



# PARATRANSIT, INC. SPECIAL MEETING OF THE BOARD OF DIRECTORS

## **Meeting Date and Time:**

March 3, 2025 at 6:00 p.m.

## **Meeting Location:**

Ron Brown Conference Center  
2501 Florin Road  
Sacramento, CA 95822

If you need a disability-related modification or accommodation to participate in this meeting, please contact by Voice: (916) 429-2009. Requests must be made as early as possible.

Members of the public may submit public comments via eComment by email at [publiccomment@paratransit.org](mailto:publiccomment@paratransit.org).

**Paratransit's Mission:** To expand mobility and accessibility by providing innovative programs and services to the Community.

## **AGENDA**

### **1. Call to Order & Roll Call: (2 minutes)**

Directors: Alves, Burrows, Dawson, Hume, Mulvaney, Tucker, White

### **2. Pledge of Allegiance (3 minutes)**

### **3. Public Comment: (5 minutes)**

Each person will be allowed three minutes, or less if a large number of requests are received on a particular subject. After ten minutes

of testimony, the Chair may choose to hear any additional testimony following the Discussion Items.

Please note, under the provisions of the California Government Code, the Board is prohibited from discussing or taking action on any item that is not on the agenda. The Board cannot take action on non-agendized items raised under “Public Comment” until the matter has been specifically included on the agenda. Those audience members who wish to address a specific agendized item are encouraged to offer their public comments during consideration of that item.

**4. Presentations (20 minutes)**

- A. Paratransit, Inc.’s Branding and Advertising for Community-Based Services – Scott Rose, RSE
- B. New Messaging as it Relates to Available Grant and Funding Sources – Sabrina Drago, Drago Vantage, LLC

**5. Staff Reports (30 minutes)**

- A. CEO Report
  - a. Update on Activities and Contracts
- B. CFO Report
  - a. Mid-Year Budget Update
  - b. Presentation on FY 24 Financial Audit

**6. Consent Calendar (5 minutes)**

- A. Approve the Minutes of the December 16, 2024 Meeting of the Board of Directors
- B. Receive and File the Fiscal Year 2024 Financial Audit
- C. Adopt Resolution 01-25 Authorizing the President and CEO to prepare, submit and execute Agreements for various upcoming grant programs from the Sacramento Area Council of Governments, the State of California, the Federal Transit Administration, and assorted local programs

- D. Adopt Resolution 02-25 Adopting Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for Federal Grants
- E. Adopt Resolution 03-25 Adopting Federal Payment Policies for Federal Grants
- F. Adopt Resolution 04-25 Adopting Financial Reporting Policies for Federal Grants
- G. Adopt Resolution 05-25 Adopting Internal Control Policies for Federal Grants
- H. Adopt Resolution 06-25 Adopting Record Retention Requirements for Federal Grants
- I. Adopt Resolution 07-25 Adopting Financial Planning for Federal Grants
- J. Adopt Resolution 08-25 Adopting Methods for Collection, Transmission, and Storage of Information for Federal Grants
- K. Adopt Resolution 09-25 Adopting Standards of Internal Control and Audit Resolutions for Federal Grants

**7. Action Items (25 minutes)**

- A. Nomination and Election of Officers of the Board of Directors for Calendar Year 2025
- B. Adopt Resolution 10-25 Authorizing the President and CEO to Update All Federally Required Plans and Programs, as needed, Due to Current and Anticipated Changes Required by Presidential Executive Order and Legislative Changes
- C. Adopt Resolution 11-25 Authorizing the President and CEO to Make Administrative Updates to All Federally Required Plans and Programs, as needed
- D. Adopt Resolution 12-25 Setting the Fare Structure for Paratransit, Inc.'s Transit Services

- E. Adopt Resolution 13-25 Setting the Americans with Disabilities Act Application and Appeals Process for Complementary Paratransit Services
  - F. Adopt Resolutions 14-25 through 20-25 for the Paratransit, Inc. Transit Service Operating Policies
- 8. Announce Adjournment to Closed Session (30 minutes)**
- A. Conference with Legal Counsel – Anticipated Litigation Initiation of litigation pursuant to § 54956.9(d)(4): (1 case)
  - B. Conference with Legal Counsel – Existing Litigation: Alexis T. Brown, et al v. Paratransit, Inc., et al, Filed in Sacramento Superior Court, Case No. 23CV003960
- 9. Reconvene to Open Session and Report Action, if any taken (5 minutes)**
- 10. Board Comments/Reports/Future Agenda Items (5 minutes)**
- 11. Adjourn (1 minute)**

The next meeting of the Paratransit Board of Directors will be held on

**Monday, April 21, 2025  
6:00 p.m.**

**Paratransit, Inc.  
Ron Brown Conference Center  
2501 Florin Road  
Sacramento, CA 95822**

\*Staff Reports are subject to change without prior notice.

#### **ADA COMPLIANCE**

If requested, this agenda can be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Chief Administrative Officer at (916) 429-2009 for further information.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 5A**

**AGENDA TITLE:** Chief Executive Officer's Report

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**PARTNERSHIPS AND OPPORTUNITIES:**

I will provide an overview of our on-going partnerships, grants, contracts and new programs and upcoming opportunities during my oral report and PowerPoint presentation at the Board meeting.

As always, I remain available for any questions.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 5B(a)**

**AGENDA TITLE:** CHIEF FINANCIAL OFFICER'S REPORT

**MEETING DATE:** MARCH 3, 2025

**PREPARED BY:** LISA M CAPPELLARI, CHIEF FINANCIAL OFFICER

---

**RECOMMENDED ACTION:**

Receive and file the Chief Financial Officer's Report, Mid-Year Budget Update

**BACKGROUND AND DISCUSSION:**

All financial data are through January 2025 unless otherwise noted.

- Revenue from Measure A and Transportation Development Act (TDA), both based on sales tax revenue, are coming in slower than expected, by about 9%.
- The SacRT Go contract revenue is right on budget with the exception of fuel purchases. Fuel purchase revenues are \$35,000 under budget, but since they are reimbursable, the corresponding costs are \$35,000 under budget as well.
- Grant revenue is coming in slightly faster than budget with the exception of the SACOG MetroHub grant where we still have \$212,000 to draw down. This is because we currently have 2 grants covering MetroHub. We have extended the SACOG MetroHub grant to December 2025.
- Contracted services revenue is running slower than budgeted, primarily because of the driver shortage, which also causes personnel expense to be lower than budgeted.
- Paratransit's maintenance fees, fuel sales, and diversified services revenues are running near budget. Overall, revenues are \$560,000 under budget.
- On the expense side, personnel expense, which includes wages and benefits, is under budget by \$194,600, due mostly to our driver shortage.
- Fleet operations expense is under budget by \$101,800, largely because fuel prices have stabilized. Nonpersonnel expense is \$218,800 lower than budget,

due to fiscal tightening in nearly every area. Overall, expense is under budget by \$513,800, leaving Paratransit with a modest net income of \$3,400.

If you have any questions or comments about this Performance Report please contact me at 916-429-2009 ext.7234 or [LisaC@paratransit.org](mailto:LisaC@paratransit.org).

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

January 2025 Income Statement

January 2025 Balance Sheet

PARATRANSIT, INC.  
COMBINED BALANCE SHEET  
1/31/2025  
UNAUDITED

ASSETS  
-----

CURRENT ASSETS:

Cash	451,991
Accounts Receivable	1,015,540
Grants Receivable	1,144,644
Inventory	110,194
Deposits and Prepaid Expenses	523,361
TOTAL CURRENT ASSETS	<u>3,245,730</u>

CAPITAL ASSETS:

Land Assets	924,736
Grant Equipment	9,817,800
Non-Grant Equipment	6,925,702
TOTAL COST	<u>17,668,238</u>
Less Accumulated Depreciation	<u>(12,788,200)</u>
Net Capital Assets	<u>4,880,039</u>

TOTAL ASSETS	<u><u>8,125,768</u></u>
--------------	-------------------------

LIABILITIES AND FUND BALANCE  
-----

CURRENT LIABILITIES

Accounts Payable	275,851
Accrued Payroll & Benefits	60,208
Sales Tax Payable	2,189
Lease/Notes Payable	178,121
Other Payables	8,585
TOTAL CURRENT LIABILITIES	<u>524,954</u>

LONG-TERM LIABILITIES:

Long Term Liabilities	1,740,193
Long Term Liabilities	287,673
TOTAL LONG TERM LIABILITIES	<u>2,027,867</u>

TOTAL LIABILITIES	2,552,820
-------------------	-----------

FUND EQUITY

Contributed Capital	597,031
Restricted for grant administration	13,002
Retained Earnings (Loss)	4,962,915
TOTAL FUND EQUITY	<u>5,572,948</u>

TOTAL LIABILITIES AND FUND BALANCE	<u><u>8,125,768</u></u>
------------------------------------	-------------------------



PARATRANSIT, INC. - CONSOLIDATED  
STATEMENT OF OPERATING REVENUE AND EXPENSE AS AT 1/31/2025

	MONTHLY BUDGET	MONTHLY ACTUAL	MONTHLY VARIANCE	YEARLY BUDGET	Y-T-D BUDGET	Y-T-D ACTUAL	Y-T-D \$ VARIANCE	Y-T-D % VARIANCE
<b>REVENUE</b>								
<b>OPERATING REVENUE:</b>								
Measure A Elderly & Disabled Transport	205,342	170,122	(35,221)	2,444,553	1,437,397	1,336,561	(100,837)	(7.0)
Measure A Neighborhood Shuttle	15,960	15,900	(60)	190,000	111,720	111,300	(420)	(0.4)
Measure A Years 1-10	-	-	-	130,000	-	-	-	-
TDA 4.5	121,069	89,057	(32,012)	1,441,299	847,484	748,666	(98,817)	(11.7)
SacRT Go Facility & Parking	5,407	5,407	-	66,836	37,852	37,852	-	-
SacRT Go Maintenance	33,503	33,238	(266)	398,850	234,524	232,663	(1,861)	(0.8)
SacRT Go Fueling	61,069	53,520	(7,548)	727,006	427,480	391,806	(35,674)	(8.3)
FY24 SACOG ARPA Mode Shift	126,753	126,753	-	150,000	126,753	126,753	-	-
FY24 SACOG TDM Mode Shift	-	-	-	224,781	224,781	12,345	(212,436)	(94.5)
FY24 SACOG ARPA Shuttles	-	-	-	41,201	41,201	41,201	-	-
SACOG - Mobility Management	29,167	34,026	4,859	350,000	204,169	235,000	30,831	15.1
SACOG - Shuttle operating revenue	37,500	39,306	1,806	450,000	262,500	300,000	37,500	14.3
SACOG - Preventive Maintenance	16,667	1,620	(15,047)	200,000	116,669	135,000	18,331	15.7
SACOG - AoPP	-	-	-	100,000	-	-	-	-
ICAM Grant	-	-	-	134,400	-	-	-	-
Farmers' Market Shuttle	-	-	-	53,223	-	10,465	10,465	-
Contracted Services	276,240	214,636	(61,605)	3,314,884	1,933,682	1,496,516	(437,166)	(22.6)
Maintenance Fees	51,758	56,133	4,375	616,170	362,308	349,709	(12,599)	(3.5)
Fuel Sales	52,491	53,778	1,287	624,892	367,436	405,682	38,246	10.4
East Bay Paratransit	22,933	22,934	1	275,200	160,531	160,538	7	0.0
Solano Transportation Authority Eligibilit	16,363	16,363	-	196,356	114,541	114,541	-	-
Travel Training Revenue	1,533	421	(1,112)	18,245	10,728	8,547	(2,182)	(20.3)
Diversified Services	7,583	2,240	(5,344)	120,224	83,084	284,800	201,716	242.8
Applied to Capital Projects	-	(10,620)	(10,620)	(512,756)	(31,646)	(155,631)	(123,984)	391.8
<b>TOTAL OPERATING REVENUE</b>	<b>1,081,339</b>	<b>924,834</b>	<b>(156,506)</b>	<b>11,755,365</b>	<b>7,073,195</b>	<b>6,384,314</b>	<b>(688,880)</b>	<b>(9.7)</b>
<b>CAPITAL REVENUE:</b>								
SACOG - Mob. Options Vehicles	-	-	-	160,000	-	-	-	-
SACOG - Cameras	-	-	-	370,000	-	-	-	-
SACOG - Bus Stops	-	-	-	100,000	-	-	-	-
Applied Operating Revenue	-	10,620	10,620	512,756	31,646	155,631	123,984	391.8
Gain/(Loss) on Sale of Assets	-	-	-	-	-	1,700	1,700	-
<b>TOTAL CAPITAL REVENUE</b>	<b>-</b>	<b>10,620</b>	<b>10,620</b>	<b>1,142,756</b>	<b>31,646</b>	<b>157,331</b>	<b>125,684</b>	<b>397.2</b>
<b>TOTAL REVENUE</b>	<b>1,081,339</b>	<b>935,453</b>	<b>(145,886)</b>	<b>12,898,120</b>	<b>7,104,841</b>	<b>6,541,645</b>	<b>(563,196)</b>	<b>(7.9)</b>
<b>OPERATING EXPENSES</b>								
<b>PERSONNEL:</b>								
Transportation Operations:								
Vehicle Operators	85,187	65,800	(19,387)	1,022,241	596,307	480,019	(116,288)	(19.5)
Training Center	9,714	4,697	(5,017)	116,570	67,999	46,411	(21,588)	(31.7)
Operations Administration	44,665	27,281	(17,384)	535,977	312,653	183,696	(128,958)	(41.2)
Dispatch Center	12,859	41,117	28,258	154,308	90,013	252,951	162,938	181.0
Maintenance Operations	89,898	88,965	(933)	1,078,774	629,285	578,835	(50,450)	(8.0)
Administration	80,185	92,183	11,998	962,225	561,298	592,289	30,991	5.5
Information Technology	17,757	17,876	119	213,079	124,296	124,727	431	0.3
Mobility Management	31,861	32,754	893	382,329	223,025	206,724	(16,302)	(7.3)
Fringe Benefits	179,286	147,071	(32,215)	2,134,351	1,254,999	1,221,425	(33,574)	(2.7)
Workers' Compensation	25,448	16,222	(9,226)	220,548	135,722	113,861	(21,861)	(16.1)
<b>TOTAL PERSONNEL</b>	<b>576,859</b>	<b>533,966</b>	<b>(42,892)</b>	<b>6,820,402</b>	<b>3,995,597</b>	<b>3,800,936</b>	<b>(194,660)</b>	<b>(4.9)</b>
<b>FLEET OPERATIONS:</b>								
Fuel	155,532	125,077	(30,456)	1,851,572	1,088,724	991,107	(97,617)	(9.0)
Insurance	54,139	53,348	(792)	644,517	378,976	397,488	18,512	4.9
Cost of Parts & Sublet Service	30,702	24,885	(5,817)	365,498	214,913	192,176	(22,737)	(10.6)
<b>TOTAL FLEET OPERATIONS</b>	<b>240,373</b>	<b>203,309</b>	<b>(37,064)</b>	<b>2,861,587</b>	<b>1,682,613</b>	<b>1,580,772</b>	<b>(101,841)</b>	<b>(6.1)</b>
<b>NONPERSONNEL:</b>								
Professional Services	49,413	22,152	(27,261)	588,255	345,894	256,574	(89,320)	(25.8)
Contracted Staffing	22,966	-	(22,966)	273,400	160,759	180,929	20,170	12.5
Outside Services	22,375	17,164	(5,210)	266,367	156,624	138,602	(18,022)	(11.5)
Rent/Repair	10,923	6,086	(4,837)	130,039	76,463	37,283	(39,180)	(51.2)
Office Expense	18,753	8,331	(10,421)	223,246	131,269	105,999	(25,270)	(19.3)
Interest Expense	5,660	5,631	(29)	67,427	40,285	45,936	5,651	14.0
Telephone/Utilities	24,997	25,856	858	297,585	174,980	182,925	7,945	4.5
Tax/License/Dues/Permits	9,331	6,791	(2,539)	111,078	65,314	41,947	(23,367)	(35.8)
Travel	3,158	890	(2,268)	37,600	22,109	1,162	(20,947)	(94.7)
Professional Development	6,584	5,079	(1,505)	78,379	46,087	9,584	(36,503)	(79.2)
Brokered Trans. Services	-	-	-	-	-	-	-	-
<b>TOTAL NONPERSONNEL</b>	<b>174,160</b>	<b>97,982</b>	<b>(76,178)</b>	<b>2,073,376</b>	<b>1,219,783</b>	<b>1,000,942</b>	<b>(218,841)</b>	<b>(17.9)</b>
<b>TOTAL OPERATIONS EXPENSE</b>	<b>991,392</b>	<b>835,257</b>	<b>(156,135)</b>	<b>11,755,365</b>	<b>6,897,993</b>	<b>6,382,650</b>	<b>(515,343)</b>	<b>(7.5)</b>
<b>CAPITAL PROJECTS:</b>								
Florin Road Facility	9,092	9,092	-	110,217	63,598	63,598	-	-
Vehicle Acquisition Project	-	-	-	90,505	90,505	90,505	-	-
SACOG - Mob. Options Vehicles	-	-	-	200,000	-	-	-	-
SACOG - Cameras	-	-	-	500,000	-	-	-	-
SACOG - Bus Stops	-	-	-	100,000	-	-	-	-
Sign on Front of Building	-	-	-	13,079	-	-	-	-
Facility Reserve	-	-	-	98,955	-	-	-	-
Office Furniture & Equipment	-	-	-	10,000	-	-	-	-
Network & Telecommunications	-	-	-	10,000	-	-	-	-
Maintenance Equipment	-	1,528	1,528	10,000	-	1,528	1,528	-
Miscellaneous Capital Projects	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>9,092</b>	<b>10,620</b>	<b>1,528</b>	<b>1,142,756</b>	<b>154,103</b>	<b>155,631</b>	<b>1,528</b>	<b>0.99</b>
<b>TOTAL OPERATING AND CAPITAL EX</b>	<b>1,000,484</b>	<b>845,877</b>	<b>(154,607)</b>	<b>12,898,120</b>	<b>7,052,096</b>	<b>6,538,281</b>	<b>(513,816)</b>	<b>(7.29)</b>
<b>NET INCOME (LOSS)</b>	<b>80,856</b>	<b>89,577</b>	<b>8,721</b>	<b>(0)</b>	<b>52,745</b>	<b>3,364</b>	<b>(49,380)</b>	



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 4B(b)**

**AGENDA TITLE:** RECEIVE AND FILE THE FISCAL YEAR 2023-2024  
FINANCIAL AUDIT

**MEETING DATE:** MARCH 3, 2025

**PREPARED BY:** LISA M. CAPPELLARI, CHIEF FINANCIAL OFFICER

---

**RECOMMENDED ACTION:**

Receive and file the Fiscal Year 2023-2024 Financial Audit.

