations for rides, which is detailed in Table I-3:

Table I-3
PST Suggested Fare Donation Schedule

Trip Category	Suggested Donation
Round Trip – In Town	\$3.00
In County – Out of Town	\$5.00
Out of County & Reno	\$10.00

Source: Plumas County Senior Services

In addition to rider donations, PST is supported by contributions from the County General Fund and the Area Agency on Aging MHSA fund.

Fleet

PST has a total fleet of 25 vehicles that includes cutaway buses, sport utility vehicles and vans. Each senior site is assigned a dedicated vehicle for meal delivery services and demand-response service requests. Two vehicles are stationed at the Chester site, two vehicles are stationed at Greenville, two vehicles are stationed at Portola, and five vehicles are stationed at the Quincy nutrition site. The remaining vehicles are stationed at the County Public Health Agency in Quincy. The newer minivans and buses are wheelchair-accessible in compliance with the Americans with Disabilities Act (ADA). Table I-4 shows the vehicle fleet inventory during the audit period.

Table I-4
PST Fleet Inventory

Model Year	Make & Model	Quantity	Seating Capacity	Handicap Accessible
1996	Jeep Cherokee	1	3	No
1997	Subaru Legacy	1	3	No
1998	Subaru Forester	1	3	No
1999	Ford E350 Van	1	10	No
2000	Dodge Caravan	1	5	No
2002	Subaru Impreza	1	3	No
2002	Chevy Bus	1	8	Yes
2003	Ford E450 Bus	1	12	Yes
2006	Dodge Caravan	1	5	No
2006	Ford E350 Bus	2	12	Yes
2008	Ford E250 Van	1	5	Yes
2015	Ford Transit Van	1	5	Yes
2016	Dodge Grand Caravan	1	5	Yes
2017	Starcraft All-Star 22	2	12	Yes
2018	Starcraft All-Star 22	1	12	Yes
2018	Dodge Journey	1	7	Yes
2019	Nissan Rogue	3	3	No

Model Year	Make & Model	Quantity	Seating Capacity	Handicap Accessible
2020	Mitsubishi Outlander	4	7	Yes
	Total	25		

Source: Plumas Seniors Transportation, 2022

The program also utilizes passenger vehicles that are used for transporting up to three passengers for nonemergency medical appointments and meal delivery.

Section II

Operator Compliance Requirements

This section of the audit report contains the analysis of PST's ability to comply with state requirements for continued receipt of TDA funds. The evaluation uses the guidebook *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Agencies*, which was developed by Caltrans to assess transit operators. The guidebook contains a checklist of 11 measures taken from relevant sections of the PUC and the California Code of Regulations. Each requirement is discussed in the table below, including a description of the system's efforts to comply with the requirements. In addition, the findings from the compliance review are described in the text following the table.

Table II-1 Operator Compliance Requirements Matrix		
Operator Compliance Requirements	Reference	Compliance Efforts
The transit operator submitted annual reports to the RTPA based upon the Uniform System of Accounts and Records established by the State Controller. Report is due within seven (7) months after the end of the fiscal year (on or before January 31). The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.	Public Utilities Code, Section 99243	<p>Completion/submittal dates:</p> <p>FY 2019: February 5, 2020</p> <p>FY 2020: February 2, 2021</p> <p>FY 2021: April 20, 2022</p> <p>The Transit Operators Financial Transactions Reports were submitted after the statutory deadline. Signature pages were missing from the FY 2019 & FY 2020 reports.</p> <p>Conclusion: Not in compliance.</p>
The operator has submitted annual fiscal and compliance audits to the RTPA and to the State Controller within 180 days following the end of the fiscal year (Dec. 27) or has received the appropriate 90-day extension by the RTPA allowed by law.	Public Utilities Code, Section 99245	<p>Completion/submittal dates:</p> <p>FY 2019: March 31, 2020</p> <p>FY 2020: April 23, 2021</p> <p>FY 2021: February 23, 2023</p> <p>A 90-day extension was granted by the regional transportation planning agency (RTPA) pursuant to the TDA statute. The FY 2020 & FY 2021 fiscal</p>

Table II-1 Operator Compliance Requirements Matrix		
Operator Compliance Requirements	Reference	Compliance Efforts
		<p>audits were completed after the 90-day period.</p> <p>Conclusion: Partial Compliance</p>
The CHP has, within the 13 months prior to each TDA claim submitted by an operator, certified the operator's compliance with Vehicle Code Section 1808.1 following a CHP inspection of the operator's terminal.	Public Utilities Code, Section 99251 B	<p>Due to the smaller seating capacity of the majority of its vehicles, PST has been exempted from the CHP Transit Operator Compliance Program. However, with the recent procurement of 12-passenger vehicles, PST would be subject to regular CHP terminal inspections pursuant to California Vehicle Code Sections 233 and 408.</p> <p>The County does participate in the DMV Pull Notice Program for permanent drivers who hold Class B licenses.</p> <p>Vehicles undergo quarterly maintenance inspections.</p> <p>Conclusion: Complied</p>
The operator's claim for TDA funds is submitted in compliance with rules and regulations adopted by the RTPA for such claims.	Public Utilities Code, Section 99261	<p>The annual TDA claims for Local Transportation Funds received by Plumas Seniors Transportation are based on the allocations outlined in the Final Budget Briefing documents and annual Overall Work Program prepared by PCTC. The Public Health Agency submits a budget to PCTC for the amount of the claim.</p> <p>However, PCTC's process for</p>

Table II-1 Operator Compliance Requirements Matrix		
Operator Compliance Requirements	Reference	Compliance Efforts
		<p>TDA claims does not conform to the guidelines in the statute. TDA revenues have been allocated to public transit services since 1990. Other than the resolutions approving the claims, there were no other records documenting the claims submittal process.</p> <p>Conclusion: Partial Compliance.</p>
If an operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPA.	Public Utilities Code, Section 99270.1	<p>This measure is not applicable, as PST operates in a rural area and is subject to the adopted performance criteria established by PCTC.</p> <p>Conclusion: Not Applicable.</p>
The operator's operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the change(s).	Public Utilities Code, Section 99266	<p>Percentage change in the PST operating budget:</p> <p>FY 2019: +8.9% FY 2020: +1.4% FY 2021: -1.9%</p> <p><i>Source: Plumas County Senior Transportation Budgets</i></p> <p>Conclusion: Complied.</p>
The operator's definitions of performance measures are consistent with Public Utilities Code Section 99247, including (a) operating cost, (b) operating cost per passenger, (c) operating cost per vehicle service hour,	Public Utilities Code, Section 99247	<p>PST's definitions of most performance measures are consistent with PUC Section 99247. However, the vehicle service hours per employee indicator reflected a change in the employee full-time equivalent (FTE) methodology.</p>

