
MOVE Board of Directors Meeting Agenda

Tuesday, December 10, 2024/3:00 P.M.

Videoconferencing is Available
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Email Rose Mary Cervantes for meeting Link
Rosec@movestanislaus.org

MOVE Stanislaus Transportation Board Meeting
Dec 10, 2024, 3:00 – 4:30 PM (America/Los Angeles)

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AGENDA

1. Call to Order

2. Roll Call –

Jeff Lambaren- Chairperson
Geri Vargas- Vice Chairperson
Lupe Aguilera-Director
Joyce Gandelman-Director
Yvonne Reynolds- Director

3. Public Comments

Matters under the jurisdiction of the MOVE Board of Directors, and not on the agenda may be addressed by interested parties in the audience at the beginning of the regular agenda. Any member of the audience wishing to address the Board of Directors during the "Public Comments" period shall be permitted to be heard for up to five minutes or at the discretion of the Chair.

4. Consent Calendar

- A. Board of Directors Review and Approve Meeting Minutes of November 19, 2024

Action: Approve Consent Calendar Item

5. Action Item- Tony

- A. Approve Adjustment to FY24/25 Budget -Pass Program Non-Labor Expense from \$20,000 to \$30,000.

Action: Approve Budget Adjustment

6. CEO Report- Tony

- A. Audit Firm (LSL)- Engagement Letter/Price Report
- B. Website Development
- C. Strategic Plan- Participants/Interview Questions

7. Comments by Rosa De Leon Park (Ex-Officio)

8. Comments by Board Members

9. MOVE Public Outreach Activities- Alicia

10. Program Reports- Kristin/Alicia

11. Adjourn

Next Scheduled Board Meeting:

January 21, 2025
4701 Sisk Avenue Suite 201
Modesto, CA 95356

MOVE Board of Directors Meeting Minutes

10:00 AM Tuesday, November 19, 2024

Videoconferencing is Available
"GoToMeeting" online conferencing
Email Rose Mary Cervantes for meeting Link
Rosec@movestanislaus.org

Move Stanislaus Transportation Board Meeting
Nov 19, 2024, 10:00 AM – 12:00 PM (America/Los Angeles)

Please join my meeting from your computer, tablet or smartphone.
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AGENDA

1. Call to Order

2. Roll Call –

Jeff Lambaren- Chairperson
Geri Vargas- Vice Chairperson
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Yvonne Reynolds- Director

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Matters under the jurisdiction of the MOVE Board of Directors, and not on the agenda may be addressed by interested parties in the audience at the beginning of the regular agenda. Any member of the audience wishing to address the Board of Directors during the "Public Comments" period shall be permitted to be heard for up to five minutes or at the discretion of the Chair.

No Public Comments.

4. Consent Calendar

- A. Review and Approve Board of Directors Meeting Minutes of October 15, 2024

Board Action: A motion was made to approve the Board Meeting Minutes of October 15, 2024, from Director Vargas, with a second motion made by Director Reynolds.

October 2024, Board Minutes- Passed, Director Gandelman, and Director Aguilera abstained.

5. Action Item

- A. Safety, Injury, Illness, Violence Prevention Plan Amendments SB1167 Heat Illness Prevention (See Meeting Materials)

The CEO provided an overview of MOVES Safety, Injury, Illness, Violence Prevention Plan (heat illness prevention). All California employers are required to have a heat illness prevention policy. Director Gandelman complimented the plan as well written.

Board Action: Approve the amendment with Director Reynold's recommendation to update the date of Board Approval on the Title page of the Safety, Injury, Illness, Violence Prevention Plan.

Director Gandelman made a motion to approve. Director Reynolds made a second motion to approve.

Policy Amendments: Passed Unanimously

6. CEO Report

- A. December Board Meeting (December 10th): Tony explained that there is limited availability at Redwood Café and for this reason the Board Meeting would take place on the second Tuesday of December instead of the third Tuesday.
- B. Volunteers Recognition Dinner (December 6th, Outback): Tony extended an invitation to the Board Members to attend the VetsVan dinner. If Directors are interested, they should contact Rose Mary.
- C. Audit Firm: Tony Hill participated in the StanCog auditors' interview process. The field was narrowed down to three firms. StanCog's management team intends to recommend to the StanCog Policy Board to send an offer to contract to LSL. Tony intends to request a proposal from LSL to perform MOVE's yearly audits.
- D. Strategic Plan- Tony discussed the next steps as creating a list of persons to interview and developing interview questions.

7. Comments by Rosa De Leon Park (Ex-Officio)

Not Present

8. Comments by Board Members

Director Aguilera inquired about having Mrs. Mickey Peabody join the Board of Directors for a ride in the vehicle that is dedicated to both her and Ms. Kenoyer. It was mentioned it would be nice to arrange the ride as part of the Board dinner on December 10, 2024.