**BACKGROUND AND DISCUSSION:**

In November of 2024, Richardson and Company, a regional CPA firm, audited Paratransit, Inc.'s financial records. As of June 30, 2024, Paratransit, Inc. had a total of \$9.6 million in assets including \$5.7 million in capital assets such as vehicles and equipment, \$3.5 million in liabilities, and a net position of \$6.2 million.

Paratransit, Inc. has two long-term liabilities with Five Star Bank: a facility loan and a vehicle loan. The balance of the facility loan as of June 2024 is \$1.8 million, and the balance of the vehicle loan is \$90,000.

Paratransit, Inc. is required to maintain a fare revenue to operating expense ratio of 5% in order to be eligible for Transportation Development Act (TDA) funding. As of June 30, 2023, Paratransit, Inc.'s fare revenue ratio is 40.8%.

During fiscal year 2023-2024, Paratransit, Inc. received \$250,000 in federal grants: \$30,000 in American Rescue Plan stimulus funds and \$220,000 in mobility management funds. This amount is below the \$750,000 threshold and therefore we did not require a Single Audit.

**FISCAL IMPACT:**

None

**ATTATCHMENTS:**

1. Fiscal Year 2023-2024 Financial Audit

**PARATRANSIT, INC.**

Audited Financial Statements, Other Supplementary  
Information and Compliance Report

June 30, 2024

PARATRANSIT, INC.

Audited Financial Statements, Other Supplementary  
Information and Compliance Report

June 30, 2024 and 2023

Audited Financial Statements

Independent Auditor's Report.....	1
Balance Sheets – Statutory Basis.....	4
Statements of Revenues, Expenses and Changes in Net Position – Statutory Basis .....	5
Statements of Cash Flows – Statutory Basis.....	6
Notes to Statutory Basis Financial Statements .....	8

Required Supplementary Information

Schedule of Changes in the Total OPEB Liability and Related Ratios (Unaudited) .....	20
Schedule of Contributions to the OPEB Plan (Unaudited) .....	20

Other Supplementary Information

Independent Auditor's Report on Other Supplementary Information .....	21
Schedule of Expenses by Function .....	22

Compliance Report

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> , the Transportation Development Act and Other State Program Guidelines.....	23
---	----



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Paratransit, Inc.  
Sacramento, California

### ***Opinions***

We have audited the accompanying statutory-basis financial statements of Paratransit, Inc. (a nonprofit organization) as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, because Paratransit, Inc. is required to prepare its financial statements on the basis of accounting discussed in the "Basis for Qualified Opinion" paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted for nonprofit organizations, the financial position of Paratransit, Inc. as of June 30, 2024 and 2023, or the results of its operations or its cash flows for the fiscal years then ended.

However, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Paratransit, Inc. as of June 30, 2024 and 2023, and the results of its operations and cash flows for the fiscal years then ended, on the basis of accounting described in Note A.

### ***Basis for Qualified Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. 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 Paratransit 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 qualified and unmodified audit opinions.

As described in Note A, these financial statements were prepared in conformity with the accounting principles prescribed by the Transportation Development Act, which requires Paratransit, Inc. to prepare its financial statements in the same manner as an enterprise fund in a governmental agency. This method follows accounting principles generally accepted for governmental agencies, but is a comprehensive basis of accounting other than accounting principles generally accepted for nonprofit organizations.

### ***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.

To the Board of Directors  
Paratransit, Inc.

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 Paratransit, Inc.'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 Paratransit Inc.'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 Paratransit Inc.'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***

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

To the Board of Directors  
Paratransit, Inc.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the total OPEB liability and related ratios and schedule of contributions to the OPEB plan, as described in the table of contents, be presented to supplement the basic financial statements. The schedule of changes in the total OPEB liability and related ratios and schedule of contributions to the OPEB plan are not a part of the basic financial statements, but are required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during the 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 Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2025 on our consideration of the Paratransit Inc.'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, including the Transportation Development Act and other state program guidelines. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Paratransit's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

January 13, 2025



PARATRANSIT, INC.

BALANCE SHEETS – STATUTORY BASIS

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents - Note B	\$ 500,420	\$ 1,116,838
Accounts and grants receivable - Note C	2,618,614	3,612,420
Inventory	89,455	114,148
Deposits and prepaid expenses	482,383	331,453
TOTAL CURRENT ASSETS	<u>3,690,872</u>	<u>5,174,859</u>
RESTRICTED ASSETS		
Restricted cash and cash equivalents - Note D	13,001	13,001
Restricted investments - Note D	227,534	225,060
TOTAL RESTRICTED ASSETS	<u>240,535</u>	<u>238,061</u>
CAPITAL ASSETS, NET - Note E	<u>5,744,814</u>	<u>5,519,109</u>
TOTAL ASSETS	<u>\$ 9,676,221</u>	<u>\$ 10,932,029</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ 588,303	\$ 534,445
Accrued payroll and related benefits	173,182	157,513
Other current liabilities	47,057	12,032
Current portion of long-term liabilities	533,155	645,232
TOTAL CURRENT LIABILITIES	<u>1,341,697</u>	<u>1,349,222</u>
Long-term liabilities – Note H	1,888,345	1,940,915
Other postemployment benefits liability - Note J	240,738	224,861
TOTAL LIABILITIES	<u>3,470,780</u>	<u>3,514,998</u>
NET POSITION		
Net investment in capital assets	3,803,251	3,237,114
Restricted for grant administration	13,001	13,001
Unrestricted	2,389,189	4,166,916
TOTAL NET POSITION	<u>6,205,441</u>	<u>7,417,031</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 9,676,221</u>	<u>\$ 10,932,029</u>

The accompanying notes are an integral part of these financial statements.

PARATRANSIT, INC.

STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION – STATUTORY BASIS

For the Years Ended June 30, 2024 and 2023

	2024	2023
<b>OPERATING REVENUES</b>		
Fares – Note I	\$ 3,128,876	\$ 2,765,643
Diversified transportation services	2,109,115	1,174,774
Mobility training	15,612	75,456
Maintenance fees	1,227,759	1,110,661
Destinations Mobility	38,122	89,585
Advertising	3,200	3,200
Other	32,754	25,679
TOTAL OPERATING REVENUES	<b>A</b> 6,555,438	5,244,998
<b>OPERATING EXPENSES</b>		
Elderly and disabled transportation	8,926,273	8,774,218
Diversified services and outside maintenance	3,629,975	3,333,346
Mobility training services	435,243	518,631
PI Housing Solutions	67,478	68,710
Destinations Mobility	43,942	31,807
TOTAL OPERATING EXPENSES	<b>B</b> 13,102,911	12,726,712
NET LOSS FROM OPERATIONS	(6,547,473)	(7,481,714)
	<b>A-B</b>	
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Measure A Funds	2,493,523	2,312,585
American Rescue Plan grant		1,750,000
Local Transportation Funds - Sacramento Area COG	1,395,130	1,400,156
Federal grants	250,000	729,664
Gain on disposal of capital assets	35,756	42,164
Interest income	2,474	8,530
TOTAL NONOPERATING REVENUES	<b>C</b> 4,176,883	6,243,099
NET (LOSS) INCOME BEFORE CAPITAL CONTRIBUTIONS	(2,370,590)	(1,238,615)
	<b>A-B+C</b>	
<b>CAPITAL CONTRIBUTIONS</b>		
Measure A funds	<b>D</b> 1,159,000	-
TOTAL CAPITAL CONTRIBUTIONS	1,159,000	-
CHANGE IN NET POSITION	(1,211,590)	(1,238,615)
	<b>A-B+C+D</b>	
Net position at beginning of year	7,417,031	8,655,646
NET POSITION AT END OF YEAR	\$ 6,205,441	\$ 7,417,031

The accompanying notes are an integral part of these financial statements.

PARATRANSIT, INC.

STATEMENTS OF CASH FLOWS – STATUTORY BASIS

For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customers	\$ 6,679,012	\$ 5,756,996
Cash paid to suppliers for goods and services	(5,380,576)	(5,423,076)
Cash paid to employees for services	(6,489,133)	(6,443,095)
<b>NET CASH FLOWS USED FOR                     OPERATING ACTIVITIES</b>	<u>(5,190,697)</u>	<u>(6,109,175)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Nonoperating grants and subsidies	5,008,885	3,940,032
<b>NET CASH FLOWS PROVIDED BY                     NONCAPITAL FINANCING ACTIVITIES</b>	<u>5,008,885</u>	<u>3,940,032</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Grants received for capital acquisitions	1,159,000	
Acquisition of capital assets	(1,265,558)	(72,064)
Payments on long-term debt	(371,888)	(390,125)
Proceeds from disposal of capital assets	43,840	54,180
<b>NET CASH FLOWS USED FOR CAPITAL                     AND RELATED FINANCING ACTIVITIES</b>	<u>(434,606)</u>	<u>(408,009)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from restricted investments	(2,474)	15,530
Interest earnings	2,474	8,530
<b>NET CASH FLOWS PROVIDED BY                     BY INVESTING ACTIVITIES</b>	<u>-</u>	<u>24,060</u>
<b>NET DECREASE IN CASH                     AND CASH EQUIVALENTS</b>	<u>(616,418)</u>	<u>(2,553,092)</u>
Cash and cash equivalents at beginning of year	<u>1,129,839</u>	<u>3,682,931</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u><u>\$ 513,421</u></u>	<u><u>\$ 1,129,839</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE BALANCE SHEETS</b>		
Cash and cash equivalents	\$ 500,420	\$ 1,116,838
Restricted cash and cash equivalents	13,001	13,001
	<u>\$ 513,421</u>	<u>\$ 1,129,839</u>

(Continued)

PARATRANSIT, INC.

STATEMENTS OF CASH FLOWS – STATUTORY BASIS (Continued)

For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES		
Net loss from operations	\$ (6,547,473)	\$ (7,481,714)
Adjustments to reconcile net loss from operations to net cash used for operating activities:		
Depreciation	1,249,723	1,295,719
Change in operating assets and liabilities:		
Accounts receivable	123,574	511,998
Inventory	24,693	(9,724)
Deposits and prepaid expenses	(150,930)	92,665
Accounts payable	53,858	(480,127)
Accrued payroll and related benefits	15,669	(1,158)
Other current liabilities	35,025	677
Deferred compensation plan	15,877	(9,510)
Compensated absences	(10,713)	(28,001)
NET CASH FLOWS USED FOR OPERATING ACTIVITIES	<u>\$ (5,190,697)</u>	<u>\$ (6,109,175)</u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for interest expense	\$ 83,623	\$ 97,803
Noncash transactions		
Asset additions using long-term liabilities	(217,954)	

The accompanying notes are an integral part of these financial statements.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS

June 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: Paratransit, Inc. (Paratransit) is a nonprofit organization that provides transportation services for numerous organizations. Paratransit fulfills two major transportation functions in the Sacramento area: 1) that of the provider of specialized transportation service to the elderly and disabled, and 2) that of the designated Consolidated Transportation Service Agency (CTSA). As a CTSA, Paratransit is responsible for the coordination and consolidation of social-service agency transportation programs in order to maximize the use of their transportation dollars. Paratransit has expanded its services to include specialized transportation and maintenance services for nontraditional markets such as suburban, residential, business and industrial parks, transportation management associations, business district associations and public agencies. Paratransit also partners with Meals on Wheels and the Sacramento Food Bank to provide food delivery services.

The financial statements include the financial activities of PI Housing Solutions, Inc. (PI), a nonprofit public benefit corporation. PI was formed May 23, 2023 to engage in charitable activities within the meaning of section 501(c)(2) of the Internal Revenue Code related to holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to Paratransit. PI is reported as a blended component unit of Paratransit because Paratransit's Board of Directors is also the governing body of PI. Paratransit has a residual interest in any property held by PI upon its dissolution.

Basis of Presentation: The financial statements of Paratransit have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. To comply with the Transportation Development Act (TDA) and the Uniform System of Accounts for Public Transit Operators, Paratransit must report its operations in the form of an enterprise fund of a governmental agency. Therefore, Paratransit follows GAAP as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In addition, Paratransit follows Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

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

Basis of Accounting: Enterprise 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. Net position is segregated into amounts invested in capital assets, net of related debt, restricted and amounts unrestricted. Enterprise fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position.

Paratransit uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. When such funds are received they are recorded as unearned revenues until earned. TDA funds are recorded when all eligibility requirements have been met.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of Paratransit are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

Paratransit is funded through various grant and other funding agreements with local and federal governmental agencies that provide for returning of excess funds, which are standard in the public transit industry in California. Eligibility for funding is generally restricted to qualifying expenditures, which means that the funds have to be spent in order to be earned. Any excess funding received would be recorded as unearned revenue due to the grant terms or restrictions.

Cash and Cash Equivalents: For the purposes of reporting cash flows, cash and cash equivalents are defined as those amounts included in the balance sheets captions "Cash and cash equivalents" and "Restricted cash and cash equivalents" and consist of amounts held in checking accounts.

Inventories: Inventories are valued at cost, which approximates market, determined by the moving average method. Inventories consist of tires, fuel and repair parts.

Capital Assets: Capital assets are stated at cost. Donated capital assets are recorded at the acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Capital assets are defined as assets with an initial cost of \$500 or more and an estimated useful life in excess of one year. Provision is made for depreciation by the straight-line method over the estimated useful lives of the individual assets, which generally is five to thirty years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Subscription-based technology arrangement (subscription) assets are recognized at the subscription commencement date and represent the Paratransit's right to use the underlying asset for the subscription term. Subscription assets are measured at initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Subscription assets are amortized over the subscription term or useful life of the underlying asset using the straight-line method, which is 5 years. Paratransit's subscriptions are discussed in Note H.

Compensated Absences: Paratransit's personnel policy allows employees to accumulate earned but unused vacation. Unused accrued vacation time will be paid to employees upon separation from Paratransit's service, subject to a vesting policy. The cost of vacation is recorded in the period accrued.

Income Tax Status: Paratransit is a tax exempt organization under Section 501(c)(3) of the United States Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code and, accordingly, is not subject to federal or state income taxes except on unrelated business income. Paratransit receives unrelated business income from providing advertising. However, such income is offset with net

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

operating losses carried forward from the prior year. As a result, no income tax expenses were recorded for the years ended June 30, 2024 and 2023. Paratransit is not classified as a private foundation.

PI Housing Solutions, Inc. is a tax exempt organization under Section 501(c)(2) of the United States Internal Revenue Code and Section 23701(h) of the California Revenue and Taxation Code and, accordingly, is not subject to federal or state income taxes.

NOTE B – CASH AND CASH EQUIVALENTS

Cash and cash equivalents and restricted cash and cash equivalents consist of balances held in financial institutions. Paratransit maintains cash balances at two banks, which are federally insured up to \$250,000 each. At June 30, 2024 and 2023, Paratransit had uninsured bank balances of \$362,305 and \$1,005,922, respectively.

NOTE C – ACCOUNTS AND GRANTS RECEIVABLE

Receivable balances consist of the following at June 30:

	2024	2023
Trade receivables	\$ 558,276	\$ 681,850
Grants and other intergovernmental receivables	2,090,338	2,960,570
Allowance for doubtful accounts	(30,000)	(30,000)
	<u>\$ 2,618,614</u>	<u>\$ 3,612,420</u>

NOTE D – RESTRICTED CASH AND INVESTMENTS

Restricted Cash and Cash Equivalents: Paratransit has bank deposits that are restricted for the following at June 30, 2024 and 2023:

	2024	2023
Caltrans local match funds	\$ 13,001	\$ 13,001
	<u>\$ 13,001</u>	<u>\$ 13,001</u>

Restricted Investments: Paratransit also held a single premium deferred annuity from an insurance company in the amount of \$227,534 and \$225,060 at June 30, 2024 and 2023, respectively, that is restricted to fund postemployment healthcare benefits (OPEB), as described in Note J. Although the owner of the contract is a retired employee whose OPEB benefits the contract is restricted to pay, Paratransit is the beneficiary of the contract so it is considered to be a Paratransit investment. The investment is reported as an unallocated insurance contract, which is reported at the contract value under paragraph 4 of GASB Statement No. 59. The contract value is defined as the initial premium, less withdrawals and surrender charges, plus interest earned. The annuity's contract period ends in ten years and has a fixed guaranteed interest rate of 3.82% for five years from the date the initial premium was paid on July 26, 2018. The interest resets at a new guaranteed rate after the five-year guarantee period, which will not decline below

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE D – RESTRICTED CASH AND INVESTMENTS (Continued)

1%. The contract is subject to yearly withdrawal limits of 10% to avoid surrender charges and a market value adjustment, except within 30 days before the end of the guarantee period when no surrender charge or market value adjustment would apply. Surrender charges begin at 8% in the initial year and decline 1% per year until the end of the contract period. The minimum cash surrender value of the contract is 87.5% of the initial premium, less withdrawals plus interest credited. If the assets were returned to Paratransit under contract provisions, the amount would no longer be considered restricted for OPEB benefits.

The investment is not subject to ratings by a nationally recognized investment rating organization and is not subject to categorization under GASB Statement No. 72.