Table II-1 Operator Compliance Requirements Matrix		
Operator Compliance Requirements	Reference	Compliance Efforts
(d) passengers per vehicle service hour, (e) passengers per vehicle service mile, (f) total passengers, (g) transit vehicle, (h) vehicle service hours, (i) vehicle service miles, and (j) vehicle service hours per employee.		<p>The number of FTEs reported on the Transit Operators Transactions Report increased from 4 to 14. This change in the employee FTC count appears to be based on a headcount. The agency clarified that the correct number of FTEs was 4 instead of 14.</p> <p>Conclusion: Partial compliance</p>
If the operator serves an urbanized area, it has maintained a ratio of fare revenues to operating costs at least equal to one-fifth (20 percent), unless it is in a county with a population of less than 500,000, in which case it must maintain a ratio of fare revenues to operating costs of at least equal to three-twentieths (15 percent), if so determined by the RTPA.	Public Utilities Code, Sections 99268.2, 99268.3, 99268.12, 99270.1	<p>This measure is not applicable, as PST operates in a rural area and is subject to the adopted performance criteria established by PCTC.</p> <p>Conclusion: Not Applicable.</p>
If the operator serves a rural area, or provides exclusive services to elderly and disabled persons, it has maintained a ratio of fare revenues to operating costs at least equal to one-tenth (10 percent).	Public Utilities Code, Sections 99268.2, 99268.4, 99268.5	<p>PST provides specialized transportation services to the elderly and disabled and is held to a 10 percent farebox recovery ratio.</p> <p>The system-wide farebox recovery for PST during the audit period is as follows:</p> <p>FY 2019: 22.44% FY 2020: 13.63% FY 2021: 15.91%</p> <p>The audited farebox recovery</p>

Table II-1 Operator Compliance Requirements Matrix		
Operator Compliance Requirements	Reference	Compliance Efforts
		<p>calculation is inclusive of local support contributions.</p> <p><i>Source: Plumas County Transit Funds – Audited Financial Statements</i></p> <p>Conclusion: Complied</p>
The current cost of the operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPA which will fully fund the retirement system within 40 years.	Public Utilities Code, Section 99271	<p>The County contributes to its staff's retirement under the California Public Employees Retirement System (CalPERS) as well as to retiree healthcare benefits to qualifying employees retiring directly from the County. The benefit level is determined by date of hire, length of service, and bargaining unit.</p> <p>Conclusion: Complied.</p>
If the operator receives state transit assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.	California Code of Regulations, Section 6754(a)(3)	<p>PST does not receive State Transit Assistance Funds but does makes use of federal transit grant funds under FTA Section 5310 for vehicle procurement as well as under FTA Section 5311 (f) for the weekly service to Reno.</p> <p>Conclusion: Not applicable</p>

Findings and Observations from Operator Compliance Requirements Matrix

1. Of the eight compliance requirements pertaining to PST, the operator satisfactorily complied with four requirements. The operator was partially compliant in the timely submittal of its annual fiscal and compliance audits, TDA claim submittal procedures, and the reporting of performance measures (FTEs and vehicle service hours per employee). The operator was non-compliant with regards to the timely submittal of the Transit Operators Financial Transactions Reports to the State Controller and the omission of signature pages. Three additional compliance requirements did not apply to PST (i.e., STA funding, and blended and urban farebox recovery ratios).
2. Based on the available data from the *Plumas County Transit Funds – Audited Financial Statements*, the PST's farebox recovery ratio remained above the required 10 percent throughout the audit period. For the three-year audit period using audited data, the farebox recovery ratio was 22.44 percent in FY 2019; 13.63 percent in FY 2020; and 15.91 percent in FY 2021. The average system-wide farebox recovery ratio was 17.33 percent for the three years. The farebox recovery ratio is inclusive of local support contributions.
3. Due to the smaller seating capacity of its vehicles, PST has been exempted from the CHP Transit Operator Compliance Program. However, with the recent procurement of 12-passenger vehicles, PST would be subject to regular CHP terminal inspections pursuant to California Vehicle Code Sections 233 and 408. The County does participate in the DMV Pull Notice Program for permanent drivers who hold Class B licenses. Vehicles undergo quarterly maintenance inspections.
4. The operating budget exhibited modest fluctuations during each fiscal year of the audit period. The budget increased 8.9 percent in FY 2019 and 1.4 percent in FY 2020. For FY 2021, the operating budget decreased 1.9 percent.

Section III

Prior Triennial Performance Recommendations

PST's implementation of the recommendations made in the prior triennial audit are examined in this section of the report. For this purpose, each prior recommendation for the agency is described, followed by a discussion of PST's efforts to implement the recommendation. Conclusions concerning the extent to which the recommendations have been adopted by the agency are then presented.

Prior Recommendation 1

Work with fiscal auditor to develop consistent methodology for calculating farebox recovery ratio.

Background: The annual audited farebox recovery ratio for the Plumas County Seniors Transportation Fund shows non-traditional exclusions from operating cost. In the FY 2018 financial statements, Note 10 shows the farebox recovery calculation which excludes \$30,000 in Area Agency on Aging (AAA) revenues for paratransit services as an eligible TDA adjustment. It is unclear why this revenue is excluded from costs when generally only other operating costs, not revenue, are deducted. From further review, the AAA revenues are reflective of the meals transportation costs that are not part of the TDA program. Also, the exclusions in the farebox calculation do not appear to include depreciation which is a typical item that is allowable under TDA.

The following is recommended to develop a clear and consistent method for farebox recovery. Additional line items and description should be included in the calculations in Note 10 of the financial statements:

Fare revenue: Separate line items for fare donations from riders, other special transit fares, and County general fund. Other locally generated revenue for transit is also allowable under relatively new State legislation (SB 508).

Operating cost exclusions: Separate line items for depreciation (meal transportation – assuming these are included in the overall Senior Transportation costs) and other cost exclusions in TDA.

A more detailed line item breakdown of the revenue and cost inputs will clarify the farebox recovery ratio calculation and the County's eligibility for TDA funds.

Actions taken by PST

A review of the fiscal and compliance audits prepared during the audit period revealed changes in how farebox recovery is calculated. The fiscal auditor began including the farebox recovery calculation for PTS alongside that of Seniors Transportation under Note 10 commencing with the

FY 2020 Plumas County Transit Funds Audited Financial Statements. The calculation includes more detailed passenger fare revenue and total operating expenses less allowable TDA adjustments such as depreciation.

However, the fiscal auditor has continued the practice of including the \$30,000 annual contribution from AAA toward the Seniors Transportation farebox recovery calculation for paratransit services as an eligible TDA adjustment. It has been understood that the AAA revenues are reflective of the meals transportation costs that are not part of the TDA program. While Seniors Transportation's farebox calculation does include allowable local support contributions pursuant to SB 508, it is suggested that the fiscal auditor exclude non-TDA expenditures and revenues from the calculation.

Conclusion

This recommendation has been partially implemented.

Prior Recommendation 2

Include Plumas Senior Transportation Service Strategies in the Update to the Plumas County Short-Range Transit Plan.

Background: The 2015 Plumas County Short-Range Transit Plan (SRTP) was adopted in March 2015. Most of the service analysis and implementation strategies presented in the SRTP pertain to Plumas Transit Systems, the county's general public transit provider. An overview of PTS is included in Chapter 3 – Transit Systems Operating in Plumas County. A vehicle fleet table is also provided. The prior audit stressed how rural seniors compose a distinct group that needed attention.

Expanding PST services would be essential but limited available resources would necessitate a focused strategy that could maximize services within a constrained budget. In general, the SRTP is updated every five years. The current SRTP has a five-year planning horizon through FY 2018-19. There were no amendments or modifications made to the SRTP during the audit period. The senior services director indicated that the SRTP was scheduled to be updated in 2019. It is suggested that the next update of the SRTP include public outreach and service implementation strategies for PST.