9. MOVE Public Outreach & Program Reports

Alicia mentioned how there was an outreach recognition for Stanislaus County caregivers.

Program Reports

Bridges: Kristin mentioned everything is going as planned. Jeff Lambaren suggested revising the goals starting at the beginning of the fiscal year.

Care Cruisers: Ecolane will start December 2nd.

VetsVan: Goals will be revised. The three Ioniqs are now wrapped.

ADA: Alicia mentioned how the Eligibility report was missing due to switching to a new program GetGoing Cloud.

Travel Training: Nine successfully completed training for second language clients. We also offer this program to seniors and clients with disabilities.

Pass: There are 137 clients. During December 2024 StanRTA bus services are free through the entire month.

Adjourn

Next Scheduled Board Meeting:

December 10, 2024
4701 Sisk Avenue Suite 201
Modesto, CA 95356



Rose Mary Cervantes
Interim Office Administrator

**MOVE Stanislaus Transportation
Budget FY 24-25**

	Actuals	Projected	Budget
	Jul-Dec 23	FY 23-24	FY 24-25
Revenue			
411000 5310 Revenue	30,618	263,100	187,437
413000 Measure L Revenue	600,105	1,152,200	1,358,787
413500 Measure L Regional Revenue	981	981	-
414000 TDA Revenue	1,206,620	1,206,620	1,451,425
414050 SEC Contract Revenue or TDA Regional	-	290,000	300,749
415300 Private Donations	3,553	7,100	-
Total Revenue	\$ 1,841,877	\$ 2,920,001	\$ 3,298,397
Gross Profit	\$ 1,841,877	2,920,001	3,298,397
Expenditures			
512010 Interest Expense	751	751	-
512111 Marketing	14,982	25,000	100,000
513000 Consulting			
513100 Accounting Services	20,297	75,000	75,000
513110 Audit	-	10,000	15,000
Total 513100 Accounting Services	\$ 20,297	\$ 85,000	\$ 90,000
513200 IT Services	6,769	13,500	20,000
513300 Legal Services	5,034	10,100	30,000
513400 Management Consulting	29,170	41,170	80,000
513500 Human Resources Svc	36,199	37,400	25,000
Total 513000 Consulting	\$ 97,469	\$ 187,170	\$ 245,000
514000 Employee Mileage	3,705	7,400	7,800
514010 Employee Development	2,297	4,600	13,000
515000 Facilities			
515002 Facilities Expense	59,402	122,000	147,281
Total 515000 Facilities	\$ 59,402	\$ 122,000	\$ 147,281
516000 Insurance	6,183	18,000	18,900
516100 Directors & Officers	1,718		
516200 General Liability	1,129		
516400 Automobile	22,993	24,516	25,742
Total 516000 Insurance	\$ 32,024	\$ 42,516	\$ 44,642
517000 Internet	883	2,100	2,200
518000 Minor Computer & Software	2,417	4,800	20,000
519000 Misc. Office Expense	21,723	36,700	50,000
519010 Translation Services	482	1,000	2,000
520000 Office Supplies	1,967	3,900	8,000
521000 Payroll			
521100 Wage & Salary	561,004	1,192,843	1,415,680
521200 Payroll Tax	44,044	95,400	116,086
521300 W/C Insurance	827	3,100	3,700
521400 Payroll Processing	1,468	2,900	4,350
Total 521000 Payroll	\$ 607,342	\$ 1,294,243	\$ 1,539,816
522000 Employee Fringe Benefits			
522100 Dental	13,434	24,600	30,577
522200 Medical	141,704	257,600	355,730
522300 Retirement	19,880	47,600	55,667