NOTE E – CAPITAL ASSETS

Capital asset activity was as follows for the years ended June 30:

	Balance at July 1, 2023	Additions	Retirements	Balance at June 30, 2024
Capital assets, not being depreciated				
Land	\$ 924,736			\$ 924,736
Total capital assets, not being depreciated	<u>924,736</u>			<u>924,736</u>
Capital assets, being depreciated:				
Building	5,758,885			5,758,885
Motor vehicles and related equipment	9,088,767	\$ 1,231,217	\$ (1,515,677)	8,804,307
Office furniture and equipment	2,004,400	20,602	(268,270)	1,756,732
Maintenance equipment	434,062	13,740		447,802
Subscription assets		217,954		217,954
Total capital assets being depreciated	<u>17,286,114</u>	<u>1,483,513</u>	<u>(1,783,947)</u>	<u>16,985,680</u>
Less accumulated depreciation for:				
Building	(4,493,248)	(274,530)		(4,767,778)
Motor vehicles and related equipment	(5,922,467)	(881,131)	1,515,676	(5,287,922)
Office furniture and equipment	(1,847,594)	(50,701)	260,186	(1,638,109)
Maintenance equipment	(428,432)	(8,270)		(436,702)
Amortization		(35,091)		(35,091)
Total accumulated depreciation	<u>(12,691,741)</u>	<u>(1,249,723)</u>	<u>1,775,862</u>	<u>(12,165,602)</u>
Total capital assets being depreciated, net	<u>4,594,373</u>	<u>233,790</u>	<u>(8,085)</u>	<u>4,820,078</u>
Capital assets, net	<u>\$ 5,519,109</u>	<u>\$ 233,790</u>	<u>\$ (8,085)</u>	<u>\$ 5,744,814</u>



PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE E – CAPITAL ASSETS (Continued)

	Balance at July 1, 2022	Additions	Retirements	Balance at June 30, 2023
Capital assets, not being depreciated				
Land	\$ 924,736			\$ 924,736
Total capital assets, not being depreciated	<u>924,736</u>			<u>924,736</u>
Capital assets, being depreciated:				
Building	5,748,586	\$ 10,299		5,758,885
Motor vehicles and related equipment	10,471,143		(1,382,376)	9,088,767
Office furniture and equipment	2,015,369	61,765	(72,734)	2,004,400
Maintenance equipment	454,273		(20,211)	434,062
Total capital assets being depreciated	<u>18,689,371</u>	<u>72,064</u>	<u>(1,475,321)</u>	<u>17,286,114</u>
Less accumulated depreciation for:				
Building	(4,151,214)	(342,034)		(4,493,248)
Motor vehicles and related equipment	(6,453,652)	(851,745)	1,382,930	(5,922,467)
Office furniture and equipment	(1,815,833)	(93,530)	61,769	(1,847,594)
Maintenance equipment	(438,628)	(8,410)	18,606	(428,432)
Total accumulated depreciation	<u>(12,859,327)</u>	<u>(1,295,719)</u>	<u>1,463,305</u>	<u>(12,691,741)</u>
Total capital assets being depreciated, net	<u>5,830,044</u>	<u>(1,223,655)</u>	<u>(12,016)</u>	<u>4,594,373</u>
Capital assets, net	<u>\$ 6,754,780</u>	<u>\$ (1,223,655)</u>	<u>\$ (12,016)</u>	<u>\$ 5,519,109</u>

NOTE F – LEASING ARRANGEMENTS

Paratransit leases certain equipment and a parking lot adjacent to its main facility at 2401 Florin Road under month-to-month agreements. Rent expense for the years ended June 30, 2024 and 2023 for all leases amounted to \$45,441 and \$81,145, respectively.

NOTE G – LINE OF CREDIT

Paratransit has a line of credit for \$1,000,000 that expires December 1, 2024. The interest rate is variable and equal to the bank's index rate plus 0.75%, with a floor of 4%. The interest rate at June 30, 2024 and 2023 was 8.5%. Interest only payments are due monthly and all outstanding principal and unpaid accrued interest is due in full at maturity. The loan is secured by inventory, equipment, real property and buses. No amounts were due on the line of credit at June 30, 2024 and 2023.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE H – LONG-TERM LIABILITIES

Long-term debt consists of the following direct borrowings at June 30:

	<u>Original Debt</u>	<u>Balance at June 30, 2024</u>	<u>Balance at June 30, 2023</u>
<b>FIVE STAR BANK FACILITY LOAN</b>			
Entered into in December 2020 to refinance an earlier loan used to purchase the Paratransit building, and perform repairs on the facility. The interest rate is a fixed, tax exempt rate of 3.66%. Monthly principal and interest payments of \$14,731 are due through September 1, 2037. The loan is secured by Paratransit's facility, located at 2501 Florin Road, Sacramento, CA.	\$ 2,250,000	\$ 1,850,410	\$ 1,947,646
<b>FIVE STAR BANK EQUIPMENT LOAN</b>			
Entered into in December 2020 to refinance the purchase of fifteen vehicles. The interest rate is 3.22% through October 1, 2024. Monthly principal and interest payments of \$22,251 are due through October 1, 2024. The loan is secured by fifteen Paratransit vehicles.	1,633,301	90,505	334,349
	<u>\$ 3,883,301</u>	<u>\$ 1,940,915</u>	<u>\$ 2,281,995</u>

Both loans have default provisions that allow Five Star Bank to take possession of property held as security.

Long-term debt activity for the years ended June 30, 2024 and 2023 was as follows:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2024</u>	<u>Within One Year</u>
Long-term debt:					
Mortgage loan	\$ 1,947,646		\$ (97,236)	\$ 1,850,410	\$ 110,217
Vehicle loan	334,349		(243,844)	90,505	90,505
Long-term debt	<u>2,281,995</u>		<u>(341,080)</u>	<u>1,940,915</u>	<u>200,722</u>
Other long-term liabilities:					
Compensated absences	304,152	\$ 373,979	(384,692)	293,439	293,439
Subscription liabilities		217,954	(30,808)	187,146	38,994
	<u>\$ 2,586,147</u>	<u>\$ 591,933</u>	<u>\$ (756,580)</u>	<u>\$ 2,421,500</u>	<u>\$ 533,155</u>

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE H – LONG-TERM LIABILITIES (Continued)

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Within One Year
Long-term debt:					
Mortgage loan	\$ 2,058,783		\$ (111,137)	\$ 1,947,646	\$ 97,236
Vehicle loan	613,337		(278,988)	334,349	243,844
Long-term debt	<u>2,672,120</u>		<u>(390,125)</u>	<u>2,281,995</u>	<u>341,080</u>
Other long-term liabilities:					
Compensated absences	332,153	\$ 373,511	(401,512)	304,152	304,152
	<u>\$ 3,004,273</u>	<u>\$ 373,511</u>	<u>\$ (791,637)</u>	<u>\$ 2,586,147</u>	<u>\$ 645,232</u>

Subscription Agreements: In July 2023, Paratransit determined that a number of subscription agreements for software met the definition of a subscription that should be capitalized under GASB Statement No. 96. The agreements renew automatically until Paratransit cancels the agreements. Paratransit paid \$42,650 in principal and interest through June 30, 2024. The subscription assets had an original cost of \$217,954 and accumulated amortization of \$35,091 at June 30, 2024. The subscriptions were discounted at 8.25%.

The maturities of long-term debt and subscription agreements consist of the following at June 30, 2024:

Year Ending June 30:	Long-Term Debt			Subscription Liability		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 200,722	\$ 67,427	\$ 268,149	\$ 38,994	\$ 13,987	\$ 52,981
2026	114,377	62,649	177,026	42,335	10,645	52,980
2027	118,694	58,331	177,025	45,963	7,018	52,981
2028	123,028	53,997	177,025	49,902	3,079	52,981
2029	127,819	49,207	177,026	9,952	380	10,332
2030-2037	<u>1,256,275</u>	<u>204,187</u>	<u>1,460,462</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,940,915</u>	<u>\$ 495,798</u>	<u>\$ 2,436,713</u>	<u>\$ 187,146</u>	<u>\$ 35,109</u>	<u>\$ 222,255</u>

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE I – FARE REVENUE RATIO

Paratransit is required to maintain a fare revenue to operating expense ratio of 5% in order to be eligible for TDA funding. The fare revenue to operating expense ratio for Paratransit is calculated as follows for the years ended June 30:

	2024	2023
Fare revenues	\$ 3,128,876	\$ 2,765,643
Local funds - interest income	2,474	8,530
Total fare revenues and local funds	<u>\$ 3,131,350</u>	<u>\$ 2,774,173</u>
Total operating expenses	\$ 13,102,911	\$ 12,726,712
Less:		
Mobility training	(435,243)	(518,631)
Depreciation, included in elderly and disabled transportation	(1,249,723)	(1,295,169)
Diversified services and outside maintenance	(3,629,975)	(3,333,346)
PI Housing Solutions	(67,478)	(68,710)
Destinations Mobility, including depreciation	<u>(43,942)</u>	<u>(31,807)</u>
Net operating expenses	<u>\$ 7,676,550</u>	<u>\$ 7,479,049</u>
Fare revenue ratio	<u>40.79%</u>	<u>37.09%</u>
Required ratio	<u>5.00%</u>	<u>5.00%</u>

NOTE J – POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description: Paratransit has a single-employer defined benefit other postemployment benefits (OPEB) plan under which one retired employee and her spouse (participants) are currently eligible for postemployment healthcare benefits. No other employees or former employees are eligible for the OPEB Plan. The benefit provisions are established in the form of a binding contract with the employee, which was approved by the Board of Directors. The Board of Directors has the authority to establish and amend the benefit terms under its bylaws. No assets were accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, although an annuity has been established that could be used to pay the benefit payments, as described below. The OPEB Plan currently does not issue stand-alone financial statements.

Benefits Provided: A benefit amount is required to be paid in cash to the participant by Paratransit in the amount of the Kaiser Traditional Plan premium for “employee plus one”, plus an additional \$2,500 for non-premium costs. The benefit amount is subject to a 5% maximum contractually required adjustment each year for inflation.

Contributions: The contributions in the form of the required cash payment discussed above amounted to \$7,528 and \$11,158 during the years ended June 30, 2024 and 2023, respectively. No additional contributions are made to the plan.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE J – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Total OPEB Liability: Paratransit has computed the post-employment benefits using the alternative measurement method. Paratransit’s total OPEB liability of \$240,738 and \$224,861 at June 30, 2024 and 2023 was measured using the Alternative Measurement Method as of January 1, 2021 and 2020, respectively.

Changes in the total OPEB liability were as follows:

	2024	2023
Total OPEB liability, July 1	\$ 224,861	\$ 234,371
Changes for the year:		
Interest on net OPEB obligation	8,925	4,192
Changes in assumptions	14,480	(2,544)
Benefit payments	(7,528)	(11,158)
Decrease in OPEB liability	15,877	(9,510)
Total OPEB liability, June 30	\$ 240,738	\$ 224,861

OPEB expense and benefit recognized during the year ended June 30, 2024 and 2023 totaled \$15,877 and \$9,510, respectively.

Actuarial Assumptions and Other Inputs: The total OPEB liability was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	2024	2023
Valuation date	January 1, 2023	January 1, 2022
Measurement date	January 1, 2023	January 1, 2022
Discount rate	3.85%	1.90%
Healthcare trend rate	5 percent per year	5 percent per year
Remaining life expectancy	13 years	14 years

Because the OPEB Plan has no plan assets, the discount rate used was an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The Market Yield on U.S. Treasury Securities at 20-Year Constant Maturity was used as of June 30, 2024 and 2023. The discount rate of 3.85% at June 30, 2024 represents a change in assumptions from the 1.90% discount rate used at June 30, 2023. The healthcare trend rate used of 5% is the limit on healthcare premium increases specified in the agreement with the participants. The mortality assumption was based on the Social Security Administration’s actuarial life tables prepared by the Office of the Chief Actuary.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE J – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued)

Sensitivity to Changes in the Discount Rate: The following table presents the total OPEB liability as well as what the OPEB liability would be if it were calculated using a discount rate that is 1% lower or higher than the current discount rate:

	2024		
	1% Decrease	Discount Rate	1% Increase
	2.85%	3.85%	4.85%
Total OPEB liability	\$ 224,443	\$ 240,738	\$ 257,902

	2023		
	1% Decrease	Discount Rate	1% Increase
	0.90%	1.90%	2.90%
Total OPEB liability	\$ 237,932	\$ 224,861	\$ 212,338

Related Section 457(f) Plan and Insurance Annuity: Paratransit held a single premium deferred annuity from an insurance company with a contract amount of \$227,534 and \$225,060 at June 30, 2024 and 2023, respectively, that is held for OPEB benefits. The contract amount is held in a nonelective deferred compensation plan (the Plan) organized under IRC Code section 457(f) to assist in funding of the postretirement healthcare benefits discussed above for the retired employee and her spouse. Paratransit paid \$230,000 to Sentinel Security Life Insurance Company in July 2018 and is allowed to withdraw up to 10% of the contract amount without penalty to help fund OPEB benefits. See Note D for more information about the provisions of the insurance contract. Under terms of the agreement, Paratransit retains the rights to the contract amount and any income generated over the contract period. Once any contract amount is returned to Paratransit, it will not be restricted for OPEB benefits, so the amount is not considered to be OPEB Plan assets. The assets are available to creditors of Paratransit under the Plan document.

NOTE K – RISK MANAGEMENT

Paratransit is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and unemployment. Paratransit obtains its automobile liability insurance through a charitable risk pool, NonProfits' United Vehicle Insurance Pool (NonProfits), which provides insurance to over 200 nonprofits in California. Paratransit pays an annual premium for its automobile insurance coverage and has a coverage limit of \$2 million with a \$10,000 deductible. NonProfits is nonassessable, such that Paratransit is not liable should the NonProfits liabilities exceed its assets.

Paratransit is a member of the NonProfits United Workers' Compensation Group, Inc. (NPU-WCG), a self-insurance pool providing California nonprofits with workers compensation insurance and risk management services. NPU-WCG is governed by a Board of Directors elected by, and from, the membership. Paratransit pays an annual deposit and monthly premiums to NPU-WCA for its workers' compensation insurance coverage. NonProfit's coverage limit is \$750,000 for each event. The NPU-WCG is expected to be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of specified amounts. Financial statements for NonProfits may be obtained at 610 Fulton Avenue, Suite 200, Sacramento, CA 95825 or [www.niac.org](http://www.niac.org).

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE K – RISK MANAGEMENT (Continued)

Paratransit is self-insured for unemployment benefits. Paratransit pays amounts into a trust, and the trust handles the payment of claims. Paratransit is responsible for paying claims if the amounts in the trust are not sufficient to cover the claims.

Paratransit continues to carry commercial insurance for all other risks of loss, including general, umbrella, employee dishonesty, and professional liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE L – TAX DEFERRED ANNUITY PLAN

Paratransit maintains a Tax Deferred Annuity Plan administered by American United Life Insurance Company (OneAmerica) under section 403(b) of the Internal Revenue Service. Plan provisions and contribution requirements are established and may be amended by the Board of Directors. Regular full time non-bargaining unit employees become eligible to participate after two years of service. Employees are permitted to make contributions to the Plan up to applicable Internal Revenue Code limits. Under the Plan, Paratransit contributes 9% to 15% of wages of eligible employees depending on years of service. Employees vest immediately in both employee and employer contributions, so there are no forfeitures. Paratransit's contributions were \$321,217 and \$412,625 for June 30, 2024 and 2023, respectively.

NOTE M – CONCENTRATIONS

Paratransit currently receives a substantial amount of its support from a county-wide sales tax approved under Measure A, statewide retail sales tax from the Local Transportation Fund created by the Transportation Development Act, and an agreement with ALTA Regional Center to carry out ALTA's specialized transportation services for developmentally disabled clientele. A significant reduction in the level of this support, if this were to occur, may have a significant effect on Paratransit's activities. Paratransit's ability to operate and provide services is dependent on its continued ability to obtain government grants and funds and to maintain operating costs at a level consistent with the amount of support obtained.

NOTE N – CONTINGENCIES

Paratransit receives grants and funds for specific purposes that are subject to review and audit by the 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.

Paratransit is party to a claim by a former employee. The case is in mediation. The settlement amount could have a material impact to Paratransit.

PARATRANSIT, INC.

NOTES TO STATUTORY BASIS FINANCIAL STATEMENTS (Continued)

June 30, 2024 and 2023

NOTE O – COMMITMENTS

A \$2,589,245 real estate line of credit (non-revolving) was approved for development of property at 7141 Woodbine Ave, Sacramento, CA 95822, but not yet disbursed, to provide future borrowing capacity for Paratransit as it relates to potential real estate development or improvement projects. The interest rate is a fixed, tax exempt interest rate of 3.66%. The payment obligation will be agreed to by Paratransit and the Bank in the future, depending upon the timing, advance amount(s), and purpose(s) of the funding request(s). Any and all draws will be structured to ensure full payoff of the principal obligation by no later than September 1, 2037. All advances under the credit facilities will be collateralized by the capital assets funded by the related credit facility, including vehicles and buildings.

In September 2022, ALTA California Regional Center (ALTA) identified overpayments made to Paratransit for alternative services that were later determined to be unauthorized. Overpayments totaled \$708,901 for the months of July 2021 to July 2022. Included in accounts payable at June 30, 2024 and 2023 is \$164,691 and \$208,901, respectively, of the total remaining amounts due to ALTA.