Actions taken by PST

The anticipated SRTP update has been identified and budgeted in the PCTC's Overall Work Program (OWP). The preparation of the SRTP update has been delayed due to the COVID-19 pandemic. It was anticipated that the update would resume towards the end of calendar year 2021 or when transit ridership starts to rebound from the sharp decline due to the pandemic. PCTC retained a consultant, and a kick-off was held in November 2021. A deficiency identified in the 2015 SRTP was the lack of review and analysis of Seniors Transportation regarding the portion of their operation that qualifies as public transit. The goal of the 2022 SRTP update will

be to include Senior Transportation in the analysis. Based on the Work Element for this task in the OWP, the following is a list of projected objectives anticipated to be achieved through development of SRTP update:

- Identify potential transit challenges and service gaps with existing transit services;
- Identify and address growing transit demand through solicitation of community input;
- Conduct community workshops and meetings with project stakeholders and PCTC staff;
- Identify funding sources for future service enhancement as well as capital improvements; and
- Provide practical recommendations to enhance the existing service.

Per the PCTC, the SRTP update is nearing completion with public outreach focused on proposed service alternatives. It is anticipated that the SSTAC and PCTC should have a draft to review within the first quarter of 2023.

Conclusion

This recommendation is in the process of implementation.

Prior Recommendation 3

Consider Hiring an Administrative Staff Person to Assist with Transit and Grants Monitoring.

Background: The Public Health Agency has proven adept at administering the Senior Nutrition and Transportation Programs with limited staffing resources and increased demand for services. Enhanced transit monitoring and grant funding pursuits could also benefit from additional staff. The senior services director indicated that the Public Health Agency could benefit from extra staff support who could pursue state and federal grant support opportunities, among other related responsibilities for PST. Considering the County's fiscal constraints, one possible creative solution would be for the Public Health Agency and PCTC to partner and issue a hiring requisition for an administrative staff person whose time would be split and paid for between the Commission and the Public Health Agency's Seniors Transportation program to work on transportation projects. This would enable each agency to address a backlog of transit projects benefitting both agencies and transit service in general while not having to support a full-time employee. Cost sharing for a part time position is also an option based upon needs of both agencies.

Actions taken by PST

The staffing for the Public Health Agency and PCTC is provided through the County of Plumas. The County's personnel requisition policies generally do not allow for joint hiring between departments. Current job openings are posted on the County's website ([Job Postings • Plumas County • CivicEngage](#)) and job classifications are specific to the department that has submitted the requisition. One solution would be for the Public Health Agency to submit a requisition for a part-time or extra help position that would be focused on transit and grants monitoring.

Conclusion

This recommendation has not been implemented and is no longer applicable.

Section IV

TDA Performance Indicators

This section reviews PST's performance in providing transit service to the community in an efficient and effective manner. TDA requires that at least five specific performance indicators be reported, which are contained in the following tables. Farebox recovery ratio is not one of the five specific indicators but is a requirement for continued TDA funding. Therefore, farebox calculation is also included. Two additional performance indicators, operating cost per mile and average fare per passenger, are included as well. Findings from the analysis are contained in the section following the tables.

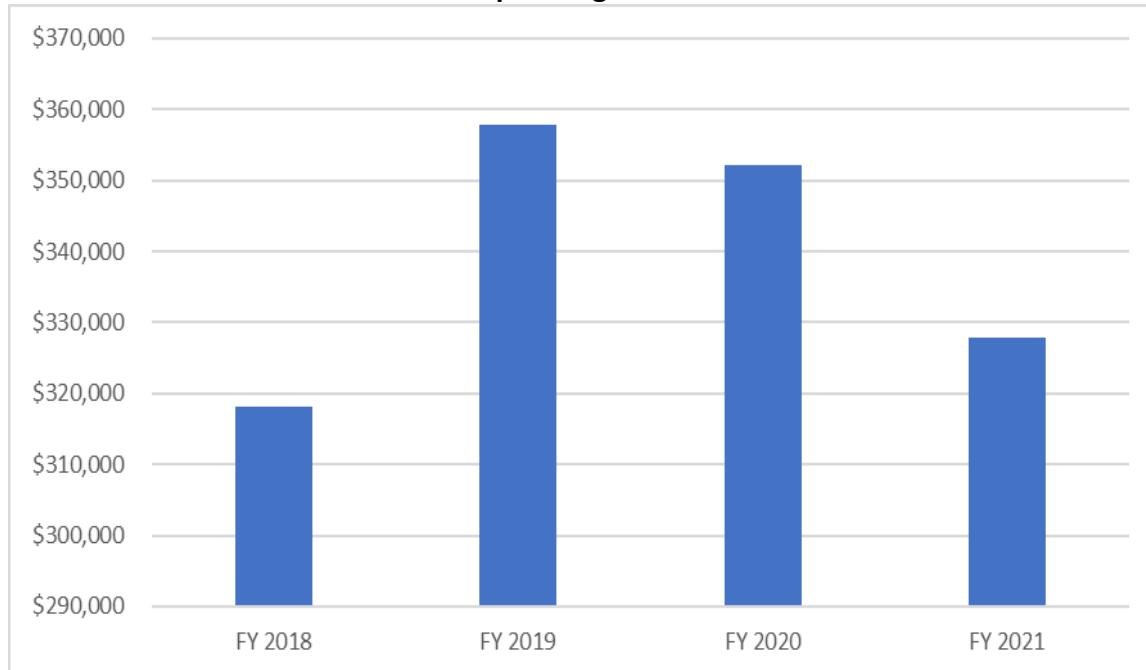
Table IV-1 displays the performance indicators for PST. Graphs are also provided to depict the trends in the indicators. It is noted that the operating costs and fare revenues are based on audited figures.