**MOVE Stanislaus Transportation
Budget FY 24-25**

	Actuals	Projected	Budget
	Jul-Dec 23	FY 23-24	FY 24-25
522305 Retirement Administration		5,000	5,250
Total 522300 Retirement	\$ 19,880	\$ 52,600	\$ 60,917
Total 522000 Employee Fringe Benefits	\$ 175,018	\$ 334,800	\$ 447,224
523000 Phones - Cellular	3,947	7,900	11,000
524000 Phones - Desk	2,319	4,600	4,800
525000 Postage	2,531	5,100	5,400
526000 Taxes, Licenses, Permits & Dues	1,573	3,100	3,100
527000 Travel	3,835	7,700	15,000
528050 Fuel	26,795	53,600	56,280
528100 Maintenance - Vehicle	18,566	37,100	41,455
610000 Program Expenses			
610050 Program Software	1,950	20,000	20,000
611000 BRIDGES Mileage Reimbursement	72,922	145,800	150,000
612000 Care Cruisers	7,204	14,400	14,400
614000 VetsVan Expenses	19,977	40,000	40,000
616000 PASS	9,622	20,000	20,000
618000 Comm Prtnrs - ML	189	189	-
619000 Education/Training Scholarships	-	-	15,000
619100 VOGO	87	87	-
Total 610000 Program Expenses	\$ 111,951	\$ 240,476	\$ 259,400
680050 Indirect ML Expenses	-	-	-
690050 Contingency	-	-	275,000
Total Expenditures	\$ 1,191,979	\$ 2,426,556	\$ 3,298,398
Net Operating Revenue	\$ 649,898	\$ 493,444	\$ (0)
Other Revenue			
Z31000 Temporary Capital Holding	298,660	298,660	554,325
Z32000 Capital Contributions	72,495	69,903	-
Total Other Revenue	\$ 371,155	\$ 368,563	\$ 554,325
Other Expenditures			
710000 Depreciation	22,218	44,400	
720000 Amortization	3,284	6,600	-
Z22000 Temporary Asset Holding	195,156	191,918	725,000
Z310000 Temporary Reserve Holding	298,660	298,660	443,816
Total Other Expenditures	\$ 519,318	\$ 541,578	\$ 1,168,816
Net Other Revenue	\$ (148,163)	\$ (173,015)	\$ (614,491)
Net Revenue	\$ 501,736	\$ 320,430	\$ (614,491)

TDA Carryover to Use as Revenue In Budget Year

Current Year TDA Claim	1,505,280	1,505,750
Prior Year TDA Carryover Op & Cap	243,707	614,492
Total TDA Funds Available	1,748,987	2,120,242
Total Expenditures Op & Cap - Est	2,917,134	4,467,214
Less Expenditures from Non-TDA sources - Est	(1,782,639)	(2,409,275)
Total TDA Expenditures	1,134,495	2,120,241
Current Year TDA Carryover	614,492	0



All-Inclusive Maximum Price by Report						
Report	2023-24	2024-25	2025-26	<i>Optional</i> 2026-27	<i>Optional</i> 2027-28	<i>Optional</i> 2028-29
MOVE's Financial Audit	\$10,000	\$10,000	\$10,000	\$10,300	\$10,610	\$10,930
Tax Preparation	\$1,500	\$1,500	\$1,500	\$1,550	\$1,600	\$1,650
Total for Fiscal Year (Not-to-Exceed)	\$11,500	\$11,500	\$11,500	\$11,850	\$12,210	\$12,580



November 20, 2024

Tony Hill, CEO
MOVE Stanislaus Transportation, Inc.
tonyh@movestanislaus.org

LSL is pleased to confirm our understanding of the services we are to provide for MOVE Stanislaus Transportation, Inc. (the "Organization") for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the Organization, which comprise the statement of financial position as of June 30, 2024, the related statements of functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (collectively, the "financial statements").

We have also been engaged to report on supplementary information other than RSI that accompanies the Organization's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements, as applicable:

1. Combining Schedule of Functional Expenses
2. Schedule and Status of Measure L Cash

In connection with our audit of the basic financial statements, we will read any other information presented not previously listed above and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:



- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- If a single audit is performed, internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required by *Government Auditing Standards* or the Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.



We will also conclude, based on the audit evidence obtained, whether there are conditions or events considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Risk is assessed at the conclusion of planning, which has not taken place as of the date of this letter. As such, significant risk(s) of material misstatement for this engagement has not been completed. Common significant risks include but are not limited to:

1. Improper revenue recognition due to fraud and management override of internal controls are, by professional standards, always considered to be significant risks of material misstatement.

If additional significant risks are identified, those will be communicated with those charged with governance at the conclusion of planning.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

If a Single Audit is applicable, as required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an



opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

If a Single Audit is applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will prepare the Organization's Federal and State information returns for the year ended June 30, 2024. We will also assist in preparing the financial statements, schedule of expenditures of federal awards (if applicable), and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements of Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards (if applicable), and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards (if applicable), and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards (if applicable), and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards (if applicable), and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.



Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards (if applicable), all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under GAAS, and if applicable, the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS, *Government Auditing Standards*, and if applicable, the Uniform Guidance.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, if a Single Audit is applicable, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action



on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review prior to commencement of final fieldwork.

If a Single Audit is applicable, you are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.



If a Single Audit is applicable, at the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period. Management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of LSL CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Organization's regulatory, federal cognizant, or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of LSL CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by Organization's regulatory, federal cognizant, oversight, or pass-through agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Christian Townes, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit as previously agreed to by management. To ensure that Lance, Soll, and Lunghard LLP's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fees for these services are estimated to be \$10,000 for audit services and \$1,500 for tax preparation. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.