REQUIRED SUPPLEMENTARY INFORMATION

PARATRANSIT, INC

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2024

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)  
Last 10 Years

	2024	2023	2022	2021	2020	2019
<b>Total OPEB liability</b>						
Service cost						\$ 283,949
Interest	\$ 8,925	\$ 4,192	\$ 3,395	\$ 7,854	\$ 9,470	8,474
Changes in assumptions	14,480	(2,544)	(19,087)	(7,993)	3,110	
Benefit payments	(7,528)	(11,158)	(11,158)	(11,158)	(17,565)	(14,920)
Net change in total OPEB liability	15,877	(9,510)	(26,850)	(11,297)	(4,985)	277,503
Total OPEB liability - beginning	224,861	234,371	261,221	272,518	277,503	
Total OPEB liability - ending (a)	\$ 240,738	\$ 224,861	\$ 234,371	\$ 261,221	\$ 272,518	\$ 277,503
Notes to schedule:						
Valuation date	January 1, 2023	January 1, 2022			January 1, 2019	January 1, 2018
Measurement period - fiscal year ended	January 1, 2023	January 1, 2022			January 1, 2019	January 1, 2018
Changes in assumptions:						
Discount rate	3.85%	1.90%	1.47%	3.10%	3.60%	3.15%

Note: Participants of the plan consist of only one retired employee and her spouse, so the Plan has no covered payroll.

Omitted years: The Plan was established during the year ended June 30, 2019. Information will be added prospectively as it becomes available until 10 years are reported.

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)  
Last 10 Years

	2024	2023	2022	2021	2020	2019
Contractually determined contribution - employer fiscal year	\$ 7,528	\$ 11,158	\$ 11,158	\$ 11,158	\$ 17,565	\$ 14,920
Contributions in relation to the contractually determined contribution	(7,528)	(11,158)	(11,158)	(11,158)	(17,565)	(14,920)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll - employer fiscal year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A

**Notes to Schedule:**

Note: Participants of the plan consist of only one retired employee and her spouse, so the Plan is not based on payroll.

Valuation date	January 1, 2023	January 1, 2022	January 1, 2021	January 1, 2020	January 1, 2019	January 1, 2018
Measurement period - fiscal year ended	January 1, 2023	January 1, 2022	January 1, 2021	January 1, 2020	January 1, 2019	January 1, 2018

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Alternative measurement method					
Amortization period in years	13	14	14	15	16	17
Healthcare cost trend rates	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Discount rate	3.85%	1.90%	1.47%	3.10%	3.60%	3.15%

Omitted years: The Plan was established during the year ended June 30, 2019. Information will be added prospectively as it becomes available until 10 years are reported.

OTHER SUPPLEMENTARY INFORMATION



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT  
ON OTHER SUPPLEMENTARY INFORMATION

To the Board of Directors  
Paratransit, Inc.  
Sacramento, California

We have audited the financial statements of Paratransit, Inc. as of and for the years ended June 30, 2024 and 2023 and our report thereon dated January 13, 2025, which expressed a modified opinion on those financial statements, appears on pages 1 to 3. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Expenses by Function is presented for the purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Richardson & Company, LLP*

January 13, 2025

PARATRANSIT, INC.

SCHEDULES OF EXPENSES BY FUNCTION

For the Years Ended June 30, 2024 and 2023

	2024	2023
Elderly and Disabled Transportation		
Salaries and wages	\$ 3,327,992	\$ 3,272,959
Employee benefits	1,543,124	1,494,635
Services	930,344	933,409
Insurance	595,859	521,604
Fuel	510,680	509,479
Materials and supplies	287,390	239,813
Utilities	199,827	224,105
Miscellaneous	179,051	147,772
Interest expense	67,434	74,070
Leases and rentals	34,849	61,203
Depreciation and amortization	1,249,723	1,295,169
Total Elderly and Disabled Transportation	<u>8,926,273</u>	<u>8,774,218</u>
Diversified Services and Outside Maintenance		
Salaries and wages	1,077,602	1,019,738
Fuel	1,271,421	1,075,523
Employee benefits	533,979	608,788
Services	378,389	221,104
Materials and supplies	238,161	280,001
Utilities	45,238	34,507
Miscellaneous	40,645	38,927
Insurance	25,414	26,836
Interest expense	11,495	15,068
Leases and rentals	7,631	12,854
Total Diversified Services and Outside Maintenance	<u>3,629,975</u>	<u>3,333,346</u>
Mobility Training Services		
Salaries and wages	199,730	234,228
Employee benefits	115,171	121,064
Services	63,622	83,669
Utilities	16,202	20,354
Miscellaneous	15,921	17,101
Materials and supplies	15,082	21,217
Interest expense	4,694	8,665
Leases and rentals	2,962	7,088
Insurance	1,859	5,245
Total Mobility Training Services	<u>435,243</u>	<u>518,631</u>
PI Housing Solutions		
Salaries and wages	12,612	25,575
Services	54,671	43,135
Materials and supplies	195	
Total PI Housing Solutions	<u>67,478</u>	<u>68,710</u>
Destinations Mobility		
Insurance	18,827	14,403
Materials and supplies	16,823	(673)
Services	6,707	15,991
Miscellaneous	1,585	1,536
Total Destinations Mobility	<u>43,942</u>	<u>31,807</u>
Total Operating Expenses	<u>\$ 13,102,911</u>	<u>\$ 12,726,712</u>

## COMPLIANCE REPORT

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*, THE TRANSPORTATION DEVELOPMENT ACT AND  
OTHER STATE PROGRAM GUIDELINES

Board of Directors  
Paratransit, Inc.  
Sacramento, California

We have audited, 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, the financial statements of Paratransit, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Paratransit's basic financial statements, and have issued our report thereon dated January 13, 2025. Our report disclosed that, as described in Note A to the financial statements, Paratransit, Inc. prepares its financial statements in conformity with the accounting principles prescribed by the Transportation Development Act, which requires Paratransit, Inc. to prepare its financial statements in the same manner as an enterprise fund in a governmental agency. This method follows accounting principles generally accepted in the United States of America for governmental agencies, but is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America for nonprofit organizations.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Paratransit's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Paratransit's internal control. Accordingly, we do not express an opinion on the effectiveness of Paratransit'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Board of Directors  
Paratransit, Inc.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Paratransit'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 financial statements. Our audit was further made to determine that Transportation Development Act (TDA) Funds allocated and received by Paratransit were expended in conformance with the applicable statutes, rules and regulations of the TDA and Section 6667 of the California Code of Regulations. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or TDA guidelines.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Paratransit's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Paratransit's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richardson & Company, LLP*

January 13, 2025





**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 6**

**AGENDA TITLE:** Approve the Minutes of the December 16, 2024 Meeting of the Board of Directors

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Chris M. Brown, SHRM-SCP, SPHR, Assistant Secretary of the Board of Directors

---

**Recommended Action:**

Approve the Minutes of the December 16, 2024 Meeting of the Board of Directors.

**Minutes**

December 16, 2024  
6:00 p.m.  
Ron Brown Conference Center  
2501 Florin Road Sacramento, CA 95822

**Board Members Present**

Jim Alves  
Julia Burrows  
Pat Hume  
Patrick Mulvaney  
Kim Tucker

**Board Members Absent**

April Dawson Rawlings  
Leigh White

**Public Present**

None

**Staff Present**

Tiffani Scott, President and Chief Executive Officer  
Lisa Cappellari, PhD, Chief Financial Officer  
Chris Brown, SHRM-SCP, SPHR, Chief Administrative Officer  
Gary Vickers, Chief Operating Officer  
Jesse Isaacson, Director of Information Technology  
Jamila Lee, SHRM-CP, PHR, Director of Human Resources  
Alicia Brown, Director of Strategic Initiatives and Mobility  
Amy Parkin, Director of Service Performance

Jessica Lewis, Operations and Training Manager

### **Call to Order/Roll Call**

Director Hume called the meeting to order at 6:03 p.m.

Directors: Alves, Burrows, Dawson Rawlings, Hume, Mulvaney, Tucker, White

### **Pledge of Allegiance**

Director Hume led the Pledge of Allegiance

### **Public Comment**

None

### **Staff Reports**

#### A. CEO Report

##### a. Update on Activities and Contracts

President and CEO Tiffani Scott shared we expect to see People to Produce and Home to Healthcare Shuttles move forward, especially with the end of Smart Ride, and additional areas for service have been identified for next Spring. MetroHub is ramping up, and we are working with RSE to market it in the business community to help drive economic growth and tourism. The next step will be marketing MetroHub to the user. The website is live and has a chat feature available Monday through Friday from 8am to 5 pm in seven languages. These services are designed to lean into the community's health and food initiatives, as well as economic development to meet access needs and not just function as traditional transit.

##### b. Year-end Recap of Activities

CEO Scott reviewed the community events Paratransit provided transportation for during 2024, and the multiple speaking engagements where she had the opportunity represent Paratransit. CEO Scott was recognized as Entrepreneur of the Year and Small Business Leader of the Year. Winter Wishlist was able to provide 3,000 boxes to the community, and were distributed by traditional and new partners. Of the grant applications submitted, all but one were successful, including being the only recipient of an ICAM grant in California. Additionally, construction for Phase I of the housing project is in full swing, and IT is taking photos to document the process.

#### B. CFO Report

a. Monthly Financial Report

Chief Financial Officer Lisa Cappellari reviewed her written staff report of financial data through October 2024 and operating data through November 2024. Measure A, TDA and contract services are slightly low, the SacRT contract is on target, and maintenance revenue is up. We are being conservative on travel and other expenses and the vehicle loan went away in October so we have some breathing room and expect to be back on track soon. Director Hume recognized staff for doing a great job on right-sizing expenses and asked about the decrease in contract service hours. CEO Scott explained we had the maximum drivers to spread hours over and keep passengers on the bus for less time; however, due to the current number of drivers, we are having Gary, Amy and the supervisors drive routes. So while revenue decreased, we also saw a decrease in expense and are trying to balance the work with the operating money from Alta and the grants while trying to eliminate overtime. CEO Scott also shared Lisa is keeping us on track as we are still having issues getting grant funds.

**Consent Calendar**

The Consent Calendar was approved upon motion by Director Tucker, seconded by Director Alves. The motion passed.

- A. Approve the Minutes of the August 27, 2024 Special Meeting of the Board of Directors

**The Minutes were approved as presented.**

- B. Adopt Resolutions 17-24 Adopting Updates to the Paratransit, Inc. Conflict of Interest Code

**Resolution 17-24 was approved as presented.**

- C. Adopt Resolution 18-24 Adopting Update #4 to the Paratransit, Inc. Public Transit Agency Safety Plan

**Resolution 18-24 was approved as presented.**

- D. Adopt Resolution 19-24 Approving the Paratransit, Inc. Board Meeting Calendar for the Calendar Year 2025

**Resolution 19-24 was approved as presented.**

- E. Adopt Resolution 20-24 Designating December 24<sup>th</sup> as a full day holiday for non-bargaining unit staff in accordance with the Paratransit, Inc. holiday

schedule and authorizing the President and CEO to exercise her discretion related to operations and the bargaining unit staff holidays

**Resolution 20-24 was approved as presented.**

- F. Adopt Resolutions 21-24 Approving the Title VI Equal Employment Opportunity Program

**Resolution 21-24 was approved as presented.**

**AYES:** Alves, Burrows, Hume, Mulvaney, Tucker

**NOES:** None

**ABSTENTIONS:** None

**ABSENT:** Dawson Rawlings, White

### **Action Items**

- A. Discussion and Re-Appointment of One Board Member for a 3 year term, beginning January 1, 2025

CEO Scott shared Board Member recruitment is normally done in the Fall and candidates brought to the Chair, but this year there is only one Board Member term expiring and she recommended Director Tucker for re-appointment. Director Hume agreed and is presenting this recommendation to the Board for consideration.

Director Mulvaney moved to re-appoint Director Tucker for a 3 year term starting January, 1, 2025. The motion was seconded by Director Alves, and it was unanimously approved by the Board.

**AYES:** Alves, Burrows, Hume, Mulvaney, Tucker

**NOES:** None

**ABSTENTIONS:** None

**ABSENT:** Dawson Rawlings, White

- B. Board Discussion on their Role in Paratransit's Programs and Initiatives

CEO Scott introduced this item as a follow-up from the Board Retreat in August and discussion at the October Board Meeting. She reviewed the mission statement and presented current and planned programs for the next year, as well as her plan to add a section to the budget on initiatives and the number of FTEs needed to accomplish them. The Board discussed how they can act as a link to the community to connect Paratransit's services to other agencies to connect. Director Mulvaney expressed he could help with connections in the food industry for vehicle maintenance and getting medically tailored meals to families. CEO Scott discussed how Paratransit assists our

CTSA partners which reduces demand on the complementary ADA paratransit service by providing transportation at approximately one-third of the cost. Directors Tucker and Alves are interested in working with the CTSA programs. CEO Scott discussed the possibility of partnering with food banks to provide routing for picking up donations from grocery stores, and Directors shared thoughts on how that might work. CEO Scott also shared the goals of MetroHub and possibly working with the Sacramento International Airport to have Destinations Mobility rental vehicles available there. Director Burrows is interested in program areas that would be a safety-net to our most vulnerable community members. CEO Scott suggested that would fit with our CTSA partner expansion initiatives and may be eligible for Measure U funds, so we can look at developing a program that meets those criteria.

### **Closed Session**

The Board adjourned to closed session at 7:44 p.m.

### **Reconvene to Open Session**

The Board reconvened to open session at 9:21 p.m. Director Hume reported no action was taken on items A, B and C. For item D, Director Hume recognized CEO Scott for her work, and announced the Board approved a 3% salary increase and re-directed the remainder of available benefit dollars from professional development to a one-time general office expense reimbursement for remote work for CEO Scott.

### **Board Comments/Reports/Future Agenda Items**

Everyone was wished a happy holiday season and reminded the February Board Meeting is not on a Monday due to the Presidents' Day holiday.

### **Adjournment**

Director Hume announced the meeting adjourned at 9:22 p.m.

---

Chris M. Brown, SHRM-SCP, SPHR  
Chief Administrative Officer/Secretary

---

03/03/2025

Date



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 6C**

**AGENDA TITLE:** Adopt Resolution 01-25 Authorizing the President and CEO to prepare, submit and execute Agreements for various upcoming grant programs from the Sacramento Area Council of Governments, the State of California, the Federal Transit Administration, and assorted local programs

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Fink, President and CEO  
Lisa M. Cappellari, Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 01-25 authorizing the President and CEO to Submit Proposals and Funding Applications, as opportunities arise, to pursue funding from the Federal Transit Administration, SACOG, the State of California or other funding sources and to execute any contracts and/or agreements, if awarded.

**BACKGROUND AND DISCUSSION:**

Paratransit, Inc. routinely applies for numerous calls for project funding applications for funding to operate our services. Many of the programs are on two-year cycles which are soon going to open. In addition, with the passage of the Bi-Partisan Infrastructure Bill and the Build Back Better bills, staff is requesting authority to pursue funding advantageous to continuation and expanding our programs.

**FISCAL IMPACT:**

The current year fiscal budget is built upon already awarded funds. Any funding awarded would be included in future budgets.

**ATTACHMENTS:**

1. Resolution 01-25



**RESOLUTION NO. 01-25**

**AUTHORIZING THE PRESIDENT AND CEO TO PREPARE, SUBMIT AND EXECUTE AGREEMENTS FOR VARIOUS UPCOMING GRANT PROGRAMS FROM THE SACRAMENTO AREA COUNCIL OF GOVERNMENTS, STATE OF CALIFORNIA, FEDERAL TRANSIT ADMINISTRATION AND ASSORTED LOCAL PROGRAMS**

**WHEREAS**, Congress recently passed the Bi-Partisan Infrastructure Bill and SACOG is entering into their upcoming funding cycles; and

**WHEREAS**, as a transit and social service provider, Paratransit, Inc. is considered an essential business delivering critical infrastructure and needs to continue providing essential public services; and

**WHEREAS**, many of the programs and services Paratransit provides are eligible for these funding programs.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. hereby authorizes the President and CEO to prepare, submit and execute Agreements for various upcoming grant programs from the Sacramento Area Council of Governments, State of California, Federal Transit Administration, and assorted local programs.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025





**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6D**

**AGENDA TITLE:** Adopt Resolution 02-25 Adopting Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 02-25 adopting the allowable costs, cash management, safeguarding of funds, and recording and identification of assets policies for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.302, recipients and subrecipients of federal funding are required to expend and account for the Federal award in accordance with State laws and procedures. All recipient and subrecipient financial management systems must permit the preparation of reports required by the FTA; and track expenditures to establish that funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The recipient's and subrecipient's financial management system must provide for:

- Identification of all Federal awards received and expended and the Federal programs under which they were received such as the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program.
- Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.
- Effective control over and accountability for all funds, property, and assets. The recipient or subrecipient must safeguard all assets and ensure they are used solely for authorized purposes.

- Comparison of expenditures with budget amounts for each Federal award.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Resolution 02-25
2. Paratransit, Inc. Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for Federal Grants



## **RESOLUTION NO. 02-25**

### **ADOPTING ALLOWABLE COSTS, CASH MANAGEMENT, SAFEGUARDING OF FUNDS, AND RECORDING AND IDENTIFICATION OF ASSETS POLICIES FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 02-25 Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**paratransit**  
*Connecting You ...for over 40 years* **inc.**

### **Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for Federal Grants**

Paratransit, Inc.'s financial management system provides for the following:

- Identification of all Federal awards received and expended and the Federal programs under which they were received such as the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity.
- Accurate, current, and complete disclosure of the financial results of each Federal award or program.
- Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.
- Effective control over and accountability for all funds, property, and assets. The recipient or subrecipient must safeguard all assets and ensure they are used solely for authorized purposes.
- Comparison of expenditures with budget amounts for each Federal award.



**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6E**

**AGENDA TITLE:** Adopt Resolution 03-25 Adopting Federal Payment Policies for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 03-25 adopting the Federal payment policies for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.305, payment methods must minimize the time elapsing between the transfer of funds from the Federal agency or the pass-through entity and the disbursement of funds by the recipient or subrecipient regardless of whether the payment is made by electronic funds transfer or by other means. The Federal agency must require recipients to use only OMB-approved, government-wide information collections to request payment.