Table IV-1
Plumas Seniors Transportation TDA Performance Indicators

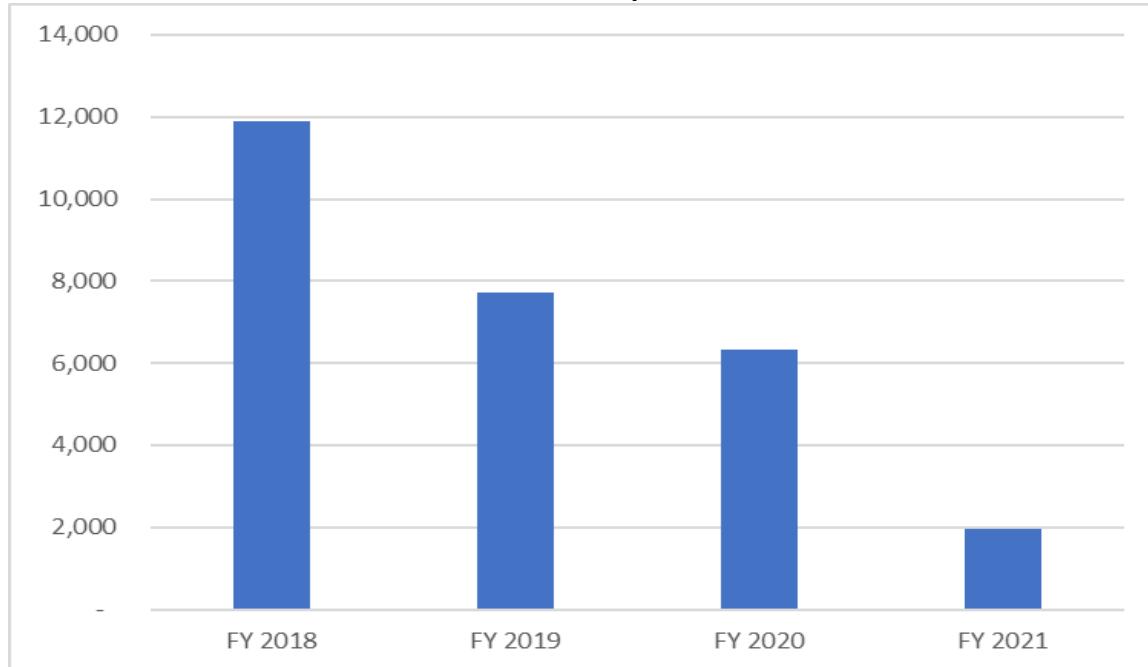
Performance Data and Indicators	FY 2018	Audit Period			% Change FY 2018- 2021
		FY 2019	FY 2020	FY 2021	
Operating Cost	\$318,150	\$357,834	\$352,240	\$327,831	3.0%
Total Passengers	11,907	7,735	6,342	1,957	-83.6%
Vehicle Service Hours	6,987	7,344	8,251	5,757	-17.6%
Vehicle Service Miles	127,541	120,339	132,749	104,961	-17.7%
Employee FTE's	4	4	4	4	0.0%
Passenger Fares/Donations	\$36,839	\$40,649	\$8,337	\$12,486	-66.1%
Local Support Contributions	\$0	\$39,661	\$39,661	\$39,661	0.0%
Total Fare Revenue & Contributions	\$36,839	\$80,310	\$47,998	\$52,147	41.6%
Operating Cost per Passenger	\$26.72	\$46.26	\$55.54	\$167.52	526.9%
Operating Cost per Vehicle Service Hour	\$45.53	\$48.72	\$42.69	\$56.94	25.1%
Operating Cost per Vehicle Service Mile	\$2.49	\$2.97	\$2.65	\$3.12	25.2%
Passengers per Vehicle Service Hour	1.7	1.1	0.8	0.3	-80.1%
Passengers per Vehicle Service Mile	0.09	0.06	0.05	0.02	-80.0%
Vehicle Service Hours per Employee	1,746.8	1,836.0	2,062.8	1,439.3	-17.6%
Average Fare per Passenger	\$3.09	\$10.38	\$7.57	\$26.65	761.3%
Passenger Fare Recovery Ratio	11.58%	11.36%	2.37%	3.81%	-67.1%
Total Fare Recovery Ratio w/Local Support	11.58%	22.44%	13.63%	15.91%	37.4%
Consumer Price Index - (CPI-All)	3.7%	3.0%	1.7%	4.2%	9.1%

Source: Plumas County Transit Funds - Audited Financial Statements;
Transit Operator Financial Transactions Reports