Reporting

We will issue written reports at the completion of our engagement. Our reports will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If a Single Audit is applicable, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose. If during our audit we become aware that is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Government Auditing Standards require audit organizations to provide a copy of their most recent external peer review report and any subsequent review reports during the period of the contract. Our 2022 peer review accompanies this letter. Our audit engagement ends at the issuance of the final deliverable included in this engagement letter. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.



MOVE Stanislaus Transportation, Inc.
Page 9

We appreciate the opportunity to be of service to the Organization and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Lance, Soll & Lungard, LLP

LANCE, SOLL & LUNGARD, LLP

ACCEPTED:

This letter correctly sets forth the understanding of the MOVE Stanislaus Transportation, Inc.:

Signature: *[Handwritten Signature]*
Title: *CEO MOVE*
Date: *12/3/2024*

Lance, Soll & Lunghard, LLP's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum, and the accompanying engagement letter, comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "firm," "we," "us," or "our" is a reference to Lance, Soll & Lunghard, LLP, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

Billing and Payment Terms

Our firm's practice may require payment of a retainer upon execution of this Agreement. You agree that the retainer will be earned as our professional time to complete the engagement is incurred. The retainer will be applied to the final billing, and any unused balance will be refunded at the end of the engagement.

We will bill you for our professional fees and out-of-pocket costs. Payment is due within 30 days of the date on the billing invoice. If payment is not received by the due date, you will be assessed interest charges of 1.5% per month on the unpaid balance. You have thirty (30) days from the invoice date to review the invoice and to communicate to us, in writing, any disagreement with the charges, after which you waive the right to contest the invoice.

All outstanding invoices must be paid prior to the release of the deliverable(s) specified in the Agreement. We do not release incomplete deliverables.

In accordance with our firm policies, we reserve the right to suspend or terminate our work for non-payment of fees. In the event that work is discontinued, either temporarily or permanently, as a result of delinquent payment, we shall not be liable for any damages you may incur as a result of the work stoppage. work may be suspended if your account becomes 90 days or more overdue and will not be resumed until your account is paid in full. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, non-payment of fees, your failure to comply with the terms of this Agreement, or as we determine professional standards require. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, or for any liability, including but not limited to, penalties or interest that may be assessed against you resulting from your failure to meet such deadlines.

If this Agreement is terminated before services are completed, you agree to compensate us for the services performed and expenses incurred through the effective date of termination.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents, or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce, or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Conflicts of Interest

If we in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Client Portals

To enhance our services to you, we will utilize client portals. These are collaborative, virtual workspaces in a protected, online environment. Client portals permit real-time collaboration across geographic boundaries and time zones and allows Lance, Soll & Lunghard, LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use one of our portals, you may be required by the provider of the portal to execute a client portal agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of the portal provider and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of the portal.

Lance, Soll & Lunghard, LLP is not a host for any of your information. You are responsible for maintaining your own copy of this information. We do not provide back-up services for any of your data or records, including information we provide to you. Portals are utilized solely as a method of transferring data and are not intended for the storage of your information. Information on a portal may be deleted by Lance, Soll & Lunghard, LLP.

If you decide to transmit your confidential information to us in a manner other than a secure portal, you accept responsibility for any and all unauthorized access to your confidential information. If you request that we transmit confidential information to you in a manner other than a secure portal, you agree that we are not responsible for any liability, including but not limited to, (a) any loss or damage of any nature, whether direct or indirect, that may arise as a result of our sending confidential information in a manner other than a secure portal, and (b) any damages arising as a result of any virus being passed on or with, or arising from any alteration of, any email message.

Third-Party Service Providers or Subcontractors

To enhance our availability to meet your professional service needs while maintaining service quality and timeliness, we may use a third-party service provider to assist us. This may include provision of your confidential information to the third-party service provider. We require our third-party service providers to have established procedures and controls designed to protect client confidentiality and maintain data security. As the paid provider of professional services, our firm remains responsible for exercising reasonable care in providing such services, and our work product will be subjected to our firm's customary quality control procedures.

By accepting the terms and conditions of our engagement, you consent to the disclosure of your confidential information to third-party service providers, if such disclosure is necessary to deliver professional services to you or provide support services to our firm.

Records Management

Record Retention and Ownership

We will return any original records and documents you provide to us on or before the conclusion of the engagement. Our copies of your records and documents are solely for our documentation purposes and are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations. You are responsible for maintaining complete and accurate books and records, which may include financial statements, schedules, tax returns and other deliverables provided to you by us. If we provide deliverables or other records to you via an information portal, you must download this information within 30 days. Professional standards preclude us from being the sole repository of your original data, records, or information.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Our firm destroys workpaper files after a period of 7 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period, as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal, and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, the sale of your organization, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests.

Confidentiality

In providing services to you, we may require information that is considered confidential and may include Personally Identifiable Information (PII), i.e., information that can be used to distinguish or trace an individual's identity such as address, bank account and social security information. We treat all client information, including PII, as confidential and have a duty to do so based on the standards promulgated by the American Institute of Certified Public Accountants as well as applicable laws and regulations. You agree to only provide us with information, including PII, that is necessary for us to provide services to you in accordance with the Agreement.