- The recipient or subrecipient must make timely payments to contractors in accordance with the contract provisions.
- Whenever possible, advance payment requests by the recipient or subrecipient must be consolidated to cover anticipated cash needs for all Federal awards received by the recipient from the awarding Federal agency or pass-through entity.
- Reimbursement is preferred when the Federal agency or pass-through entity sets a specific condition, when requested by the recipient or subrecipient, or when a Federal award is for construction. When the reimbursement method is used, the Federal agency or pass-through entity must make payment within 30 calendar days after receipt of the payment request unless the Federal agency or pass-through entity reasonably believes the request to be improper.
- Payments for allowable costs must not be withheld at any time during the period of performance unless required by Federal statute, regulations, or in one of the following instances:

- The recipient or subrecipient has failed to comply with the terms and conditions of the Federal award; or
- The recipient or subrecipient is delinquent in a debt to the United States. Under such conditions, the Federal agency or pass-through entity may, after providing reasonable notice, withhold payments to the recipient or subrecipient for financial obligations incurred after a specified date until the conditions are corrected or the debt is repaid to the Federal Government.
- A payment withheld for failure to comply with the terms and conditions of the Federal award must be released to the recipient or subrecipient upon subsequent compliance.
- The Federal agency or pass-through entity must not require separate depository accounts for funds provided to the recipient or subrecipient or establish any eligibility requirements for depositories.
- Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.
- The recipient or subrecipient must maintain advance payments of Federal funds in interest-bearing accounts unless one of the following applies:
  - The recipient or subrecipient receives less than \$250,000 in Federal funding per year;
  - The best available interest-bearing account would not reasonably be expected to earn interest in excess of \$500 per year on Federal cash balances;
  - The depository would require an average or minimum balance so high that it would not be feasible with the expected Federal and non-Federal cash resources;
- The recipient or subrecipient may retain up to \$500 per year of interest earned on Federal funds to use for administrative expenses of the recipient or subrecipient. Any additional interest earned on Federal funds must be returned annually to the Department of Health and Human Services Payment Management System (PMS) through either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment.
- All other Federal funds must be returned to the payment system of the Federal agency. Returns should follow the instructions provided by the Federal agency.

## **FISCAL IMPACT:**

None

## **ATTACHMENTS:**

1. Resolution 03-25
2. Paratransit, Inc. Federal Payment Policies for Federal Grants



## **RESOLUTION NO. 03-25**

### **ADOPTING FEDERAL PAYMENT POLICIES FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 03-25 Federal Payment Policies for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025

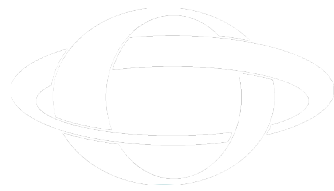


## **Federal Payment Policies for Federal Grants**

Paratransit, Inc.'s Federal Payment Policies for Federal Grants provides for:

- The recipient or subrecipient must make timely payments to contractors in accordance with the contract provisions.
- Whenever possible, advance payment requests by the recipient or subrecipient must be consolidated to cover anticipated cash needs for all Federal awards received by the recipient from the awarding Federal agency or pass-through entity.
- Reimbursement is preferred when the Federal agency or pass-through entity sets a specific condition, when requested by the recipient or subrecipient, or when a Federal award is for construction. When the reimbursement method is used, the Federal agency or pass-through entity must make payment within 30 calendar days after receipt of the payment request unless the Federal agency or pass-through entity reasonably believes the request to be improper.
- Payments for allowable costs must not be withheld at any time during the period of performance unless required by Federal statute, regulations, or in one of the following instances:
  - The recipient or subrecipient has failed to comply with the terms and conditions of the Federal award; or
  - The recipient or subrecipient is delinquent in a debt to the United States. Under such conditions, the Federal agency or pass-through entity may, after providing reasonable notice, withhold payments to the recipient or subrecipient for financial obligations incurred after a specified date until the conditions are corrected or the debt is repaid to the Federal Government.
- A payment withheld for failure to comply with the terms and conditions of the Federal award must be released to the recipient or subrecipient upon subsequent compliance.





paratransit  
*Connecting You...for over 40 years inc.*

- The Federal agency or pass-through entity must not require separate depository accounts for funds provided to the recipient or subrecipient or establish any eligibility requirements for depositories.
- Advance payments of Federal funds must be deposited and maintained in insured accounts whenever possible.
- The recipient or subrecipient must maintain advance payments of Federal funds in interest-bearing accounts unless one of the following applies:
  - The recipient or subrecipient receives less than \$250,000 in Federal funding per year;
  - The best available interest-bearing account would not reasonably be expected to earn interest in excess of \$500 per year on Federal cash balances;
  - The depository would require an average or minimum balance so high that it would not be feasible with the expected Federal and non-Federal cash resources;
- The recipient or subrecipient may retain up to \$500 per year of interest earned on Federal funds to use for administrative expenses of the recipient or subrecipient. Any additional interest earned on Federal funds must be returned annually to the Department of Health and Human Services Payment Management System (PMS) through either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment.
- All other Federal funds must be returned to the payment system of the Federal agency. Returns should follow the instructions provided by the Federal agency.

•



**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6F**

**AGENDA TITLE:** Adopt Resolution 04-25 Adopting Financial Reporting Policies for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 04-25 adopting the financial reporting policies for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.328:

(a) The Federal agency must require only OMB-approved government-wide data elements on recipient financial reports. At the time of publication, this consists of the Federal Financial Report (SF-425); however, this also applies to any future OMB-approved government-wide data elements available from the OMB-designated standards lead.

(b) The Federal agency or pass-through entity must collect financial reports no less than annually. The Federal agency or pass-through entity may not collect financial reports more frequently than quarterly unless a specific condition has been implemented in accordance with § 200.208. To the extent practicable, the Federal agency or pass-through entity should collect financial reports in coordination with performance reports.

(c) The recipient or subrecipient must submit financial reports as required by the Federal award. Reports submitted annually by the recipient or subrecipient must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period.

(d) The final financial report submitted by the recipient must be due no later than 120 calendar days after the conclusion of the period of performance. A subrecipient must submit a final financial report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance. See also § 200.344. The Federal

agency or pass-through entity may extend the due date for any financial report with justification from the recipient or subrecipient.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Resolution 04-25
2. Paratransit, Inc. Financial Reporting Policies for Federal Grants



## **RESOLUTION NO. 04-25**

### **ADOPTING FINANCIAL REPORTING POLICIES FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 04-25 Financial Reporting Policies for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **Financial Reporting Policies for Federal Grants**

Paratransit, Inc.'s Financial Reporting Policies for Federal Grants provides for:

- (a) The Federal agency must require only OMB-approved government-wide data elements on recipient financial reports. At the time of publication, this consists of the Federal Financial Report (SF-425); however, this also applies to any future OMB-approved government-wide data elements available from the OMB-designated standards lead.
- (b) The Federal agency or pass-through entity must collect financial reports no less than annually. The Federal agency or pass-through entity may not collect financial reports more frequently than quarterly unless a specific condition has been implemented in accordance with [§ 200.208](#). To the extent practicable, the Federal agency or pass-through entity should collect financial reports in coordination with performance report.
- (c) The recipient or subrecipient must submit financial reports as required by the Federal award. Reports submitted annually by the recipient or subrecipient must be due no later than 90 calendar days after the reporting period. Reports submitted quarterly or semiannually must be due no later than 30 calendar days after the reporting period.
- (d) The final financial report submitted by the recipient must be due no later than 120 calendar days after the conclusion of the period of performance. A subrecipient must submit a final financial report to a pass-through entity no later than 90 calendar days after the conclusion of the period of performance. See also [§ 200.344](#). The Federal agency or pass-through entity may extend the due date for any financial report with justification from the recipient or subrecipient



**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6G**

**AGENDA TITLE:** Adopt Resolution 05-25 Adopting Internal Control Systems Testing Policies for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 05-25 adopting the internal control systems testing policies for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.303, recipients and subrecipients of federal funding must:

- Establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.
- Take prompt action when instances of noncompliance are identified.
- Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Resolution 05-25
2. Paratransit, Inc. Internal Control Systems Testing Policies for Federal Grants





## **RESOLUTION NO. 05-25**

### **ADOPTING INTERNAL CONTROL SYSTEMS TESTING POLICIES FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 05-25 Internal Control Systems Testing Policies for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**paratransit**  
*Connecting You ...for over 40 years* **inc.**

## **Financial Reporting Policies for Federal Grants**

Paratransit, Inc.'s internal control systems testing policies for Federal Grants provides for:

- Establishing, documenting, and maintaining effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- Complying with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award.
- Taking prompt action when instances of noncompliance are identified.
- Taking reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the recipient or subrecipient considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.



**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6H**

**AGENDA TITLE:** Adopt Resolution 06-25 Adopting Record Retention Requirements for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 06-25 adopting the record retention requirements for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.334:

The recipient and subrecipient must retain all Federal award records for three years from the date of submission of their final financial report. For awards that are renewed quarterly or annually, the recipient and subrecipient must retain records for three years from the date of submission of their quarterly or annual financial report, respectively. Records to be retained include but are not limited to, financial records, supporting documentation, and statistical records. Federal agencies or pass-through entities may not impose any other record retention requirements except for the following:

- (a) The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period.
- (b) When the recipient or subrecipient is notified in writing by the Federal agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.
- (c) The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition.
- (d) The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency.
- (e) The records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in

which the program income is earned. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.

(f) The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below:

(1) *If submitted for negotiation.* When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.

(2) *If not submitted for negotiation.* When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

## **FISCAL IMPACT:**

None

## **ATTACHMENTS:**

1. Resolution 06-25
2. Paratransit, Inc. Record Retention Requirements for Federal Grants



## **RESOLUTION NO. 06-25**

### **ADOPTING RECORD RETENTION REQUIREMENTS FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 06-25 Record Retention Requirements for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## Record Retention Requirement Policies for Federal Grants

Paratransit, Inc.'s record retention requirement policies for Federal Grants provides for:

- (a) The records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken if any litigation, claim, or audit is started before the expiration of the three-year period.
- (b) When the recipient or subrecipient is notified in writing by the Federal agency or pass-through entity, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs to extend the retention period.
- (c) The records for property and equipment acquired with the support of Federal funds must be retained for three years after final disposition.
- (d) The three-year retention requirement does not apply to the recipient or subrecipient when records are transferred to or maintained by the Federal agency.
- (e) The records for program income earned after the period of performance must be retained for three years from the end of the recipient's or subrecipient's fiscal year in which the program income is earned. This only applies if the Federal agency or pass-through entity requires the recipient or subrecipient to report on program income earned after the period of performance in the terms and conditions of the Federal award.
- (f) The records for indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates) must be retained according to the applicable option below:
  - (1) *If submitted for negotiation.* When a proposal, plan, or other computation must be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the date of submission.
  - (2) *If not submitted for negotiation.* When a proposal, plan, or other computation is not required to be submitted to the Federal Government to form the basis for negotiation of an indirect cost rate (or other standard rates), then the three-year retention period for its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 6I**

**AGENDA TITLE:** Adopt Resolution 07-25 Adopting Financial Planning Policies for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 07-25 adopting the financial planning policies for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with Federal Transit Authority (FTA) Circular 5010.1E Chapter VI, Section 5:

Upon request from FTA, the recipient agrees to provide a financial plan delineating the source of non-Federal share, the amounts applicable to the different sources, and the time frame for acquisition of the non-Federal share. Recipients must have multiyear financial plans (three to five years) for operating and capital revenues and expenses to implement FTA awards. The financial plans should indicate adequate revenues to maintain and operate the existing system and to complete the annual Program of Projects.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Resolution 07-25
2. Paratransit, Inc. Financial Planning Policies for Federal Grants



## **RESOLUTION NO. 07-25**

### **ADOPTING FINANCIAL PLANNING POLICIES FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with the Federal Transit Administration Circular 5010.1E Chapter VI, Section 5;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 07-25 Financial Planning Policies for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025





**paratransit**  
*Connecting You ...for over 40 years* **inc.**

## **Financial Planning Policies for Federal Grants**

Paratransit, Inc.'s financial planning policies provides for:

Upon request from FTA, the recipient agrees to provide a financial plan delineating the source of non-Federal share, the amounts applicable to the different sources, and the time frame for acquisition of the non-Federal share. Recipients must have multiyear financial plans (three to five years) for operating and capital revenues and expenses to implement FTA awards. The financial plans should indicate adequate revenues to maintain and operate the existing system and to complete the annual Program of Projects.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 6J**

**AGENDA TITLE:** Adopt Resolution 08-25 Adopting Methods for Collection, Transmission, and Storage of Information for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 08-25 adopting the methods for collection, transmission, and storage of information for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with the Code of Federal Regulations Title 2 Federal Financial Assistance Part 200.336:

When practicable, the Federal agency or pass-through entity and the recipient or subrecipient must collect, transmit, and store Federal award information in open and machine-readable formats. Upon request, the Federal agency or pass-through entity must always provide or accept paper versions of Federal award information to and from the recipient or subrecipient. The Federal agency or pass-through entity must not require additional copies of Federal award information submitted in paper versions. The recipient or subrecipient does not need to create and retain paper copies when original records are electronic and cannot be altered. In addition, the recipient or subrecipient may substitute electronic versions of original paper records through duplication or other forms of electronic conversion, provided that the procedures are subject to periodic quality control reviews. Quality control reviews must ensure that electronic conversion procedures provide safeguards against the alteration of records and assurance that records remain in a format that is readable by a computer system.

**FISCAL IMPACT:**

None

## **ATTACHMENTS:**

1. Resolution 08-25
2. Paratransit, Inc. Methods for Collection, Transmission, and Storage of Information for Federal Grants



## **RESOLUTION NO. 08-25**

### **ADOPTING METHODS FOR COLLECTION, TRANSMISSION, AND STORAGE OF INFORMATION FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Code of Federal Regulations Title 2 Federal Financial Assistance Part 200;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 08-25 Methods for Collection, Transmission, and Storage of Information for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**paratransit**  
*Connecting You ...for over 40 years* **inc.**

## **Methods for Collection, Transmission, and Storage of Information Policies for Federal Grants**

Paratransit, Inc.'s methods for collection, transmission, and storage of information policies provides for:

When practicable, the Federal agency or pass-through entity and the recipient or subrecipient must collect, transmit, and store Federal award information in open and machine-readable formats. Upon request, the Federal agency or pass-through entity must always provide or accept paper versions of Federal award information to and from the recipient or subrecipient. The Federal agency or pass-through entity must not require additional copies of Federal award information submitted in paper versions. The recipient or subrecipient does not need to create and retain paper copies when original records are electronic and cannot be altered. In addition, the recipient or subrecipient may substitute electronic versions of original paper records through duplication or other forms of electronic conversion, provided that the procedures are subject to periodic quality control reviews. Quality control reviews must ensure that electronic conversion procedures provide safeguards against the alteration of records and assurance that records remain in a format that is readable by a computer system.



**Paratransit, Inc.**  
**Board of Directors Staff Report**  
**Agenda Item 6K**

**AGENDA TITLE:** Adopt Resolution 09-25 Adopting Standards of Internal Control and Audit Resolutions for Federal Grants

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Lisa M. Cappellari, Ph.D.,  
Chief Financial Officer

---

**RECOMMENDED ACTION:**

Adopt Resolution 09-25 adopting Standards of Internal Control and Audit Resolutions for Federal grants.

**BACKGROUND AND DISCUSSION:**

In accordance with Federal Transit Authority (FTA) Circular 5010.1E Chapter VI, Section 2 Internal Control, g. Standards of Internal Control and Audit Resolutions:

- (a) Recipient management policies that govern implementation of the Award must be clearly stated, understood throughout the organization, and conformed to applicable legislative and administrative requirements.
- (b) The recipient's formal organization structure must clearly define, assign, and delegate appropriate authority for all duties.
- (c) Responsibility for duties and functions must be segregated within the organization to ensure that adequate internal checks exist. Recipients should pay particular attention to authorization, performance, recording, inventory control, and review functions to reduce the opportunity for unauthorized or fraudulent acts.
- (d) A system of organizational planning should exist to determine financial, property, and personnel resource needs.
- (e) Written operating procedures must exist and be simply stated, yet meet the recipient's operating, legal, and regulatory requirements. In developing its procedures, the recipient should consider such factors as feasibility, cost, risk of loss or error, and availability of suitable personnel. Other important considerations are the prevention of illegal or unauthorized transactions or acts.
- (f) The recipient's information system must reliably provide needed operating and financial data for decision-making and performance review.
- (g) The recipient must provide proper supervision, and performance must be subject to review of an effective internal audit program.