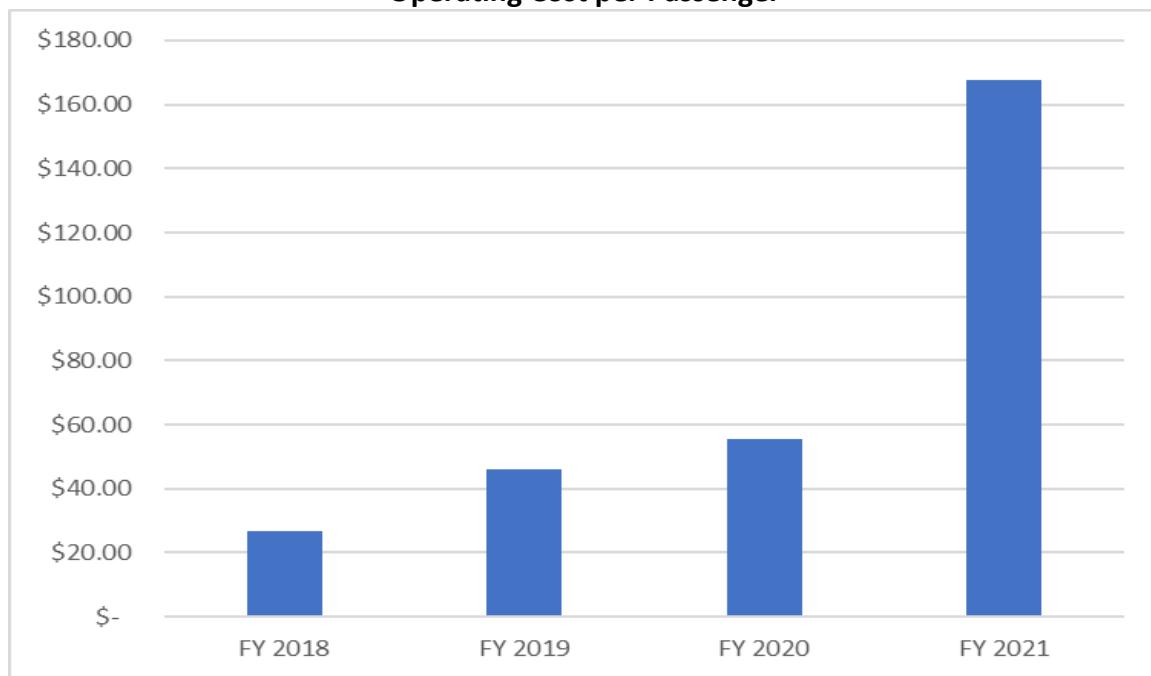
Graph IV-1
Operating Costs



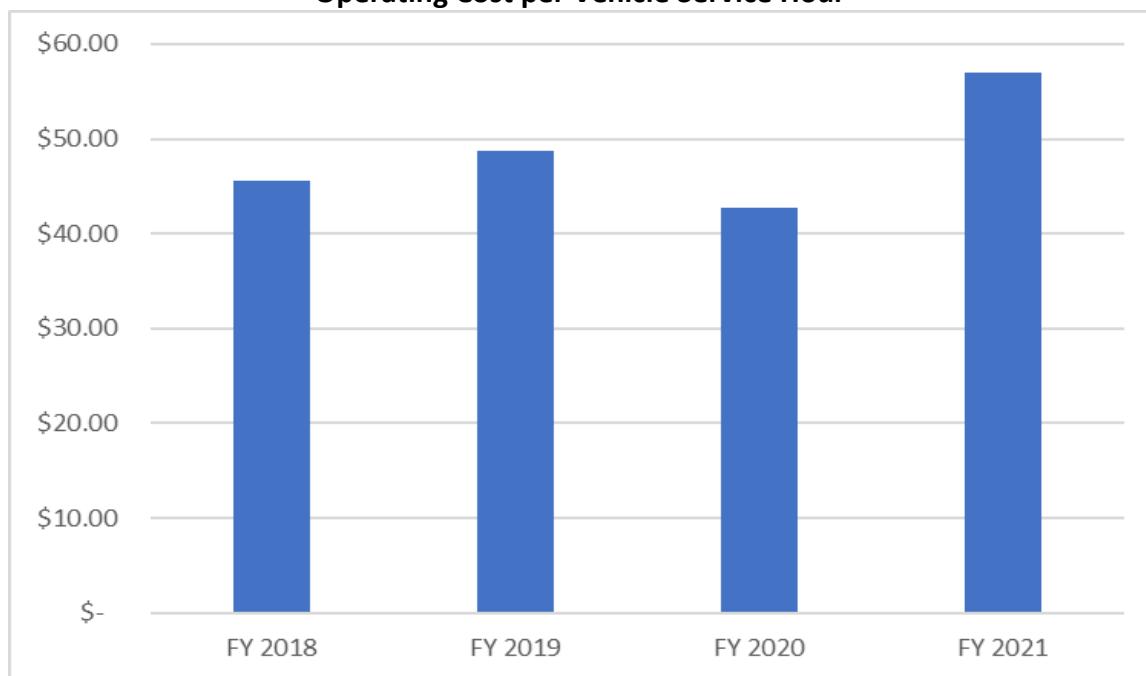
Graph IV-2
Ridership



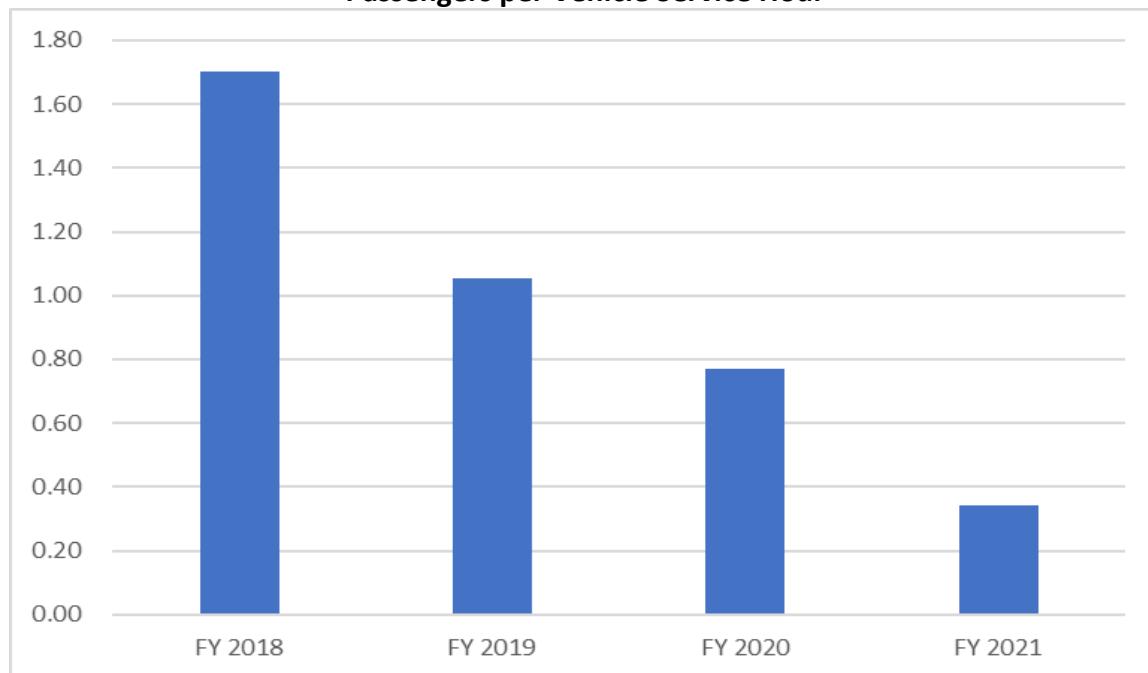
Graph IV-3
Operating Cost per Passenger



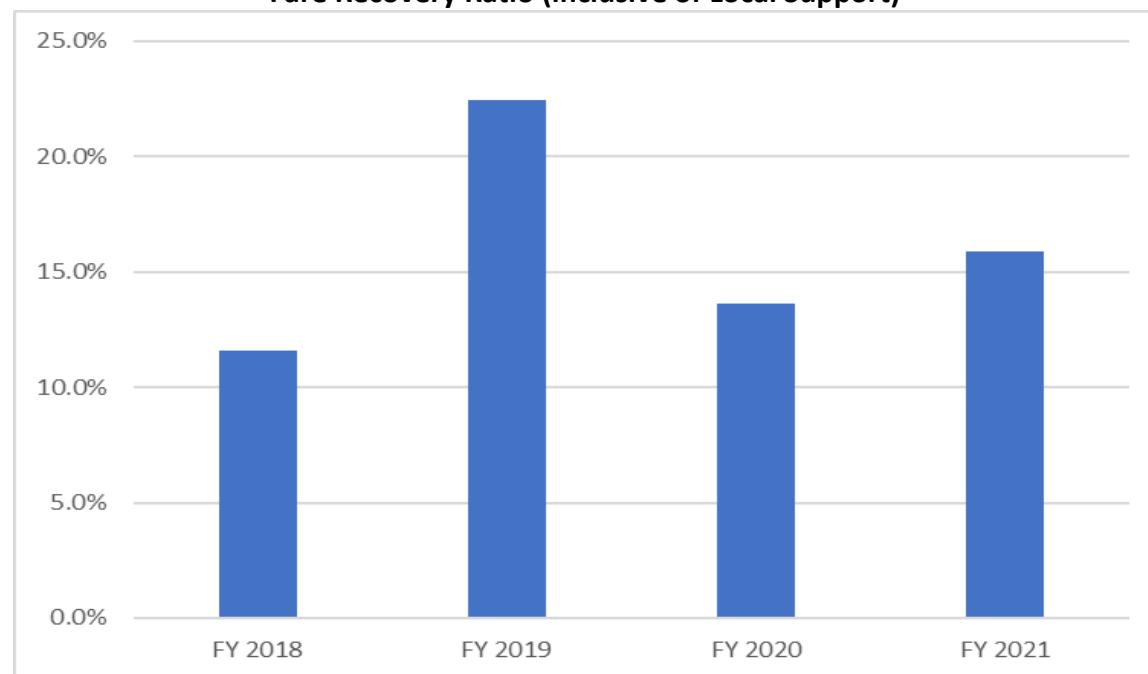
Graph IV-4
Operating Cost per Vehicle Service Hour



Graph IV-5
Passengers per Vehicle Service Hour



Graph IV-6
Fare Recovery Ratio (inclusive of Local Support)



Findings from Verification of TDA Performance Indicators

1. **Operating cost per vehicle service hour**, an indicator of cost efficiency, increased 25.1 percent from \$45.53 in the FY 2018 base year to \$56.94 in FY 2021. Although operating costs based on audited data increased 3 percent during the period, vehicle service hours decreased by 17.6 percent. The trend in this performance indicator reflects the modest increase in audited costs coupled with the decrease in service hours.
2. **Operating cost per passenger**, an indicator of cost effectiveness, increased 526.9 percent from \$26.72 in FY 2018 base year to \$167.52 in FY 2021. As noted above, PST's operating costs increased during the period; coupled with the significant decrease in ridership of 83.6 percent due to the COVID-19 pandemic, this indicates a negative trend in this indicator. Passenger trips decreased from 11,907 in the FY 2018 base year to 1,957 in FY 2021.
3. **Passengers per vehicle service hour**, which measures the effectiveness of the service delivered, decreased 80.1 percent between the FY 2018 base year and FY 2021 from 1.7 passengers per hour to 0.3 passengers per hour. The trend in this indicator is reflective of the significant decrease in passenger trips as compared to the 17.6 percent decrease in vehicle service hours.
4. **Passengers per vehicle service mile**, another indicator of service effectiveness, decreased 80 percent between the FY 2018 base year and FY 2021 from 0.09 passengers to 0.02 passengers (rounding difference for percent change). From the FY 2018 base year to FY 2021, total vehicle service miles decreased 17.7 percent from 127,541 vehicle service miles to 104,961 vehicle service miles, while the number of passenger trips decreased 83.6 percent.
5. **Vehicle service hours per employee** decreased 17.6 percent between FY 2018 and FY 2021, as vehicle service hours decreased 17.6 percent while the number of FTEs remained constant at 4. This measure is based on the number of employee FTEs using employee pay hours from the State Controller Report and dividing by 2,000 hours per employee.
6. **Farebox recovery** exhibited a 37.4 percentage increase from a ratio of 11.58 percent in the FY 2018 base year to a ratio of 15.91 percent in FY 2021 inclusive of local support revenues based on audited data. Passenger fare and donations revenue decreased 66.1 but were supported by a \$39,661 annual local support contribution percent. Audited operating costs increased 3 percent during the period. PST is held to a 10 percent minimum farebox recovery ratio and was able to exceed the minimum ratio throughout the audit period. Fare revenues are derived from passenger donations and contributions from the County General Fund.