Referrals

In the course of providing services to you, you may request referrals to products or professionals such as attorneys, brokers, or investment advisors. We may identify professional(s) or product(s) for your consideration. However, you are responsible for evaluating, selecting, and retaining any professional or product and determining if the professional or product meets your needs. You agree that we will not oversee the activities of and have no responsibility for the work product of any professional or the suitability of any product we refer to you or that you separately retain. Further, we are not responsible for any services we

perform that fail to meet the intended outcomes as a result of relying on the services of other professionals or products you may retain.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may encounter. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with a decision solely on the basis of any oral or email communication from us. You accept all responsibility, except to the extent caused by our gross negligence or willful misconduct, for any liability, including but not limited to additional tax, penalties or interest resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this service in a separate agreement.

Brokerage, Investment Advisory or Digital Asset Statements

If you provide our firm with copies of brokerage, investment advisor, or digital asset statements, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of this Agreement. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend that you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker, or investment advisor.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice unless specifically engaged to provide investment advice in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, temporarily store electronic data via computer software applications hosted remotely on the Internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us. You consent to our use of these electronic devices and applications during this engagement.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not constitute a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Federally Authorized Practitioner – Client Privilege

Internal Revenue Code §7525, *Confidentiality Privileges Related to Taxpayer Communication*, provides a limited confidentiality privilege applying to tax advice embodied in taxpayer communications with federally authorized tax practitioners in certain limited situations.

This privilege is limited in several important respects. For example, the privilege may not apply to your records, state tax issues, state tax proceedings, private civil litigation proceedings, or criminal proceedings.

While we will cooperate with you with respect to the privilege, asserting the privilege is your responsibility. Inadvertent disclosure of otherwise privileged information may result in a waiver of the privilege. Please contact us immediately if you have any questions or need further information about this federally authorized practitioner-client privilege.

Dispute Resolution

If a dispute arises out of or relates to this Agreement, including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association's Accounting and Related Services Arbitration Rules and Mediation Procedures before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by mutual agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, all discussions during the mediation will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs of legal representation shall be borne by the hiring party.

If any dispute, controversy, or claim cannot be resolved by mediation, then the dispute, controversy, or claim will be settled by arbitration in accordance with the American Arbitration Association's Accounting and Related Services Arbitration Rules and Mediation Procedures. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

Limitation of Liability

Lance, Soll & Lunghard, LLP's liability for all claims, damages, and costs arising from this engagement is limited to 3 times the total amount of fees paid by you to Lance, Soll & Lunghard, LLP for the service giving rise to this liability.

Limitation of Damages

Notwithstanding anything to the contrary in this agreement, Lance, Soll & Lunghard, LLP shall not be liable for any lost profits, indirect, special, incidental, punitive, or consequential damages of any nature even if we have been advised by you of the possibility of such damages.

Indemnification of Lance, Soll & Lunghard, LLP the following is applicable to audit and attest engagements only:

You agree to hold us harmless from any and all claims which arise from knowing misrepresentations to us, or the intentional withholding or concealment of information from us by your management. You also agree to indemnify us for any claims made against us by third parties, which arise from any of these actions by your management. The provisions of this paragraph shall apply regardless of the nature of the claim.

The following applies to non-attest engagements only:

Unless otherwise stated in the Agreement, you agree to indemnify, defend, and hold harmless Lance, Soll & Lunghard, LLP and any of its partners, principals, shareholders, officers, directors, members, employees, agents or assigns with respect to any and all claims made by third parties arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, excepting claims arising from the gross negligence or intentional acts of Lance, Soll & Lunghard, LLP.

Statute of Limitations

You agree that any claim arising out of this Agreement shall be commenced within 3 year(s) of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Lance, Soll & Lunghard, LLP.

Insurance

Lance, Soll & Lunghard, LLP shall, during the term of the engagement, maintain in full force and effect, accountants' professional liability insurance coverage from an insurer or insurers licensed to conduct business in the state of California. As of the policy effective date, such insurer or insurers shall be rated A- (Excellent), by A.M. Best with a Financial Size Category of Class VII or greater. Premiums for said insurance policy shall be paid by Lance, Soll & Lunghard, LLP.

Upon your written request, Lance, Soll & Lunghard, LLP shall furnish certificates of insurance for the required insurance coverage. Such certificate of insurance shall indicate the minimum limits of liability per claim and in the aggregate, as required by you.

Independent Contractor

When providing services to your company, we will be functioning as an independent contractor and in no event will we or any of our employees be an officer of you, nor will our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to you.