- (h) All personnel must be properly qualified for their assigned responsibilities, duties, and functions; education, training, experience, competence, and integrity should be considered in assigning work; all must be held fully accountable for the proper discharge of their assignments.
- (i) Expenditures must be controlled so that construction, equipment, other property, and services are acquired and received as contracted for (as to quality, quantity, price, and time of delivery); authorizations for expenditures must conform to applicable statutes, regulations, and policies.
- (j) All real property, equipment, expendables, and funds must be safeguarded to prevent misuse, misappropriation, waste, or unwarranted deterioration or destruction.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

1. Resolution 09-25
2. Paratransit, Inc. Standards of Internal Control and Audit Resolutions for Federal Grants



## **RESOLUTION NO. 09-25**

### **ADOPTING STANDARDS OF INTERNAL CONTROL AND AUDIT RESOLUTIONS FOR FEDERAL GRANTS**

**WHEREAS**, Paratransit, Inc. accesses Federal Transit Administration funding under Sections 5307 and 5310, and Discretionary programs to deliver operations, capital and mobility management programs; and

**WHEREAS**, Paratransit, Inc. must comply with Federal Transit Authority (FTA) Circular 5010.1E Chapter VI, Section 2 Internal Control, g. Standards of Internal Control and Audit Resolutions;

**NOW, THEREFORE BE IT RESOLVED** that the Board of Directors of Paratransit, Inc. adopts Resolution 09-25 Standards of Internal Control and Audit Resolutions for Federal Grants.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025





## **Standards of Internal Control and Audit Resolutions Policies for Federal Grants**

Paratransit, Inc.'s standards of internal control and audit resolutions policies provides for:

- (a) Recipient management policies that govern implementation of the Award must be clearly stated, understood throughout the organization, and conformed to applicable legislative and administrative requirements.
- (b) The recipient's formal organization structure must clearly define, assign, and delegate appropriate authority for all duties.
- (c) Responsibility for duties and functions must be segregated within the organization to ensure that adequate internal checks exist. Recipients should pay particular attention to authorization, performance, recording, inventory control, and review functions to reduce the opportunity for unauthorized or fraudulent acts.
- (d) A system of organizational planning should exist to determine financial, property, and personnel resource needs.
- (e) Written operating procedures must exist and be simply stated, yet meet the recipient's operating, legal, and regulatory requirements. In developing its procedures, the recipient should consider such factors as feasibility, cost, risk of loss or error, and availability of suitable personnel. Other important considerations are the prevention of illegal or unauthorized transactions or acts.
- (f) The recipient's information system must reliably provide needed operating and financial data for decision-making and performance review.
- (g) The recipient must provide proper supervision, and performance must be subject to review of an effective internal audit program.
- (h) All personnel must be properly qualified for their assigned responsibilities, duties, and functions; education, training, experience, competence, and integrity should be considered in assigning work; all must be held fully accountable for the proper discharge of their assignments.
- (i) Expenditures must be controlled so that construction, equipment, other property, and services are acquired and received as contracted for (as to quality, quantity, price, and time of delivery); authorizations for expenditures must conform to applicable statutes, regulations, and policies.
- (j) All real property, equipment, expendables, and funds must be safeguarded to prevent misuse, misappropriation, waste, or unwarranted deterioration or destruction.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 7A**

**AGENDA TITLE:** Nominations and Election of Officers of the Board of Directors for Calendar Year 2025

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**RECOMMENDED ACTION:**

Open nominations for each of the three offices: President, Vice-President, Secretary/Treasurer and conduct elections. Upon appointment, the officers shall become effective the day following the meeting (March 4, 2025). This will allow for all actions taken by the Board at the March meeting to be signed consistently for audit records.

**BACKGROUND AND DISCUSSION:**

The officers of the corporation shall be a Chair of the Board, a Vice Chair of the Board, Secretary/Treasurer of the Board. The Chair of the Board shall report their nomination for officers of the corporation for consideration. Officers shall serve at the pleasure of the Board.

A definition of the duties of each officer position is listed below:

**Chair of the Board:** The Chair of the Board shall direct the affairs of the corporation with other elected officers and Board members by presiding at all regular meetings of the corporation and of the Board; shall, with ratification of the Board, appoint persons to all Committees.

**Vice Chair of the Board:** The Vice Chair of the Board shall preside at

meetings in the absence of the Chair and assist the Chair as needed. The Vice Chair shall assume the duties of the Chair if the position is vacated.

**Secretary/Treasurer of the Board:** The Secretary/Treasurer of the Board shall maintain a record of the proceedings of all meetings of the Board. The Secretary/Treasurer shall maintain a complete up-to-date, and accurate record of the Articles of Incorporation, Bylaws, and any amendments to the Bylaws and file with the Secretary of State any amendments to the Articles of Incorporation. Additionally, the Secretary/ Treasurer shall receive a report quarterly on the financial statement of the corporation for the Board from the Chief Financial Officer and more frequently as requested by the Board. The books and records of the corporation in the hands of the Secretary/ Treasurer shall be open to inspection at all times to the directors. There shall be an annual audit by a certified public accountant.

**FISCAL IMPACT:**

None

**ATTACHMENTS:**

None



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 7B**

**AGENDA TITLE:** Adopt Resolution 10-25 Authorizing the President and CEO to Make Updates to all Federally Required Plans and Programs, as Needed, Due to Current and Anticipated Changes Required by Presidential Executive Order and Legislative Changes

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**RECOMMENDED ACTION:**

Adopt Resolution 10-25 authorizing the President and CEO to make updates to all federally required plans and programs, as needed, due to current and anticipated changes required by Presidential Executive Order and legislative changes.

**BACKGROUND AND DISCUSSION:**

Federal contractors are required to have a Board approved Procurement Manual, Title VI Plan, Title VI EEO Program, Limited English Proficiency Plan, Drug and Alcohol Testing Program, Transit Asset Management Plan, Public Transit Agency Safety Plan, Affirmative Action Program, Disadvantaged Business Enterprise plan, Drugfree Workplace Program, and Certificates and Assurances for federal grants.

Since President Trump's inauguration, he has issued multiple Executive Orders that have impacted the plans and programs federal contractors are required to have in place in order to maintain their federal funding. These orders have been effective immediately without lead time for implementation; therefore, agencies are required to react quickly to update plans and

programs to remain in compliance. Any updates made would be agendaized and reported on at the Board Meeting occurring immediately after the updates are made.

**FISCAL IMPACT:**

The updates to federally required plans and programs would allow Paratransit, Inc. to remain compliant and eligible for federal funds. Failure to maintain timely updates could jeopardize the availability of federal capital and operating funds.

**Attachments:**

1. Resolution 10-25



**RESOLUTION NO. 10-25**  
**AUTHORIZING THE PRESIDENT AND CEO TO MAKE UPDATES TO**  
**ALL FEDERALLY REQUIRED PLANS AND PROGRAMS, AS NEEDED,**  
**DUE TO CURRENT AND ANTICIPATED CHANGES REQUIRED BY**  
**PRESIDENTIAL EXECUTIVE ORDER AND LEGISLATIVE CHANGES**

**WHEREAS**, the Paratransit, Inc. Board of Directors is required to adopt the following federally required plans and programs:

- Procurement Manual;
- Title VI and Title VI Equal Employment Opportunity Programs;
- Limited English Proficiency Plan;
- Drug and Alcohol Testing Program;
- Transit Asset Management Plan;
- Public Transit Agency Safety Plan;
- Affirmative Action Program;
- Disadvantaged Business Enterprise Plan;
- Drugfree Workplace Program; and
- Federal Certificates and Assurances (related to grant funding).

**WHEREAS**, Paratransit, Inc. is a recipient of federal funds for operating and capital purposes; and

**WHEREAS**, updates to plans and programs will be reported on at the Board Meeting occurring immediately after the plan and program changes are made; and

**WHEREAS**, updated plans and programs will be transmitted to our funding partners for compliance.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts Resolution 10-25 approving the President and CEO to make updates to all federally required plans and programs, as needed due to changes required by Presidential Executive Order or legislative changes.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 7C**

**AGENDA TITLE:** Adopt Resolution 11-25 Authorizing the President and CEO to Make Administrative Updates to all Federally Required Plans and Programs, as Needed

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**RECOMMENDED ACTION:**

Adopt Resolution 11-25 authorizing the President and CEO to make administrative updates to all federally required plans and programs, as needed.

**BACKGROUND AND DISCUSSION:**

Federal contractors are required to have a Board approved Procurement Manual, Title VI Plan, Title VI EEO Program, Limited English Proficiency Plan, Drug and Alcohol Testing Program, Transit Asset Management Plan, Public Transit Agency Safety Plan, Affirmative Action Program, Disadvantaged Business Enterprise plan, Drugfree Workplace Program, various financial plans for federal grant payments, planning, reporting, record retention, internal controls, data collection, storage, and transmission, and Certificates and Assurances for federal grants.

Through the course of normal business, processes and areas of responsibility may change. These changes may impact the plans and programs federal contractors are required to have in place in order to maintain their federal funding. This resolution would allow the President and



CEO to make administrative updates to the federally required plans and programs as needed.

**FISCAL IMPACT:**

The updates to federally required plans and programs would allow Paratransit, Inc. to remain compliant and eligible for federal funds. Failure to maintain timely updates could jeopardize the availability of federal capital and operating funds.

**Attachments:**

1. Resolution 11-25



**RESOLUTION NO. 11-25  
AUTHORIZING THE PRESIDENT AND CEO TO MAKE  
ADMINISTRATIVE UPDATES TO ALL FEDERALLY REQUIRED  
PLANS AND PROGRAMS, AS NEEDED**

**WHEREAS**, the Paratransit, Inc. Board of Directors is required to adopt the following federally required plans and programs:

- Procurement Manual;
- Title VI and Title VI Equal Employment Opportunity Programs;
- Limited English Proficiency Plan;
- Drug and Alcohol Testing Program;
- Transit Asset Management Plan;
- Public Transit Agency Safety Plan;
- Affirmative Action Program;
- Disadvantaged Business Enterprise Plan;
- Drugfree Workplace Program;
- Allowable Costs, Cash Management, Safeguarding of Funds, and Recording and Identification of Assets Policies for federal grants;
- Federal Payment Policies for federal grants;
- Financial Reporting Policies for federal grants;
- Internal Control Policies for federal grants;
- Record Retention Requirements for federal grants;
- Financial Planning for federal grants;
- Methods for Collection, Transmission, and Storage of Information for federal grants;
- Standards of Internal Control and Audit Resolutions for federal grants; and
- Federal Certificates and Assurances (related to grant funding).

**WHEREAS**, Paratransit, Inc. is a recipient of federal funds for operating and capital purposes; and

**WHEREAS**, administrative updates may be needed to plans and programs due to changes in business processes and areas of; and

**WHEREAS**, updated plans and programs are required of federal contractors to maintain federal funding.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts Resolution 11-25 approving the President and CEO to make administrative updates to all federally required plans and programs, as needed.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 7D**

**AGENDA TITLE:** Adopt Resolution 12-25 Setting the Fare Structure for Paratransit, Inc.'s Transit Services

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**RECOMMENDED ACTION:**

Adopt Resolution 12-25 setting the fare structure for Paratransit, Inc's transit services.

**BACKGROUND AND DISCUSSION:**

Paratransit, Inc. operates Transit services throughout much of Sacramento County, and has the potential to operate in portions of the adjoining counties, in accordance with State and Federal requirements and regulations. As an operator of Transit services who utilizes State and Federal funds, we are required to adopt fare policies for our services. Previously, the Board adopted fares for our non-ADA service but with the changes in our services and our evolving service delivery models it is necessary to adopt a new set of fares. These policies will be submitted to the Federal Transit Administration during the set-up process for Direct Recipient status and subsequently during Triennial Reviews.

It is to note that currently all of our general public routes operate as Deviated Fixed Routes with deviations for the general public and as such do not require complementary paratransit service. However, as we evaluate our routes and look to expand it is likely that we will need to amend the service type to limit deviations for only seniors and persons with disabilities, or even to operate them as standard fixed routes. In both cases, ADA complementary paratransit is required. Additionally, for all services currently operated as People to Produce and Home to Healthcare, the fares are waived as the Measure A funds included a fare subsidy item. Should that funding end, the fares included in this policy would apply.

All services provided to the regional center are excluded from this fare structure, as those trips are covered under a separate funding agreement.

**FISCAL IMPACT:**

This fare policy is required to be updated to maintain eligibility for state and federal funds.

**ATTACHMENTS:**

1. Resolution 12-25
2. Fare Policy for Paratransit, Inc.'s Transit Services



**paratransit**  
*Connecting You ...for over 40 years* **inc.**

## **PARATRANSIT TRANSIT SERVICE FARE STRUCTURE AND POLICY**

### **Fare Types:**

**Deviated Fixed Route Fare (Deviations for General Public): \$2.00**

**Deviated Fixed Route Fare (Deviations for Senior/Disabled): \$2.00**

**Fixed Route General Public Fare: \$2.00**

**Fixed Route Half Fare: \$1.00**

**Fixed Route Student Fare: \$1.00**

**Children Under the Age of 5: Free with Fare Paying Adult**

**Americans with Disabilities Act Complementary Paratransit Service**

**Single Fare - \$4.00**

- Have the exact fare **prior** to boarding. Vehicle operators do not make change, or accept checks or credit cards.
- Do not deliberately evade paying a fare.
- A personal care attendant on ADA Paratransit does not have to pay fare, but must be transported to and from the same location as the passenger.
- All companions/guests (including children) must pay the same fare as the passenger and must be transported to and from the same location as the passenger.



## RESOLUTION NO. 12-25

### ADOPTING THE FARE STRUCTURE FOR PARATRANSIT, INC'S TRANSIT SERVICES

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s prior fare structure was limited to non-Americans with Disabilities Act (non-ADA) service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies into their own documented policy manual.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Fare Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## RESOLUTION NO. 13-25

### **ADOPTING THE AMERICANS WITH DISABILITIES ACT APPLICATION AND APPEALS PROCESS FOR COMPLEMENTARY PARATRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service is evolving and may include the need for ADA Complementary Paratransit; and

**WHEREAS**, Paratransit, Inc. has a nationally renowned ADA application, eligibility and appeals process it has used from Honolulu, HI to Boston, MA; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies into their own documented policy manual.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Americans with Disabilities Act Application and Appeals Process for Complementary Paratransit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



**IMPORTANT INFORMATION  
FOR APPLICANTS FOR PARATRANSIT, INC.  
ADA PARATRANSIT SERVICES**

---

To apply for paratransit eligibility, you must complete a two-part process.

**First**, you must submit the following:

- Completed **PARATRANSIT APPLICANT INFORMATION SHEET**
- Signed and completed **Application for ADA Paratransit Eligibility** form
- Signed and completed **Release of Information** form
- Signed and completed **Paratransit Inc, Evaluation Consent** form

Please submit the above either by email at:

[AGarcia@Paratransit.org](mailto:AGarcia@Paratransit.org)

**OR**

Submit by mail to:  
Paratransit, Inc.  
2501 Florin Road  
Sacramento, CA 95822

**Second**, you must complete an in-person interview. This interview will be arranged once your completed application is received.

**EVERY QUESTION MUST BE ANSWERED AND LEGIBLE**

**An incomplete application will be returned and will delay processing.**

**Once the Paratransit, Inc. ADA Eligibility Center receives your application, you will receive a call to arrange your in-person interview.**

**Remove this page before mailing.**

**APPLICANT INFORMATION (PLEASE PRINT)**

**First Name** \_\_\_\_\_ **Middle Initial** \_\_\_\_\_

**Last Name** \_\_\_\_\_

**Home Address** \_\_\_\_\_ **Apt#** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip** \_\_\_\_\_

**Phone (home)** \_\_\_\_\_ **(cell)** \_\_\_\_\_

**Mailing Address** *(if different from Home Address)* \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip** \_\_\_\_\_

**Email address** *(if available)* \_\_\_\_\_

**Date of Birth** \_\_\_\_/\_\_\_\_/\_\_\_\_ **Gender:** Male Female

**New Application**  **or** **Recertification**

**Please indicate your primary language:**

- English
- Russian Русский
- 中文 **(Chinese)**
- Español (Spanish)
- Hmoob (Hmong)
- tiếng Việt (Vietnamese)**
- Other

**Provide the name of a LOCAL relative/friend in case of an emergency:**

**Name** \_\_\_\_\_

**Relationship** \_\_\_\_\_

**Phone (home)** \_\_\_\_\_ **(cell)** \_\_\_\_\_

# Application for ADA Paratransit Eligibility

Please complete **ALL** sections of this form.

**An incomplete application will be returned.**

Your information will help determine what transportation service is right for you and will remain confidential. Please use black or blue pen.

**1. How did you hear about ADA paratransit?**

---

**2. Why are you applying for ADA paratransit service?**

---

**3. What is the disability or health condition that prevents you from being able to use the regular city bus?**

**Please be specific.** (for example: stroke, visual impairment, cognitive impairment, emphysema, schizophrenia, etc.)

---

---

**4. Do you have other physical, cognitive, visual, or mental health disabilities or conditions that limit your ability to use the regular city bus?**  Yes  No If yes, please explain:

---

**5. When did you first experience the conditions you described above?**

0-1 year ago  1-5 years ago  Longer than 5 years

**6. Is your disability temporary?**

Yes, I expect it to last \_\_\_\_\_ months.  No, it is permanent.

I don't know.

**7. ADA paratransit drivers cannot perform the duties of a PCA (Personal Care Attendant).** A PCA is not provided to riders. Please bring someone with you if you need assistance beyond what the ADA paratransit driver can provide. (for example: to push your wheelchair, carry oxygen, etc.) **Do you need to bring someone to assist you when you travel outside your home?**

Yes, always.  Yes, sometimes.  No, never.

**If yes,** how does this person help you?

---

**8. Which of the following statements best describes if you had to wait outside for a ride?** (Check only one response.)

I could wait by myself for 10 to 15 minutes.

I could wait by myself for 10 to 15 minutes only if I had a seat and shelter.

I would need someone to wait with me because \_\_\_\_\_

---

**9. How far can you walk on level ground?**

\_\_\_\_\_ feet  Less than 1 block  1 block  2 blocks  3 or more blocks

**10. If using a mobility aid, how far can you go without help from someone?**

\_\_\_\_\_ feet  Less than 1 block  1 block  2 blocks  3 or more blocks

**11. Which of the following statements best describes you?**

I have never used regular public transit.

I have used regular public transit, but not since the onset of my disability.

I use regular public transit whenever my health condition allows.

**12. How do you currently travel to your most frequent destinations?** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**13. Are you able to get to/ from the public transit stop nearest your home?**

Yes  No  Sometimes

**If No or Sometimes, please explain.**

\_\_\_\_\_  
\_\_\_\_\_

**14. Do you have difficulty using your hands to grasp rails or hold tickets?**

Yes  No  Sometimes

**If Yes or Sometimes, please explain.**

\_\_\_\_\_  
\_\_\_\_\_

**15. Can you keep your balance on a moving public transit vehicle?**

Yes  No  Sometimes

**If No or Sometimes, please explain.**

\_\_\_\_\_

### **MOBILITY AID AND/OR EQUIPMENT INFORMATION**

**Which of these mobility aids do you currently use when traveling?**

Please check all that apply to you.