Conclusion from the Verification of TDA Performance Indicators

PST's performance metrics during the audit period reflect modest increases in audited operating costs whereas the declines in passenger trips, vehicle service hours and miles reflect the impacts of the COVID-19 pandemic. The system exhibited higher service demand up until the 4th quarter of FY 2020. The three performance cost indicators exhibited efficiency improvements from FY 2019 to FY 2020. However, FY 2021 cost indicators reflected the significant service impacts of the pandemic. Vehicle cost per hour and mile decreased 17.6 percent and 17.7 percent, respectively, whereas operating cost per passenger increased 526.9 percent.

The fiscal auditor has continued the practice of including the \$30,000 annual contribution from AAA toward the Seniors Transportation farebox recovery calculation for paratransit services as an eligible TDA adjustment. From further review, the AAA revenues are reflective of the meals transportation costs that are not part of the TDA program. In addition, PST's farebox calculation does include allowable local support contributions pursuant to SB 508, which have been reflected in the performance data. Costs fluctuated during the audit period and exhibited an overall increase of 3 percent. On a per annum basis, costs increased 12.5 percent in FY 2019 followed by decreases of 1.6 and 6.9 percent in FY 2020 and FY 2021, respectively. The average annual increase was 1.3 percent. The fluctuations are attributed to service suspension to the senior nutrition sites as well as due to the service disruptions caused by the Dixie Fire.

Passenger trip demand has been influenced by the Senior Nutrition program, out-of-county trips, and the local rural demographic of the service area. Trips to the senior nutrition sites were suspended during the pandemic and PST pivoted to home meal deliveries. With the implementation of the weekly Reno service, PST experienced high growth in passenger trips prior to the pandemic. However, the service was suspended but PST was able to continue operating medical trips with limited passenger capacity.

Section V

Review of Operator Functions

This section provides an in-depth review of various functions in PST. The review highlights accomplishments, issues, and/or challenges that were determined during the audit period. The following functions were reviewed at the offices of the Plumas County Public Health Agency in Quincy:

- Operations
- Maintenance
- Planning
- Marketing
- General Administration and Management

Within some departments are subfunctions that require review as well, such as Grants Administration that falls under General Administration.

Operations

Under the auspices of the Plumas County Public Health Agency, PST operates specialized transportation services for senior residents. Intercounty services include medical appointments, dialysis sessions, and shopping trips. PST also operates a weekly Reno route in conjunction with Plumas Transit Systems.

Scheduling and dispatching are currently conducted on a manual basis utilizing an Excel spreadsheet. The senior services director is responsible for out-of-town trip scheduling and dispatching. The daily trip and inspection sheet is multi-functional. The upper right corner of the trip sheet is used for pre- and post-trip vehicle inspections. The remaining top portion of the sheet is used to record hours, miles, trip purpose, total of participants transported, and driver's name. The bottom half of the sheet is the passenger manifest. Drivers are equipped with mobile cell phones due to the terrain and coverage area. The nutrition site managers serve as dispatchers and assign the trip sheets.

Vehicles are stationed at each of the nutrition sites. Two vehicles are assigned to Chester; two vehicles are assigned to Greenville; two vehicles are assigned to Portola; and five vehicles are assigned to the Quincy nutrition site. The remainder of the vehicles are kept at the Public Health Agency in Quincy. In addition to the nutrition site operations, PST operated weekly shopping trips from Chester and Portola. The Portola shopping trips operated twice weekly, and the Chester shopping trip operated once weekly.

PST operates non-emergency medical trips out of county that allow residents to access long-distance specialty medical care in Reno, Sacramento and the San Francisco Bay Area. A volunteer driver program may free up internal resources for more frequent trips locally, or design service zones to determine which trips are more cost effective using volunteer driver program. PST contends that a volunteer driver program would not be conducive since it would cost employees their jobs.

PST experience robust growth in trips and meal delivery service prior to the COVID-19 pandemic. The weekly Reno service operated every Thursday and was open to the general public. As impacts from the novel coronavirus started to be realized in California, a state of emergency was declared on March 4, 2020. Subsequently, a mandatory statewide shelter-in-place order was implemented on March 19, 2020. Plumas County Public Health received notification of the county's first confirmed COVID-19 case on March 31, 2020. In response, PST implemented measures and protocols to mitigate the spread of the virus for its operation. Most vehicles were parked.

The Public Health Agency closed the congregant nutrition meal sites and PST began home meal delivery services. The home meal deliveries were not limited to seniors. In addition, PST suspended the weekly Reno and grocery store/shopping trips. PST continued to operate medical trips, which were limited to one passenger at a time. Towards the end of the audit period, the congregant meal sites were reopened, and the shopping trips resumed in a limited capacity.

PST played a significant role in response to the Dixie Fire, which broke out in July 2021 and impacted Plumas, Lassen, Butte, Tehama and Shasta Counties. PST evacuated residents and Plumas Transit Systems and local school districts provided extra buses for transport.

Fare collection and reconciliation are conducted at the nutrition sites. Vehicles are equipped with locked cash boxes and drivers do not handle cash. The cash boxes are unlocked from the bus and given to the nutrition site manager, who has the key to the cash box. Fares are counted at each nutrition site, with two people counting. After the count, a deposit form is prepared and signed. Fares are deposited at the bank in the locality of the nutrition site and the deposit forms are received by the County monthly. Some clients pay their fares in advance by check. Cash fares are generally exchanged on the Reno trips.

Operations Personnel

PST relies on a staff of regularly employed and extra-help drivers. Annual labor hours for regular drivers range from 936 to 1,820 hours. During the audit period, there were minor changes in staffing including one retirement. There are three commercially permitted Class B drivers, one Class B extra help driver, and six Class C drivers. Two drivers are assigned to Quincy.

All regular drivers have been trained through Plumas Rural Services, which operates Plumas Transit Systems. All County employees undergo defensive driving training every four years. The County participates in the CHP Pull-Notice program.

Plumas Rural Services' training protocol consists of 20 hours of classroom and 20 hours of behind-the-wheel training. DMV testing is conducted in Redding, Yuba City, or Sacramento with Yuba City being the preferred testing facility. There are two certified trainers on staff. Safety meetings are held quarterly. Topics covered include snow chain placement, winter driving conditions, and annual wheelchair lift and securement instruction.

Maintenance

PST outsources its vehicle maintenance and fueling to local vendors around the county. The agency has contracts with mechanics in each community where a nutrition site is located. Vehicles are subject to quarterly preventative maintenance inspections (PMI) that generate a four-page inspection report. The PMI schedule for the older vehicles is conducted at 3,000 mile intervals and for newer vehicles, PMIs are conducted at 5,000 mile intervals.

The operator uses Quincy Tow Services and Repair at 180 Nugget Lane in Quincy. The vendor specializes in diesel engine and 4 x 4 repairs. In addition to the PMIs, the vendor offers 24-hour emergency road and towing services. In other communities, PST uses Lake Almanor Towing, at 333 Main Street in Chester, and Dillon's Auto Repair, at 216 East Sierra Street in Portola. Tire and brake work are performed by the Les Schwab Tire Center at 116 East Main Street in Quincy.