Our obligations under this Agreement are solely obligations of Lance, Soll & Lunghard, LLP, and no partner, principal, employee, or agent of Lance, Soll & Lunghard, LLP shall be subjected to any personal liability whatsoever to you or any person or entity.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Force Majeure

Neither party shall be held liable for any delays resulting from circumstances or causes beyond our reasonable control, including, without limitation, fire or other casualty, act of God, strike or labor dispute, war or other violence, epidemics or pandemics as defined by The Centers for Disease Control and Prevention, or any law, order or requirement of any governmental agency or authority. However, no Force Majeure event shall excuse you of any obligation to pay any outstanding invoice or fee or from any indemnification obligation under this Agreement.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature is intended to authenticate a written signature, shall be valid, and shall have the same force and effect as a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, a scanned copy of a manual signature, an electronic copy of a manual signature affixed to a document, a signature incorporated into a document utilizing touchscreen capabilities, or a digital signature. Documents may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement.

Firm Associations –

The firm is a member of PrimeGlobal, the association of advisory and accounting firms. No PrimeGlobal member firm is an agent or partner of the association or of any other member firm. No PrimeGlobal member firm has the authority to enter into any legal obligations on behalf of the association or any other member

firm. If the firm introduces you to another PrimeGlobal member firm, this firm specifically denies any liability for any work performed by that firm. You should make your own contractual arrangements with that firm for work that they perform. The fact that you may have been introduced to us by another PrimeGlobal member firm does not make that firm, its partners, or its employees responsible for any of our acts or omissions.

The firm is not the agent or partner of PrimeGlobal or any other member firm, and does not have the authority to enter into legal obligations on behalf of either the association or any other member firm thereof. You agree that this firm has the sole liability for any work performed under this engagement and you undertake not to make any claim or bring any proceedings against either PrimeGlobal or any other member of PrimeGlobal in relation to work covered by this engagement.

Entire Agreement

This Agreement, including this *Terms and Conditions Addendum* and any other attachments, encompass the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties. This Agreement has been entered into solely between you and Lance, Soll & Lunghard, LLP, and no third-party beneficiaries are created hereby.

THIS AGREEMENT CONTAINS AN ARBITRATION PROVISION. You and the firm agree that any dispute between us relating to our services shall be submitted to formal mediation and, if not resolved, mandatory, binding, and confidential arbitration. ***We specifically direct your attention to the Dispute Resolution provision on page 5 of our Terms and Conditions Addendum***

Very truly yours,

Lance, Soll & Lunghard, LLP

ACCEPTED:

This letter correctly sets forth the understanding of the MOVE Stanislaus Transportation, Inc.:

Signature: _____

Title: _____

Date: _____

[Handwritten signature]
CBD
12/3/2024

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

March 30, 2023

Proposed Strategic Planning Participant Questions

Tell me about MOVE as if I had never heard of it.

How would you describe what MOVE does?

Who does MOVE serve and how do they help them?

What other benefits does MOVE bring to the community?

Of the services MOVE currently provides, how well do they perform? How if at all do you think they could improve?

What services that MOVE currently does not provide do you think they should consider adding?

Name	Title	Agency	Contact
Rosa Park	Executive Director	StanCOG	209.525.4642
Jean Foletta	Deputy Director of Operations	StanCOG	209.525.4891
Javier Lopez	Mayor City of Ceres	StanCOG Policy Board	209.222.7262
Robert Fernandez	Division Manager Resource Development Dept.	VMRC	209.955.3620
Jacinta Groves	Program Manager	VMRC	209.557.2192
Margie Palomino	Director	Aging & Veterans Services	209.525.4601
Martha Martin	Chairperson	Aging & Veterans Services	209.578.5097
Vito Chiesa	District 2 Supervisor	Board of Supervisors	209.525.6440
Buck Condit	District 1 Vice-Chairman	Board of Supervisors	209.525.4440
Adam Bart	CEO	StanRTA	209.477.7011
Angela Swanson	Senior Transit Analyst	StanRTA	209.774.4582
Wayne York	Manager	Turlock Transit	209.669.2801
Hannah Brady	Deputy Executive Director	Senior Advocacy Network	209.497.6225
Jose Rodriguez	President & CEO	El Concilio	209.644.2600
Barry Smith	Executive Director	DRAIL	209.521.7260
Jose Michel	Program Manager	Adult Protective Services	209.558.1740
Jeff Lambaren	Chair	MOVE Board	209.303.9859
Geri Vargas	Vice Chair	MOVE Board	209.568.7102
Joyce Gandelman	Board Member	MOVE Board	209.613.9889
Lupe Aguilera	Board Member	MOVE Board	209.324.4427
Yvonne Reynolds	Board Member	MOVE Board	209.648.5379
Kristin Bragg	Director of Operations	MOVE Stan. Tramp.	209.353.5741