- manual wheelchair\*  powered wheelchair \*  walker
- support cane  powered scooter\*  walker with seat
- crutches  portable oxygen  prostheses
- leg brace  power assist wheelchair  communication board
- service animal  white cane (for visual impairments)

other (please specify) \_\_\_\_\_  no  
mobility aid

**\*If you checked manual wheelchair, powered wheelchair, or powered scooter, please answer the following question:**

**Can you propel and/or control your wheelchair or scooter without help?**

Yes  No

### **HOW DO YOU TRAVEL NOW?**

Please check **all** that apply to you.

- walk  ride in someone's car  drive a car  taxi  
 bicycle  ADA paratransit  public bus  train  
 other:

---

**Do you use a regular city bus by yourself?**  Yes  No **If yes, when did you last use it?** \_\_\_\_\_

**Have you ever had training on using regular city buses?**  Yes

No  I have never ridden a city bus.

I am interested in learning how to ride the city bus (travel training).

**If yes, please note when and where you received this training.**

---

### **FUNCTIONAL ABILITIES USING PUBLIC BUSES AND LIGHT RAIL TRAINS**

**What best describes your functional ability to use regular city buses independently? (CHECK ALL THAT APPLY)**

I can get to and from bus stops/stations if the distance is not too far.

Because of my disability or medical condition, I have difficulty understanding or remembering the things I would have to do to use regular city buses.

I can use regular city buses if I already know the route.

I have a visual impairment that causes me to be unable to use regular city buses at times. Please explain these circumstances.



---

---

I cannot use regular city buses independently for a different reason. Please explain.

---

## **CERTIFICATION OF APPLICANT**

**I certify that the information in this application is true and correct.** I understand that knowingly falsifying this information will result in a loss of ADA paratransit services and a penalty under the law.

I understand it may be necessary to contact a professional familiar with my functional abilities to assist in determining my eligibility. I understand that all information will be kept strictly confidential, and only information required to provide the services I request will be disclosed to those who perform the services.

I also understand that, at no expense to me, I may be required to participate in an in-person functional evaluation of my travel skills and

I agree to participate if one is necessary.

I agree to notify the Paratransit Inc. ADA Eligibility Center if my condition changes, if my mobility device has been replaced, if I have a new mobility device, or if I no longer need to use the ADA paratransit service.

---

\_\_\_\_\_ Date \_\_\_\_\_  
**(Signature of Applicant - REQUIRED)**

**Did someone help you fill out this application?**

Printed Name \_\_\_\_\_

Relationship to Applicant \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

Daytime Phone # \_\_\_\_\_ Evening Phone # \_\_\_\_\_

Agency Name (if applicable)

---

---

**Americans with Disabilities Act (ADA)  
Request for Professional Verification  
Release of Information**

**Applicant**

**Name:** \_\_\_\_\_

**Applicant Date of**

**Birth:** \_\_\_\_\_

**Please provide the name and contact information of a licensed professional familiar with your disability. Unreadable or incomplete applications will be returned.**

**Professional's**

**Name:** \_\_\_\_\_

**Name of**

**Institution:** \_\_\_\_\_

**Office**

**Phone:** \_\_\_\_\_

**Office**

**Fax:** \_\_\_\_\_

**I certify that the information given in this application is correct. I authorize the licensed professional listed above to provide information to Paratransit, Inc. to complete the ADA Paratransit Eligibility Process.**

\_\_\_\_\_  
Signature of Applicant or Authorized Representative Date

\_\_\_\_\_  
Print Name of

\_\_\_\_\_  
Authorized Representative 8

**Paratransit Inc. Evaluation Consent Form**

I, \_\_\_\_\_, certify that I am a person with disabilities within the meaning of the Americans with Disabilities Act and that all the information I may give in the evaluation process will be correct to the best of my knowledge. I understand that only persons with disabilities within the meaning of the Americans with Disabilities Act who are functionally unable to ride fixed-route (non-commuter public bus and rail systems) may be eligible to ride Paratransit Inc. paratransit and that an evaluation test is required to determine and/ or retain Paratransit Inc. paratransit eligibility. I understand that the eligibility test will consist of a transit interview and functional activity testing that simulates using a public bus. The functional activity testing will involve walking/ wheeling, sitting/ standing activity, transfers, curbs, ramps, and uneven surface negotiation.

I have requested eligibility or renewal of eligibility to ride Paratransit Inc. paratransit systems and hereby consent to:

The performance of the evaluation mentioned above.

The possible video and audio recording of the evaluation above. (If I am found eligible), the use of my picture, name, and other personal identifying information on a future Paratransit Inc. paratransit ID card will be issued to me.

The use of my picture, name, address, telephone number, disability, and functional information in the Paratransit Inc. paratransit database to facilitate paratransit services to me by Paratransit Inc. paratransit and its providers and for Paratransit Inc. paratransit’s record-keeping.

If I am found eligible, I agree to abide by all Paratransit Inc. paratransit rules applicable to riders to the extent that they do not conflict with applicable law.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

PCA Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**For a parent, legal guardian, or conservator:** The undersigned certifies that they are the parent, legal guardian, or conservator of the participant and, on behalf of myself and the participant, agree to the terms of this Consent.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Paratransit Inc**  
**Appeal Process for ADA Paratransit Eligibility Determinations**

Paratransit, Inc. will hear appeals from determinations of paratransit eligibility. Individuals may appeal denial of eligibility for paratransit services, eligibility category, eligibility conditions, and/or trip denials.

**1. Filing and Appeal**

- A. All appeals must be filed at Paratransit, Inc.'s Administrative Offices and directed to the Director of Strategic Initiatives and Mobility: by telephone at (916) 429-2009; in or in person at 2501 Florin Rd, Sacramento, CA 95822. Paratransit, Inc. will assist appellants in completing Paratransit, Inc.'s Appeal Form, as necessary.
- B. Appeals of eligibility determinations must be filed within sixty-five (65) calendar days after receipt of the original determination of 1) ineligibility, 2) conditional eligibility, or 3) denial of a specific trip request. If the sixty-fifth day after the original determination or trip denial is on a weekend or legal holiday, an appeal will be accepted on the next business day. On the Appeal Form, the appellant shall state the grounds for and the facts in support of the appeal. An appellant may request an appeal hearing without providing additional and without the submission of additional written material or information. Any written material regarding the appellant's specific functional abilities and limitations and other supporting materials, if any, must be submitted with the appeal is the appellant is unable to obtain supporting materials by the deadline to file the appeal, the appeal shall still be accepted.

**2. Receipt of Appeal Letter/Scheduling the Hearing**

- A. After Paratransit, Inc. receives the Appeal Form and supporting documents, the Director of Strategic Initiatives and Mobility or designee will either 1) grant the appeal and appellant will be entitled to the disputed service(s), or 2) forward the request to Paratransit, Inc.'s Chief Administrative Officer or designee to schedule the matter for hearing. Initial review of appeal requests by the Director of Strategic Initiatives and Mobility or designee will be completed within five (5) business days after receipt of the Appeal Form and supporting documents. Paratransit, Inc. will inform the appellant of the Director of Strategic Initiatives and Mobility's decision within three (3) business days of the determination of the Director of Strategic Initiatives and Mobility. Such notification shall be provided directly to the appellant and shall include a written statement describing the decision

- B. If an appeal is not granted by the Director of Strategic Initiatives and Mobility, Paratransit, Inc. will schedule an appeal hearing date and time. Paratransit, Inc. will provide the appellant written notice of the date, time and place of the hearing at least fifteen (15) calendar days prior to the hearing date (in accessible format if appropriate). The hearing shall be scheduled no more than thirty (30) days from the determination by the Director of Strategic Initiatives and Mobility.

If the appellant needs to postpone the hearing date, they should submit a request in writing to Paratransit, Inc., except in the case where an appellant is prohibited from doing so due to a disability. If the appellant is unable to submit a request in writing due to a disability, he or she may submit the request via telephone to Paratransit, Inc. at (916) 429-2009. The request should state the specific reasons that support the postponement and indicate that a copy of the request has been sent to the other party.

The Paratransit, Inc. Chief Administrative Officer or designee will rule upon postponement requests. Each appellant may request one (1) postponement. Postponement may be granted in cases of death or serious illness. If the hearing officer finds good cause and grants a postponement, Paratransit, Inc. will notify the appellant. The hearing will be scheduled for no later than 15 days from the determination of the postponement and a new notice issued. If the postponement request is denied, the hearing will proceed as scheduled. The appellant and his/her representative or advocate are not required to be present at the hearing. However, the appellant must inform the Director of Strategic Initiatives and Mobility, if he/she will not be present at the hearing, either by marking the appropriate box on the appeal form or by telephone, at least twenty-four (24) hours prior to the hearing, at (916) 429-2009.

Paratransit, Inc. will arrange transportation, for the appellant only, (in accordance with the ADA, appellant's transportation shall also be made available to a personal care attendant and companion boarding at the same time and location as the appellant), to and from the hearing, if necessary. Transportation will be provided at no cost from any location with the current Paratransit, Inc. service area. The appellant may bring a representative or advocate to the hearing: however, Paratransit, Inc. will not provide free transportation for the representative or advocate.

- C. Appeals will be heard and decided by an Appeal Panel. The Appeal Panel consists of four (4) individuals with interest and experience in disability matter and shall consist of a combination of in-house transit personnel, outside transit agency personnel and members of Paratransit, Inc.'s Disability Advisory Committee. Paratransit, Inc.'s Director of Strategic Initiatives and Mobility shall maintain as list of current Appeal Board members.

Prior to scheduling a hearing date and time, Paratransit, Inc.'s Director of Strategic Initiatives and Mobility or designee will select four (4) members of Paratransit, Inc.'s Appeal Board to serve on Appeal Panel. Paratransit, Inc. shall notify the appellant, in writing, of the names of the four (4) selected Appeal Panel members and shall include a biographical statement for each of the four (4) selected members. If after review of the biographical statements, the appellant feels that any of the selected Appeal Panel members may have a conflict of interest in his or her case, the appellant may notify Paratransit, Inc. that he or she wishes to the Appeal Panel members removed from his or her case. The appellant need not share with Paratransit, Inc. the reasons he or she would like and potential Appeal Panel members removed from the case. The appellant shall notify Paratransit, Inc. within five (5) calendar days from Paratransit, Inc.'s written notice. The appellant may notify Paratransit, Inc. by telephone at (916) 429-2009; in writing or in person at 2501 Florin Rd, Sacramento CA 95822. Upon notification, Paratransit, Inc. will removed the requested Appeal Panel member(s) from the appellant's case and randomly select a replacement Appeal Panel member(s). The appellant will be notified in writing of the replacement Appeal Panel member(s) and shall be provided with a biographical statement for the replacement member(s). The appellant will be given an opportunity to notify Paratransit, Inc. if the appellant feels any of the replacement Appeal members may have a conflict of interest. The appellant must notify Paratransit, Inc. within five (5) calendar days from the date of Paratransit, Inc.'s written notice. If Paratransit, Inc. must remove the replacement Appeal Panel member(s) from the case, Paratransit, Inc. shall proceed with the remaining members, so long as at least two (2) of the assigned members remain. If more than two (2) of the volunteer Appeal Board members assigned to the Appeal Panel are not present at the time and place set for the hearing, the hearing shall be rescheduled.

### **3. Hearing Procedures**

- A. Copies of the original application submitted by the appellant and any additional material submitted by the appellant in filing the appeal, will be provided to the Appeal Panel five (5) business days in advance of the hearing. Documents to be submitted as evidence at the hearing, including a list of witnesses, will be provided to each party five (5) business days in advance of the hearing.
- B. The Appeal Panel shall hear and consider the evidence and witnesses presented by Paratransit, Inc. and the appellant including, without limitation:
  - 1. The information provided in the original application;
  - 2. Any additional information, written or verbal, received from the appellant;
  - 3. The individual originally determining eligibility, or if unavailable, any report prepared by that person;
  - 4. The statements of the appellant, his/her advocate and any other witnesses offered by the appellant;



5. Information from Paratransit, Inc. staff regarding its services, the architectural or other barriers impacting access to fixed route service or other eligibility criteria; and
  6. Any other material that is deemed by the hearing officer to be relevant to the appellant's ability to use Paratransit, Inc.'s fixed route service.
- C. The parties may question and cross-examine witnesses. Parties may question all witnesses and cross-examine adverse witnesses. The Appeal Panel shall question witnesses and review documents as necessary to provide a thorough hearing. When the questioning of witnesses is complete, panel members may question witnesses. The Appeal Panel shall consider the relevant facts and shall weigh evidence in relation to its reliability. Only evidence presented during the hearing may be considered in the findings and decision.
- D. Immediately after the hearing, the Appeal Panel shall prepare its findings of fact based on the evidence presented. The findings shall include a determination of the appellant's functional abilities and limitations relative to Paratransit, Inc.'s fixed route service. The appeal Panel shall make its recommendation by a majority vote of the panel members. The Paratransit, Inc. Chief Administrative Officer or designee shall prepare a written decision upon review of the Appeal Panel's recommendation. The decision of Paratransit, Inc.'s Chief Administrative Officer or designee shall be final. Paratransit, Inc.'s Chief Administrative Officer or designee shall provide the written decision to the appellant within thirty (30) calendar days after the hearing.

An adverse final decision by Paratransit, Inc.'s Chief Administrative Officers or designee will limit the appellant's right to other recourse. Therefore, the appellant may wish to seek counsel with a disability rights advocate or attorney, or contact a private attorney before participating in the appeal process, to explore his or her options.

#### **4. Interim Service**

During the period between the receipt of an appeal determination of eligibility and the determination of the Appeal Panel, disputed ADA paratransit service will not be provided to the appellant except as provided below:

1. If an appeal is made regarding a specific trip by a certified or conditionally certified passenger, then service for the specific trip in question will be provided until an appeal hearing is concluded.
2. If Paratransit, Inc. Chief Administrative Officer or designee does not issue a written decision within thirty (30) calendar days, the appellant shall be presumed eligible for paratransit services unless and until a contrary decision is made.

## **5. Privacy of Appellants**

- A. All Paratransit, Inc. and Appeal Panel copies of appellant's applications and supporting materials remain the property of the Paratransit, Inc. and will be returned to the Director of Strategic Initiatives and Mobility at the conclusion of the appeal hearing.
- B. Members of the Appeal Panel are strictly prohibited from discussing the details of an appeal or revealing the name or other identifying characteristics of the appellant with any person not directly involved in the appeal. Members may discuss information of a general sort regarding a particular type of disability and its functional impact upon an individual's ability to use fixed route transit service in preparation for a hearing, but Appeal Panel members shall take care that information regarding specific appellants is not shared.
- C. Appellants may request that the hearing be conducted in closed session. At appellant's request, all parties except All Panel members, necessary Paratransit, Inc. staff and witnesses, the appellant and his/her advocate and witnesses shall be excluded from the hearing.
- D. When the hearing is concluded the matter will be submitted to the panel, a decision will be made and a written decision, including the reasons therefor, will be prepared and copies sent to the parties within thirty (30) calendar days after the hearing.
- E. Audiotapes will be made of all hearings. The tapes of hearings, together with all supporting materials, will remain the property of the Paratransit, Inc. and held securely for a minimum of five (5) years until the tapes are destroyed. Copies of these tapes and materials will be made and released to third parties through the process of legal discovery or as otherwise required by law. Upon appellant's request, copies of the audiotaped proceedings shall be provided to the appellant at no cost.



**Paratransit, Inc.  
Board of Directors Staff Report  
Agenda Item 7F**

**AGENDA TITLE:** Adopt Resolutions 14-25 through 20-25 for the Paratransit, Inc. Transit Service Operating Policies

**MEETING DATE:** March 3, 2025

**PREPARED BY:** Tiffani M. Scott, President and CEO

---

**RECOMMENDED ACTION:**

Adopt Resolutions 14-25 through 21-25 for the Paratransit, Inc. Transit Operating Service Policies.

**BACKGROUND AND DISCUSSION:**

Paratransit, Inc. operates Transit services throughout much of Sacramento County, and has the potential to operate in portions of the adjoining counties, in accordance with State and Federal requirements and regulations. As an operator of Transit services who utilizes State and Federal funds, we are required to adopt service policies in a number of areas. Previously, the Board adopted services for our non-ADA service but with the changes in our services and our evolving service delivery models it is necessary to adopt a new set of policies. These policies will be submitted to the Federal Transit Administration during the set-up process for Direct Recipient status and subsequently during Triennial Reviews.

Attached for consideration are the following:

- Abusive or Disruptive Behavior Policy (policy language in ADA Rider's Guide)
- Carry-On Bags/Packages Policy (policy language in ADA Rider's Guide)
- Late Cancel-No Show Policy (policy language in ADA Rider's Guide)
- Lost and Found Policy (policy language in ADA Rider's Guide)
- Same Day Service Policy (policy language in ADA Rider's Guide)
- Transporting Children Policy (policy language in ADA Rider's Guide)
- Transporting Service Animals Policy (policy language in ADA Rider's Guide)

- ADA Rider's Guide

## **FISCAL IMPACT:**

These policies are required to be updated to maintain eligibility for state and federal funds.

## **ATTACHMENTS:**

1. Resolution 14-25
2. Resolution 15-25
3. Resolution 16-25
4. Resolution 17-25
5. Resolution 18-25
6. Resolution 19-25
7. Resolution 20-25
8. Abusive or Disruptive Behavior Policy
9. Carry-On Bags/Packages Policy
10. Late Cancel-No Show Policy
11. Lost and Found Policy
12. Same Day Service Policy
13. Transporting Children Policy
14. Transporting Service Animals Policy
15. ADA Rider's Guide



## **RESOLUTION NO. 14-25**

### **ADOPTING THE ABUSIVE OR DISRUPTIVE BEHAVIOR POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Abusive or Disruptive Behavior Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **RESOLUTION NO. 15-25**

### **ADOPTING THE CARRY-ON BAGS/PACKAGES POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Carry-on Bags/Packages Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **RESOLUTION NO. 16-25**

### **ADOPTING THE LATE CANCEL- NO SHOW POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Late Cancel- No Show Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **RESOLUTION NO. 17-25**

### **ADOPTING THE LOST AND FOUND POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Lost and Found Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025





## **RESOLUTION NO. 18-25**

### **ADOPTING THE SAME DAY SERVICE POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Same Day Service Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **RESOLUTION NO. 19-25**

### **ADOPTING THE TRANSPORTING CHILDREN POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Transporting Children Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025



## **RESOLUTION NO. 20-25**

### **ADOPTING THE TRANSPORTING SERVICE ANIMALS POLICY FOR PARATRANSIT, INC.'S TRANSIT SERVICES**

**WHEREAS**, Paratransit, Inc. is an operator of public transit service that it operates under its own authority; and

**WHEREAS**, Paratransit Inc.'s service policies were limited to it's non-ADA service; and

**WHEREAS**, Paratransit, Inc. now operates an array of public transit services to the Community with multiple fare types; and

**WHEREAS**, Paratransit, Inc. wishes to codify these policies for all service modes.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors of Paratransit, Inc. adopts the Transporting Service Animals Policy for Transit Services.