Drivers perform pre-and post-trip inspections on their assigned vehicles. The inspection form is combined with the trip sheet and consists of nine areas: leaks under the bus, wheels, fluid levels, engine, lights, brakes, safety equipment, gauges/horn, and mirrors/windows. Each November, studded snow tires are installed on the vehicles.

Fueling takes place at four facilities in Quincy by a cardlock system. PST vehicles fuel at Chevron at 151 Crescent Street, Fuel Commander Cardlock – Ed Staub & Sons at 1382 East Main Street, Hunt and Sons at 188 Crescent Street, and SavMor Foods at 1947 East Main Street. Drivers are assigned fuel cards and PST is billed monthly at a bulk discount.

Planning

Service planning for PST involves a collaborative effort between PCTC, CSA #12, operators, and stakeholders. The Social Services Transportation Advisory Council (SSTAC) has been involved with service needs and promotional strategies. The major service planning and implementation effort has been the Reno service. PST coordinated with Plumas Transit Systems to allow passengers to make connections in Portola.

The Coordinated Public Transit – Human Services Plan: Plumas County was adopted by PCTC in May 2021. The Plan was prepared by the University of the Pacific's Center for Business and Policy Research and was an update to the 2015 Coordinated Plan. Projects selected for funding under FTA Section 5310 must be included in a coordinated public transportation plan. According to the FTA, this Coordinated Plan should be a unified, comprehensive strategy for public transportation service delivery that identifies the transportation needs of 1) individuals with disabilities, 2) seniors, and 3) individuals with limited incomes. The plan lays out strategies for meeting these

needs and prioritizing services. The Coordinated Plan is composed of eight chapters and appendix containing outreach survey collateral. Plumas Seniors Transportation services are referenced in Section 3.2 of the Plan’s Third Chapter entitled Existing Transportation Resources.

The Plumas County SRTP was adopted in March 2015 and was the first update of the plan since 1997. The SRTP is composed of an executive summary and nine chapters. An overview of PST is included in Chapter 3 – Transit Systems Operating in Plumas County. In response to a prior audit recommendation, PCTC initiated an update to the SRTP. The preparation of the SRTP update has been delayed due to the COVID-19 pandemic. It was anticipated that the update would resume towards the end of calendar year 2021 or when transit ridership starts to rebound from the sharp decline due to the pandemic. PCTC retained a consultant and the SRTP update kick-off took place on November 10, 2021, as part of the meeting with the SSTAC. The goal of the SRTP update will be to include Senior Transportation in the analysis. Per the PCTC, the SRTP update is nearing completion with public outreach focused on proposed service alternatives. It is anticipated that the SSTAC and PCTC should have a draft to review within the first quarter of 2023.

In effort to provide better connectivity between Plumas County and Reno, Seniors Transportation has been looking into an interline connection with Modoc County’s Sage Stage public transit service at Hallelujah Junction where SR-70 and US-395 intersect. In November 2021, the SSTAC reviewed the proposed east county route modifications necessary to make the connection with Modoc Sage Stage. The route modifications affect mid-morning and mid-afternoon routes and do not affect a large number of riders.

Marketing

PST services are marketed through a variety of accessible media, including having a dedicated web page on the County of Plumas website under the Public Health Agency category: <http://www.countyofplumas.com/index.aspx?NID=274>. The web page contains an overview of the nutrition program and sites, transportation program, and links to Seniors Connection and the Plumas County Resource Guide. PST is also featured on the Public Health Agency’s Facebook page.

Seniors Connection, an initiative funded through the MHSA, provides services to the homebound and disseminates information about local senior services and events. One such medium is the quarterly *Plumas Senior News*, which provides information about the nutrition programs and transportation services offered by PST. The newsletter contains a summary of the number of rides given, the number of meals and delivered, new service developments, and updates from the senior services director.

Another medium highlighting PST has been the *20,000 Lives Insider* quarterly newsletter published by the Public Health Agency. Twenty Thousand Lives is collaborative network made up of alcohol/drug prevention and treatment, at-risk youth outreach, veterans and senior resource groups that address community needs. Additional information about transit services is available

at the nutrition sites and wellness centers. The Plumas County Resource Guide created and maintained by Plumas Rural Services also contains information about PST.

The Reno service is marketed through the Plumas Transit Systems website: <https://www.plumastransit.com/reno.html>. There is a link on the web page to a PDF-accessible flyer that details the Reno service schedule, pickup and drop-off locations, and fare.

Transit services in Plumas County are subject to Title IV of the federal Civil Rights Act of 1964, which requires that no person in the United States, on the grounds of race, color, or national origin be excluded from, be denied the benefits of, or be subjected to discrimination, under any program or activity receiving federal financial assistance. The Plumas County Transportation Commission Title VI Plan was updated and adopted in May 2020. All the required elements such as public notice locations, complaint procedures, Public Participation Plan, Limited English Proficiency Plan, safe harbor provisions, and language assistance guidelines are contained in the Plan.

General Administration and Management

PST is operated by the Plumas County Public Health Agency, a department of the County of Plumas located at 270 County Hospital Road in Quincy. The County's administrative and legislative body is the five-member Board of Supervisors, which oversees the management of county government and many special districts, including CSA #12. Supervisors are elected by district to four-year terms. The board meets the first three Tuesdays of the month at 10:00 a.m. in the supervisors' boardroom on the third floor of the County Courthouse, at 520 Main Street in Quincy.

The senior services director oversees the agency's Senior Nutrition and Transportation Program. The director has been in the position for more than five years and with the Public Health Agency for more than six years. The senior services director reports on the performance of PST monthly to the PCTC board. In addition, the director is the senior transportation provider representative on the SSTAC.

The Senior Services Director prepares and submits the annual budget and TDA allocation request for PST. PCTC approves the annual TDA for PST and authorizes the Plumas County auditor to allocate the claimant funds from the Local Transportation Fund (LTF). PCTC is billed quarterly and transfers LTF in four installments per the approved budget at the beginning of the quarter. The Reno trips are billed separately at monthly intervals. Based on operating revenue data reported in the Transit Operators Financial Transactions Reports, LTF allocated to PST for operations during the audit period was \$247,103 in FY 2019; \$277,255 in FY 2020; and \$284,612 in FY 2021.

The Transit Operators Financial Transactions Reports sent to the State Controller are generally prepared by the fiscal officer in the Administrative Services division of the Public Health Agency. The report is filed under County Service Area 12 – Specialized Service under the elderly-handicapped designation. PCTC commissions the annual TDA fiscal audits for the transit services under its purview.

Grants Management

In addition to TDA funding, PST is eligible to receive funding under the FTA Section 5310 grant program toward vehicle procurement. The grant program, titled “Enhanced Mobility of Seniors & Individuals with Disabilities,” supports transportation services planned, designed, and carried out to meet the special transportation needs of seniors and individuals with disabilities. The Public Health Agency submits its own application with concurrence from PCTC. In response to the COVID-19 pandemic, Caltrans provided guidance on the utilization of FTA Section 5310 funds for meal delivery in April 2020. The guidance is based off information from the FTA and the Caltrans State Management Plan, which allows the use of FTA Section 5310 to coordinate and assist with regular meal delivery service to homebound individuals provided that the service does not conflict with providing public transportation services or reduce service to passengers. PST has become eligible to receive FTA Section 5311(f) Intercity Bus Program funds for operation of the Reno service. TDA funds have also been used to support the weekly Reno service.

Section VI

Findings

The following summarizes the findings obtained from this triennial audit covering fiscal years 2019 through 2021. A set of recommendations is then provided.