Alicia Rodriguez	Director of Mobility/Public Relations	MOVE Stan. Tramp.	209.857.0576
Rose Mary Cervantes	Interim Office Administrator	MOVE Stan. Tramp.	209.423.5162
Annette Ramirez	Quality Assurance/Training Specialist	MOVE Stan. Tramp.	209.424.0268
Sara Nunez	VetsVan Specialist	MOVE Stan. Tramp.	209.552.5726
Destiny Musino	BRIDGES Specialist	MOVE Stan. Tramp.	209.424.0099
Sonia Daclan	Eligibility/PASS Specialist	MOVE Stan. Tramp.	209.595.8740
Claudia Yepes	Transit Resource Specialist	MOVE Stan. Tramp.	209.338.8353
Vestyn Ensign	Transit Resource Specialist	MOVE Stan. Tramp.	209.404.5763
Rebecca Riley	Care Cruisers Specialist	MOVE Stan. Tramp.	209.424.4336
Anita Kada	Care Cruisers Program Assistant	MOVE Stan. Tramp.	209.818.8256
Susie Beltran	Care Cruisers Lead Driver	MOVE Stan. Tramp.	209.424.0247
Patricia Perea	Care Cruisers Driver	MOVE Stan. Tramp.	209.423.3770
Nellie Suarez	Care Cruisers Driver	MOVE Stan. Tramp.	209.518.7555
Amanda Gamboa	Travel Trainer	MOVE Stan. Tramp.	209.424.0312
Nancee Fine	VetsVan Driver	MOVE Stan. Tramp.	760.963.3663
Alan Steigewald	VetsVan Driver	MOVE Stan. Tramp.	209.481.9413
Cyndee Messer	VetsVan Driver	MOVE Stan. Tramp.	209.480.0545
Eric Hardee	VetsVan Driver	MOVE Stan. Tramp.	209.765.5912
Jeff Chin	VetsVan Driver	MOVE Stan. Tramp.	209.602.3912
Rene Perez	VetsVan client	MOVE Stan. Tramp.	510.715.0907
Vernon Snoderly	VetsVan client	MOVE Stan. Tramp.	209.535.0966
Bernard McClinton	VetsVan client	MOVE Stan. Tramp.	209.353.7926
Esmeralda Pena	Care Cruiser client	MOVE Stan. Tramp.	209.494.1194
Harry Reynaga	Care Cruiser client	MOVE Stan. Tramp.	209.501.1956
Dennis Wyatt	Care Cruiser client	MOVE Stan. Tramp.	209.402.0442
Angellic Sweeney	Care Cruiser client	MOVE Stan. Tramp.	209.831.0045

Monica Baca
Kashmir Sahota
John Leiker

BRIDGES client
BRIDGES client
BRIDGES client

MOVE Stan. Tramp.
MOVE Stan. Tramp.
MOVE Stan. Tramp.

209.268.6040
209.918.2242
209.606.5293



MOVE Board of Directors

BRIDGES Monthly Report FY 2024-2025

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD
Rider Statistics													Indicates Avg
Eligible Riders	327	332	334	337	0	0	0	0	0	0	0	0	333
Goal by 6/30/24 (Eligible Riders)	325	325	325	325	325	325	325	325	325	325	325	325	
Unduplicated Riders this Month	109	112	112	111	0	0	0	0	0	0	0	0	111
Service Provision													
Total Miles Reimbursed	25,186	23,306	25,712	26,430	0	0	0	0	0	0	0	0	100,634
Total Trips Reimbursed	2,768	2,711	2,841	2,888	0	0	0	0	0	0	0	0	11,208
Medical Trips	885	817	908	915	0	0	0	0	0	0	0	0	3,525
Grocery/Rx	882	789	813	858	0	0	0	0	0	0	0	0	3,342
Life Trips	1,000	1,104	1,120	1,114	0	0	0	0	0	0	0	0	4,338
Reimbursement													
Online Submittal % (Clients)	38%	40%	41%	43%	0%	0%	0%	0%	0%	0%	0%	0%	41%
Goal by 6/30/24 (Online Submittal % Clients)	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%
Manually by Staff Submittal %	62%	60%	59%	57%	0%	0%	0%	0%	0%	0%	0%	0%	60%
Total Amount Reimbursed	\$12,575.50	\$11,653.25	\$12,855.85	\$13,215.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,299.65
Avg Reimbursement per Trip	\$4.54	\$4.30	\$4.53	\$4.58	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$4.46
Drivers Statistics													
Total Eligible Drivers	131	136	135	132	0	0	0	0	0	0	0	0	134