---

Patrick Hume, Chair of the Board  
Paratransit, Inc. Board of Directors  
Dated: March 3, 2025

**PARATRANSIT, INC.**  
**AMERICANS WITH DISABILITIES ACT (ADA)**  
**SERVICE RIDER'S GUIDE**

## **WELCOME**

Paratransit, Inc.'s ADA Service is origin to destination, *shared-ride public* transportation for individuals who are unable to use Paratransit, Inc.'s (PI) bus system (also referred to as fixed-route). The ADA Service Rider's Guide is designed to help you understand American with Disabilities (ADA) paratransit service and the rider's responsibilities while using the service.

## **GENERAL INFORMATION**

Paratransit, Inc. provides transportation to the Sacramento County Area that is compliant with the requirements of the Americans with Disabilities Act (ADA) of 1990.

Service is available on a pre-arranged basis for any trip purpose within  $\frac{3}{4}$  mile of any Paratransit, Inc.'s fixed route. If you feel you may be eligible for service, you must first apply through PI's application process and be found eligible for the service according to ADA guidelines.

### **Accessible Formats**

If you require this ADA Service Area Rider's Guide in another format, please call 916-429-2009 option 4 or TDD 916-429-2568 (for hearing impaired). It is also available online at [www.paratransit.org](http://www.paratransit.org)

### **ADA Paratransit Service for Visitors**

A "Visitor" is an individual with a disability who does not reside in the PI ADA service area. For visitors who present documentation that they have been ADA paratransit certified in the jurisdiction in which they reside; we shall provide services in the Paratransit ADA service area. When making your trip request(s), let the reservationist know that you are visiting from another area and include which ADA paratransit system you are certified in, if applicable. If you require ADA paratransit beyond 21-day limit, you must certify with Paratransit, Inc.

## **Paratransit ADA Service Area**

Paratransit's ADA Service Area is  $\frac{3}{4}$  mile radius of PI's fixed route bus routes during regular service hours.

There are transfer points, which can connect passengers to other paratransit services provided in adjacent jurisdictions, such as SacRT, Folsom, Roseville and West Sacramento. Reservationists will provide assistance in arranging your trip to connect at a transfer point, if needed.

## **Service Days and Hours**

ADA Service is available during the same days and hours as PI's fixed route bus operates.

## **MAKING A RIDE RESERVATION**

### **Numbers to Call**

916-429-2744 or 1-800-6776  
916-429-2568 (TDD)  
916-429-2488 (Automated Telephone System)

To access the Automated Telephone System, you will need to enroll to obtain a Personal Identification Number and password. Call 916-429-2009 and select Option 4 and speak to one of the Transportation Operations Clerks.

### **Reservation Hours**

The Paratransit, Inc. Reservations Department is open Monday through Friday from 8:00 a.m. to 5:00 p.m. with a voicemail service to request trips on the Sundays or Holidays for next day service. All trips must be scheduled one to two days in advance. We do not provide Same Day Service. Please have the following information available prior to calling:

- Your First and Last name
- The date you would like to travel

- Your home address
- Telephone number we can reach you at when traveling, if possible
- Pick up location
- Destination
- The time you would like to travel and return or the time you need to be at your destination
- If you are traveling alone or with a Personal Care Attendant, Companion (including child or guest) or Service Animal
- Any mobility devices you will be using such as scooter, wheelchair, walker, or any other mobility equipment
- If you will be transporting oxygen

Since this is a shared-ride service, the vehicle operator may make other stops on the way to your destination, so please allow plenty of time to get to and from your destination.

If you have an appointment, notify the reservationist to assist you with a “*ready time*” to be picked up. The reservationist will then inform you of the necessary pick up time to be at your appointment on time. Should you choose to instead schedule a pick up time, we recommend if you have an appointment that you give yourself enough time for the vehicle operator to board and de-board you and for you to get from the bus to the office you need (maybe an extra 10-15 minutes) keeping in mind this is a shared-ride service.

## **Passenger Assistance**

Paratransit vehicle operators will escort passengers to and from the vehicle and main door of their residence or a facility. Additionally, vehicle operators will assist passengers on and off the vehicle. If passengers require other types of help, like managing bags or packages, finding an office inside a large building, filling prescriptions, etc., we recommend you bring along a personal care attendant.

## **Personal Care Attendant**

A personal care attendant assists the passenger with daily life functions, and may provide assistance during the ride or at the destination. If you need assistance to travel, riding with a personal care attendant is strongly

encouraged. A personal care attendant does not have to pay fare and must be transported to and from the same location as the passenger. Passengers needing a personal care attendant must be registered with Sacramento Regional Transit Accessible Services. You must reserve space for your personal care attendant when scheduling a trip.

***Note: A family member or friend will be regarded as a Companion accompanying the eligible rider, and not as a Personal Care Attendant, unless the family member or friend is acting in the capacity of a personal care attendant.***

### **Companions/Guests (including children)**

A companion or guest is someone riding with the passenger, but not as a Personal Care Attendant. You may arrange to bring one companion/guest along on each ride, in addition to a Personal Care Attendant.

Companions/guests must be transported to and from the same location as the passenger. Additional companions/guests may be scheduled, if space is available. Same day additions will not be honored. All companions/guests must pay the same fare as the passenger. You must reserve space for your companion/guest (including children) when scheduling a trip.

## **TAKING A TRIP**

### **Vehicles and Operators**

ADA paratransit service may be provided using a variety of vehicles, including taxis. Paratransit, Inc. reserves the right to determine whether ADA paratransit services will be delivered using its own vehicle operators and vehicles, or using operators and vehicles of other entities (for example, taxis). You must ride in the vehicle that is sent for you. Special requests for specific vehicles and vehicle operators cannot be honored. If your pick-up and/or drop-off location is not accessible, your ADA service will be provided as curb-to-curb, all other service will be provided as origin to destination.

## **Boarding Time**

When you call to reserve your ride, you will be given a 30-minute “pick-up window” in which the vehicle will arrive. The 30-minute pick-up window allows Paratransit, Inc. to accommodate your pick up within this allotted timeframe. By being ready when the vehicle arrives, you help keep everyone’s trips on schedule.

## **How Long Will the Paratransit Vehicle Wait?**

When the vehicle arrives within the “pick-up window”, the vehicle operator will wait no more than five (5) minutes. If the vehicle arrives before your “pick-up window” starts, you may leave if you are ready; otherwise, the vehicle operator will wait until your “pick-up window” starts and then an additional five (5) minutes. As a courtesy to other passengers, please be ready at your ready time.

## **What if My Ride is Late?**

If your ride has not arrived within the 30-minute window, call 916-429-2009 and select Option 3. Paratransit staff will assist you. This number is staffed daily from 4:15 a.m. to midnight.

## **Canceling a Trip**

**The Cancel Line is open 24 hours. The minimum cancellation notice required for trips that are not needed is two (2) hours in advance of the scheduled pick-up time.** If your travel plans change or you will not be ready to board your bus at your “ready time” please call 916-429-2009 and select Option 2. Shorter notice without a compelling reason could result in service interruption.

## **Preventing No-Shows**

It is Paratransit’s goal to always make contact with passengers and provide their scheduled ride. When riders do not cancel at least two (2) hours in advance or are not available to board within five (5) minutes, it is considered a “no-show.”



## **Riders can prevent no-show situations when they:**

- Review dates, times and addresses with the reservationist to be sure information is correct
- Call the Paratransit cancel line 916-429-2009 and Select Option 2 as soon as the ride is no longer needed
- Cancel at least two (2) hours in advance of the scheduled pick-up time
- Be prepared to board at the start of your “pick-up window” and within five (5) minutes after the vehicle arrives by having any personal belongings you plan on taking with you ready, using the restroom, and having your coat (if applicable) and shoes on, etc.

## **PARATRANSIT NON-ADA SERVICE FARES**

### **ADA Trip Single Fare - \$4.00**

### **Boarding with a Mobility Device**

ADA paratransit service vehicles are lift-equipped and will accommodate mobility devices primarily designed to assist persons with mobility disabilities, such as a powered or manual wheelchair with three (3) or more wheels and that are usable indoors and various other mobility devices, provided the mobility devices can be secured and do not block the aisle or obstruct passage of other persons, and provided that they safely fit within lift design and load and platform measurements. Paratransit **will not be able** to transport mobility devices that do not fit on the lift of our vehicles.

If you change your mobility device or your mobility device breaks down and you need to use a different mobility device, you must contact PI at 916-429-2009 to report the new mobility device, before reserving a ride. If Paratransit’s ADA service observes that the vehicle lifts are unable to lift you in your wheelchair due to the combined weight, Paratransit may require that the weight is verified.

- All vehicle operators are trained to operate the lift and will secure you after boarding. A boarding belt is also used by the vehicle operator to ensure safety while in the vehicle.

- Boarding while standing on the lift is allowed, but not encouraged.
- Boarding while sitting on a mobility device other than a wheelchair, such as a walker seat is prohibited.

### **Transporting Life-Support Equipment**

You may bring a respirator, portable oxygen and/or other life-support equipment as long as it does not violate laws or rules related to transportation of hazardous materials

### **Carry-on Bags/Packages**

Due to space limitation customers may only carry, three (3) small bags on the vehicle that they are able to manage independently without the assistance of the vehicle operator. The three carry-on items must fit within a certain space either on your lap or in front of your area. If you bring more than three (3) small bags, it will be your choice whether to board with only three bags and find alternative transportation to carry the remaining bags/packages, or to decline the trip. If you travel with a companion, the companion is allowed three (3) small bags. A Personal Care Attendant is allowed to carry three (3) additional small bags/packages.

### **Transporting Children**

Children traveling as companions/guests or Personal Care Attendants, who are under the age of eight (8) or under 4 feet and 9 inches tall, are required by law to use a child safety seat or other safety restraint system. You are responsible for providing such safety equipment and for securing it and the child in paratransit vehicles.

### **Transporting Service Animals**

You may travel with a service animal such as guide dog canine companion. The use of a service animal must be identified at the time of your eligibility assessment with PI. Service Animals provide important assistance to individuals with disabilities and are welcomed at the Paratransit facility and on board of Paratransit vehicles.

*Service animals such as guide dogs are allowed to lay in the aisle next to the seat in which the passenger is seating.*

### **What is a service animal?**

- A service animal is a guide dog, signal dog, or other animal ***individually trained to work or perform tasks for an individual with a disability.*** An individual may have more than one service animal.
- Paratransit representative may ask (1) if the animal is a service animal required because of disability and (2) what task the animal has been trained to perform. However, a service animal requires no special tag, identification, certification, papers, harness, vest, cape or pass.
- A service animal must always be under the control of the handler. A service animal must be harnessed, leashed or tethered unless these devices interfere with the service animal's work or the person's disability prevents use of these devices. In that case, the person must use voice, signal, or other effective means to maintain control of the animal.
- Paratransit may refuse to transport service animals that are deemed to pose a direct threat to the health or safety of vehicle operators or other riders, create a seriously disruptive atmosphere, or are otherwise not under a passenger's control. An individual is not denied access if their service animal is denied access.

### **What are examples of specific work or tasks that service animals are trained to perform?**

- Guiding individuals with visual impairments
- Alerting individuals who are hard of hearing or deaf to intruders or sounds
- Providing minimal protection or rescue work
- Pulling a wheelchair
- Fetching dropped items for an individual with a disability
- Alerting individuals with seizure disorders to an oncoming seizure, or responding to a seizure
- Reminding individuals with depression or other psychiatric conditions to take their medication

- Sensing an anxiety attack is about to happen and taking specific action to help avoid or lessen the impact of the attack (commonly known as “psychiatric service animal”)

### What is not a service animal?

- Pets are not service animals
- Emotional support, therapy, comfort, and companion animals are not service animals. “Emotional support, therapy, comfort, and companion animals” refer to when an animal’s only function is to provide emotional support or comfort just by being with a person. Such animals do not qualify as service animals under the ADA because they have not been trained to perform a specific job or task.

### Are non-service animals allowed on Paratransit vehicles?

- Small pets and other non-service animals may be carried on paratransit service vehicle only in properly secured cages, containers or carrying cases.
- You are responsible for loading and securing the containers in the paratransit vehicles.
- Vehicle operators are not permitted to assist in carrying the animal carrier/container.

### Same Day Rides

Same Day Ride requests **will not be honored**. We are not obligated to provide same day service as per the ADA. However, Paratransit, Inc. will leave no one stranded. Remember, if you are at an **appointment** which is taking longer than you anticipated, please call 916-429-2009 and select Option 3 and ask for dispatch. The dispatcher will renegotiate your ready time.

If you are being discharged from the hospital or other medical facility, please contact reservations and we will work to provide you a trip to your residence.

## **Lost and Found**

Paratransit, Inc. is not responsible for lost and damaged items. If you leave an item on the vehicle, call 916-429-2009 and ask for the Lost & Found Department. If the item is located, you will be contacted by phone to arrange when the item will be returned to return to you. All lost & found items will be disposed of after 60 days.

## **PASSENGER RESPONSIBILITIES**

**Passengers must observe the following rules and responsibilities:**

- Smoking is prohibited on the vehicles, and is prohibited within 40 feet from the vehicle
- Parents must control children
- Have the exact fare prior to boarding. Vehicle operators do not make change, or accept checks or credit cards.
- Seatbelts or the integrated system are required by passengers on vehicles
- Do not distract the vehicle operator while the vehicle is in motion
- Personal musical devices are allowed with headphones as long as the sound is not audible to others. You may request the vehicle operator to turn on/off the vehicle radio, along with changing the channel or turning the radio up or down as long as all other passengers agree.
- Maintain appropriate, reasonable personal hygiene
- Proper attire, including shirts and shoes (or appropriate foot coverings), are required on the vehicle
- Bring a personal care attendant, if needed
- Do not deliberately evade paying a fare
- No eating or drinking is allowed on the vehicle, unless required for health reasons. Remember, bring water during the Sacramento Summers
- No petting guide dogs or other service animals without permission from the owner
- No riding under the influence of alcohol or illegal drugs
- No physical abuse of another rider or the vehicle operator

- Mobility devices and wheelchairs must be clean and in good working order

## VEHICLE OPERATOR RESPONSIBILITIES

Vehicle operators will treat you with courtesy and dignity as they escort you to and from the vehicle or main door of your pick-up locations and help you get on and off the vehicle. They can stow small personal belongings, push a manual wheelchair, provide directions or act as a sighted guide, if you need other types of help, like checking you out of a care facility, filling prescriptions, locking or unlocking your doors, managing several bags or packages, etc., please bring along a personal care attendant.

### Vehicle operators are not permitted to:

- Operate, push or lift your electric/power mobility device
- Transfer passengers from wheelchairs
- Lift or carry riders
- Cross residential thresholds
- Lock or unlock resident's doors
- Carry packages and other items
- Secure child safety systems in the vehicle or children into such systems

## SUSPENSION OF SERVICE

### Suspension for Excessive Missed Trips, No-Shows and Lateness

Excessive missed ADA service area trips are considered *excessive* when an individual reserves a number of trips and cancels a percent of those trips within any the calendar month. See sliding scale below:

Number of Trips Scheduled	Percent of Trips Late Cancels/No Shows
≥ 100	≥10%
80 – 99	≥15%
60 – 79	≥20%
40 – 59	≥25%

30 – 39	≥30%
20 – 29	≥35%
10 – 19	≥40%
1 – 9	n/a

A **no-show** occurs when the vehicle operator arrives at the pick-up location within the 30-minute pick-up window, waits the courtesy five (5) minutes and customer does not board the vehicle. **Any subsequent leg or return trip will not be automatically canceled and may result in an additional “no-show” assessment if not canceled as required by this policy.**

A **late cancellation** occurs when a customer cancels a trip less than two (2) hours before the scheduled trip.

### **Penalties for Late Cancels/No Shows**

- First offense (month) you will receive a letter
- Second offense (consecutive month (2)) you will be suspended from Non-ADA service area trips for seven (7) days
- Third offense (consecutive month (3)) you will be suspended from Non-ADA service area trips for 14 days

### **Service Suspension of Abusive or Disruptive Behavior**

Service will immediately be denied on a long-term basis or indefinitely to passengers who engage in violent, serious disruptive or illegal conduct directed at other riders or ADA service area staff. Such conduct includes, but is not limited to: threats or fear of physical/verbal abuse; unlawful harassment, including unwelcome verbal, nonverbal, or physical behavior having sexual or racial connotations; unauthorized use of equipment on the vehicle; voluntarily and repeatedly violating vehicle-riding rules, including smoking in the vehicle, eating or drinking without medical indication or defacing equipment.

## **PARATRANSIT NON-ADA SERVICE COMPLAINTS AND COMPLIMENTS**

Paratransit, Inc. cares about what you think and welcomes all compliments, complaints and suggestions about its ADA paratransit service. To submit

comments in writing or by phone please contact us at Paratransit, Inc.  
2501 Florin Rd, Sacramento, CA 95822 or call 916-429-2009 and select  
Option 4. Please provide as much information as possible. Paratransit, Inc.  
will work to ensure you get the quality of service you deserve.