Triennial Audit Findings

1. Of the eight compliance requirements pertaining to PST, the operator satisfactorily complied with four requirements. The operator was partially compliant in the timely submittal of its annual fiscal and compliance audits, TDA claim submittal procedures, and the reporting of performance measures (FTEs and vehicle service hours per employee). The operator was non-compliant with regards to the timely submittal of the Transit Operators Financial Transactions Reports to the State Controller and the omission of signature pages. Three additional compliance requirements did not apply to PST (i.e., STA funding, and blended and urban farebox recovery ratios).
2. Based on the available data from the *Plumas County Transit Funds – Audited Financial Statements*, the PST's farebox recovery ratio remained above the required 10 percent throughout the audit period. For the three-year audit period using audited data, the farebox recovery ratio was 22.44 percent in FY 2019; 13.63 percent in FY 2020; and 15.91 percent in FY 2021. The average system-wide farebox recovery ratio was 17.33 percent for the three years. The farebox recovery ratio is inclusive of local support contributions.
3. Due to the smaller seating capacity of its vehicles, PST has been exempted from the CHP Transit Operator Compliance Program. However, with the recent procurement of 12-passenger vehicles, PST would be subject to regular CHP terminal inspections pursuant to California Vehicle Code Sections 233 and 408. The County does participate in the DMV Pull Notice Program for permanent drivers who hold Class B licenses. Vehicles undergo quarterly maintenance inspections.
4. The operating budget exhibited modest fluctuations during each fiscal year of the audit period. The budget increased 8.9 percent in FY 2019 and 1.4 percent in FY 2020. For FY 2021, the operating budget decreased 1.9 percent.
5. Of the three prior audit recommendations, one recommendation was in the process of implementation, which pertained to the inclusion of senior transportation strategies and policies in the SRTP update. One recommendation was deemed no longer applicable, and the other recommendation was partially implemented and is forwarded in this audit for full implementation.
6. Operating cost per vehicle service hour, an indicator of cost efficiency, increased 25.1 percent from \$45.53 in the FY 2018 base year to \$56.94 in FY 2021. Although operating

costs based on audited data increased 3 percent during the period, vehicle service hours decreased by 17.6 percent. The trend in this performance indicator reflects the modest increase in audited costs coupled with the decrease in service hours.

7. Operating cost per passenger, an indicator of cost effectiveness, increased 526.9 percent from \$26.72 in FY 2018 base year to \$167.52 in FY 2021. As noted above, PST's operating costs increased during the period; coupled with the significant decrease in ridership of 83.6 percent due to the COVID-19 pandemic, this indicates a negative trend in this indicator. Passenger trips decreased from 11,907 in the FY 2018 base year to 1,957 in FY 2021.
8. Passengers per vehicle service hour, which measures the effectiveness of the service delivered, decreased 80.1 percent between the FY 2018 base year and FY 2021 from 1.7 passengers per hour to 0.3 passengers per hour. The trend in this indicator is reflective of the significant decrease in passenger trips as compared to the 17.6 percent decrease in vehicle service hours.
9. Passengers per vehicle service mile, another indicator of service effectiveness, decreased 80 percent between the FY 2018 base year and FY 2021 from 0.09 passengers to 0.02 passengers (rounding difference for percent change). From the FY 2018 base year to FY 2021, total vehicle service miles decreased 17.7 percent from 127,541 vehicle service miles to 104,961 vehicle service miles, while the number of passenger trips decreased 83.6 percent.
10. As impacts from the novel coronavirus started to be realized in California, a state of emergency was declared on March 4, 2020. In response, PST implemented measures and protocols to mitigate the spread of the virus for its operation. The Public Health Agency closed the congregant nutrition meal sites and PST began home meal delivery services. The home meal deliveries were not limited to seniors. In addition, PST suspended the weekly Reno and grocery store/shopping trips. PST continued to operate medical trips, which were limited to one passenger at a time.
11. PST relies on a staff of regularly employed and extra-help drivers. Annual labor hours for regular drivers range from 936 to 1,820 hours. During the audit period, there were minor changes in staffing including one retirement. There are three commercially permitted Class B drivers, one Class B extra help driver, and six Class C drivers. Two drivers are assigned to Quincy.
12. *The Coordinated Public Transit – Human Services Plan: Plumas County* was adopted by PCTC in May 2021. The Plan was prepared by the University of the Pacific's Center for Business and Policy Research and was an update to the 2015 Coordinated Plan. Projects selected for funding under FTA Section 5310 must be included in a coordinated public transportation plan.
13. The senior services director oversees the agency's Senior Nutrition and Transportation Program. The director has been in the position for more than five years and with the Public

Health Agency for more than six years. The senior services director reports on the performance of PST monthly to the PCTC board. In addition, the director is the senior transportation provider representative on the SSTAC.

Recommendations

1. Ensure the timely completion and submittal of the annual Transit Operators Financial Transactions Reports to the State Controller.

Pursuant to PUC 99243 (a), “the operators shall prepare and submit annual reports of their operation to the transportation planning agencies having jurisdictions over them and to the Controller within seven months of the end of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.”

The County was not in compliance with the completion and timely submittal of its annual Transit Operators Financial Transactions Reports. All three reports prepared during the audit period were submitted beyond the statutory deadline. The FY 2019 and FY 2020 reports were submitted in February and the FY 2021 report was not submitted until the following April. In addition, signature pages were missing from the FY 2019 and FY 2020 reports. With more stringent administrative and financial controls in place, the County will be on track to submit these reports within the prescribed time frame.

It is recommended that internal procedures be developed that provide the timeline and staff assignments to complete the annual report. The desktop procedures should be made available to all Public Health Agency, County finance department and PCTC staff and made part of a finance orientation package in the event of turnover in the department.

2. Ensure timely completion and submittal of external TDA financial reports.

PST was in partial compliance with the timely completion and submittal of its annual fiscal and compliance audits. The TDA statute provides the submittal timelines and allowable extensions granted by PCTC. The FY 2020 and FY 2021 fiscal and compliance audits were submitted after the 90-day extension allowed under TDA. The late submittals have been attributed to the County Auditor not providing the necessary information for the TDA fiscal auditor to complete their audits. Although financial closeout procedures are not within the scope of this performance audit, it is suggested that a schedule be coordinated between the County Auditor, TDA fiscal auditor, and PCTC that anticipates financial closeout by the County and completion of the external TDA financial reports. The financial closeout triggers the undertaking of the TDA financial reports, and close tracking of the timeliness of the closeout could advance some aspects and earlier preparation of the TDA reports.

3. Work with fiscal auditor to develop consistent methodology for calculating farebox recovery ratio with regard to TDA exclusions.

This recommendation was partially implemented and being carried forward in this audit for full implementation. A review of the fiscal and compliance audits prepared during the audit period revealed changes in how farebox recovery is calculated. The fiscal auditor began

including the farebox recovery calculation for PTS alongside that of Seniors Transportation under Note 10 commencing with the FY 2020 *Plumas County Transit Funds Audited Financial Statements*. The calculation includes more detailed passenger fare revenue and total operating expenses less allowable TDA adjustments such as depreciation.

However, the fiscal auditor has continued the practice of including the \$30,000 annual contribution from Area Agency on Aging (AAA) toward the Seniors Transportation farebox recovery calculation for paratransit services as an eligible TDA adjustment. It has been understood that the AAA revenues are reflective of the meals transportation costs that are not part of the TDA program. While Seniors Transportation's farebox calculation does include allowable local support contributions pursuant to SB 508, it is suggested that the fiscal auditor exclude non-TDA expenditures and revenues from the calculation.