MOVE Board of Directors Care Cruisers Monthly Report FY 2024-2025

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	Jul-24	Aug-27	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD
Rider Statistics (#43 Agency Summary Report by Month or #18 Clients/Volunteers Membership by Month)													Indicates Avg
Eligible Riders	643	664	683	716	728								687
Goal by 6/30/25 (Eligible Riders)	550	550	550	550	550	550	550	550	550	550	550	550	
Unduplicated Riders this Month	93	113	81	91	77								91
Service Provision (#32G Trip & Service Provision 5310 Report & Report 21)													
Service Days	22	22	20	23	18								21
Passenger Miles (Passengers on Vehicle)	2,987	2,208	2,989	3,508	2,782								14,474
Deadhead Miles (No Passengers on Vehicle)	4,758	5,290	4,270	4,867	3,923								23,108
Total Miles	7,745	7,498	7,259	8,375	6,705								37,582
One-Way Trip Statistics (#32G Trip & Service Provision 5310 Report)													
One Way Trips Requested	589	590	583	641	537								2,940
One Way Trips Completed	401	392	353	388	323								1,857
Goal by 6/30/25 (One-way Trips Completed)	840	840	840	840	840	840	840	840	840	840	840	840	10,080
Percentage of One Way Trips Canceled	32%	34%	39%	39%	41%								2
Drivers Statistics (#43 Agency Summary Report by Month or #18 Clients/Volunteers Membership by Month)													
Total Active Drivers	5	4	4	4	4								4
Active Staff Drivers	4	3	4	4	4								4
Active Volunteer Drivers	1	1	0	0	0								0
Unduplicated Volunteer Drivers this Month	1	1	0	0	0								0

*Goal based on 3 paid drivers completing 2 rides per hour per driver per day



MOVE Board of Directors VetsVan Monthly Report FY 2024-2025

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	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD
Rider Statistics													Indicates Avg
Eligible Riders	356	365	388	391	400								380
Goal by 6/30/24 (Eligible Riders)	275	275	275	275	275	275	275	275	275	275	275	275	
Unduplicated Riders this Month	76	70	85	74	55								72
Service Provisions													
Service Days	22	22	20	23	18								105
Total Miles	14,458	12,623	9,907	12,475	9,814								59,277
One-Way Trip Statistics													
One Way Trips Requested	316	319	312	392	252								1,591
One Way Trips Completed	242	247	214	255	171								1,129
Goal by 6/30/24 (One-way Trips Completed)	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Percentage of One Way Trips Canceled	23%	23%	31%	35%	32%								
Driver Statistics													
Total Active Drivers	23	23	23	23	23								23
Goal by 6/30/24 (Volunteer Drivers)	20	20	20	20	20	20	20	20	20	20	20	20	
New Drivers	2	0	0	0	0								0
Unduplicated Drivers this Month	14	16	13	12	14								14

* Goal based on 5 vehicles



MOVE Board of Directors

Travel Training & Outreach Monthly Report FY 2024-2025

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD
TRAVEL TRAINING													
Successful Completion	33	15	8	9	21								86
CLIENT Profile													
OAL: Increase Referrals for People with Disabilities	12	12	12	12	12	12	12	12	12	12	12	12	144
Person with Disabilities	1	0	0	2	1								4
Senior 60+	0	0	0	0	0								0
English as Second Language	32	8	8	7	20								75
StanRTA-area Client	33	8	5	1	15								62
Turlock-area Client	0	0	3	3	6								27
EDUCATION & OUTREACH													
GOAL: Outreach to Senior, Day, School Programs	5	5	5	5	5	5	5	5	5	5	5	5	60
TOTAL Events/Presentations/Agency Contacts	6	4	0	0	0								10
Senior 60+	4	3	2	0	6								15
Day Program	0	0	0	0	0								0
School Transition Program	0	0	0	0	0								0
Other	2	1	1	0	2								6



MOVE Board of Directors

PASS Monthly Report FY 2024-2025

	Jul-24 Free Fare	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24 Free Fare	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	YTD
PROGRAM STATISTICS													
MOVE	0	137	137	137	137	0							
ADA Direct Ticket Funding	0	555	445	451	455	0							
Downtown Street Team	0	0	100	100	100	0							100
CalPride Stanislaus	0	356	100	100	100	0							
Oakdale Family Center for Human Service	0	0	0	0	0	0							
Salvation Army	0	200	250	300	279	0							
GOAL: Increase Recipients by 50 per month	0	50	50	50	50	0	50	50	50	50	50	50	500
Total Tickets Provided	0	1248	1563	1474	1564	0							
Total Actual PASS Expenditure	\$0.00	\$1,584.50	\$2,595.00	\$2,710.00	\$2,495.00	\$0.00							
Budgeted Expenditure	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Average Cost per Client	\$0.00	\$2.84	\$2.03	\$1.67	\$1.72	\$0.00							

** Tickets are purchased the month before for mailing purposes July & December 2023 are Free Fare Month. No Tickets Purchased.