



**Board of Directors
Regular Meeting Minutes**

Wednesday, March 26, 2025,

1:30 p.m.

MTA Directors in Attendance

Tess Albin-Smith- Interim Chair
Jim Tarbell, Vice Chair
Susan Sher
Dan Doyle
George West
Maureen Mulheren
Matthew Alaniz

MTA Directors Absent

Staff in Attendance

Jacob King, Executive Director
Luis Martinez, Operations Manager
Mark Harvey, CFO
Dawn White, Mobility Manager
Sara Marquez, Assistant Clerk of the Board

Staff Absent

Bret Byrd, Maintenance Manager

Governor Newsom's Executive Order N-29-20 was revised on June 11, 2021, and Executive Order N-08-21 was revised on June 11, 2021. Under AB 361, members of the MTA Board of Directors will participate in this meeting via teleconference or videoconference.

AGENDA ITEMS

A. CALL TO ORDER– Interim Chair Albin-Smith called the meeting to order at 1:30 pm

B. PUBLIC COMMENT- A Member of the public expresses concern about the lack of communication during tsunami tests, especially with sirens no longer in use. They point out that neither bus drivers nor passengers may be adequately informed during such events. The speaker emphasizes the need for a clear plan to alert bus drivers, particularly those in tsunami zones like Fort Bragg.

C. CONSENT CALENDAR

1. Approval of Minutes of February 26, 2025, Regular Board Meeting
Action: Approve February 26, 2025, Meeting Minutes
2. Acceptance of Preliminary Unaudited Financial Statements
Action: Approve Preliminary Unaudited Financial Statements
3. Acceptance of Service Performance Report
Action: Approve Service Performance Report

Upon Motion by Director **Sher** seconded by Director **Mulheren**, the Board accepted the Consent Calendar C1- C3 by roll call vote: **AYES:** Albin-Smith, Doyle, Sher, West, Tarbell, Mulheren, and Alaniz.

NOES: 0 ABSTAIN: 0 ABSENT: 0

D. ACTION & DISCUSSION

1. Unmet Needs- None
Action: Solicit Public Input
2. 24/25 Capitalization Policy
Action: Approve 2024-2025 Capitalization Policy

Harvey CFO explained that the current capitalization threshold for fixed assets is \$1,000. However, auditors, in alignment with federal and uniform guidance, have recommended increasing this threshold to \$10,000. Additionally, they have advised establishing a \$75,000 capitalization threshold for leases and IT subscriptions. He emphasized that implementing these updates is long overdue.

Upon Motion by Director **Mulheren**, seconded by Director **Sher**, the Board Approved the 2024-2025 Capitalization Policy by roll-call vote: **AYES:** Albin-Smith, Doyle, Sher, West, Tarbell, Mulheren, and Alaniz.

NOES: 0 ABSTAIN: 0 ABSENT: 0

3. Acceptance of 23/24 Draft Audit
Action: Accept the 23/24 Draft Audit Report

Executive Director King noted that he received an email from MCOG and felt it was important to begin with that correspondence. He shared a written comment from Janet Orth, who stated for the record that she wished to comment on Agenda Item D3 in MTA's Board of Directors meeting but was unable to attend in person. (attached is the letter)

Auditor Michael O'Connor Presentation summary:

MTA received an unmodified opinion, meaning the audit found everything was done correctly and in full compliance with regulations—this is the best result possible.

Due to receiving significant federal funding, part of the TDA allocation had to be deferred and will be recognized over the next couple of years.

Upon Motion by Director **Mulheren**, seconded by Director **West**, the Board accepted the 23/24 Draft Audit Report by roll-call vote: **AYES:** Albin-Smith, Doyle, Sher, West, Tarbell, Mulheren, and Alaniz.

NOES: 0 ABSTAIN: 0 ABSENT: 0

Upon Motion by Director **Mulheren**, seconded by Director **Alaniz**, the Board accepted the additions that were added page 53-56 to the 23/24 Draft Audit Report by roll-call vote:

AYES: Albin-Smith, Doyle, Sher, West, Tarbell, Mulheren, and Alaniz.

NOES: 0 ABSTAIN: 0 ABSENT: 0

E. DIRECTOR AND MANAGEMENT REPORTS

1. Matters from Management

Executive Director Jacob King reported Fort Bragg Transit Stop (Old GP Site): Still waiting on responses from Caltrans, Fort Bragg, and contractors regarding the new transit stop needed for development at the old Georgia-Pacific site.

Willits Affordable Housing Project: MTA continues to be involved in discussions, but no major action is required at this time. Most heavy work was done in previous months. Luis Martinez will attend next week's meeting due to a scheduling conflict this week.

Staff Training: Ongoing training across MTA on California compliance topics, including harassment, workplace violence, and human trafficking.

There's also been a recent emphasis on customer service training.

Evaluations & Coordination: Performance evaluations for management and supervisors are ongoing.

Continued coordination with North State Transit Agencies is in progress, as mentioned in prior reports.

The Executive Director reported that MTA has applied to Caltrans for funding to conduct a hydrogen study through the federal Carbon Reduction Program, which is administered by Caltrans. The study aims to explore potential hydrogen use by MTA, opportunities for collaboration with municipalities and other entities, and suitable locations for hydrogen infrastructure, likely within the Ukiah Valley. While the Executive Director signed the application, it was officially submitted by MCOG.

King noted that CalACT, of which their agency is a member, was approached by the National Institute of Standards and Technology (NIST) to develop cybersecurity policies for transit systems. They stated that they represent small transit agencies in the U.S., alongside larger agencies such as New York.

The new bus stop on the corner of Mason and Clara will be effective April 14, 2025.

Mark Harvey, CFO stated that he will soon begin training classes and is currently working on the MCOG claim for fiscal year 2025–2026, as well as preparing the 2025–2026 budgets in collaboration with Executive Director King. He also noted that the new fiscal year is approaching quickly.

Luis Martinez, Operations Manager, reported that on April 19th, MTA will provide service for the “Almost Fringe Festival” in Point Arena, with one bus operating throughout the day.

2. Matters From MCOG. – No Report.

No report.

3. Matters from Directors

Tarbell – Director Tarbell requested an update on the bus stop at Caspar. Operations Manager Martinez responded that he and Byrd, Maintenance Manager, are working on it.

Doyle, reminded everyone about the upcoming Almost Fringe Festival taking place in Point Arena on April 19, 2025. He noted that MTA will have one bus in service throughout the entire day to support the event.

Sher reiterated her request to hold at least one in-person meeting per year, potentially at a designated location.

Director Albin-Smith reported on the recent Whale Run Festival event in Fort Bragg, noting that despite poor weather during setup, the day of the event was clear and calm. The event featured a live band, a wine walk, and chowder tasting, creating a festive atmosphere downtown. Nonetheless, the turnout was considered a success.

Albin- Smith also announced several upcoming community events, including a Blues Festival in May and a major biking event in September. Additional activities, such as a music festival, are also planned, highlighting a variety of fun and engaging events.

A member of the public supports the idea of board director attending in-person meetings

F. ADJOURN

The meeting adjourned at 2:36 p.m.

Americans with Disabilities Act (ADA) Compliance

Mendocino Transit Authority complies with the AMERICANS WITH DISABILITIES ACT (ADA). Upon request, MTA will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternate formats under Government Code Section 54953.2 and Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132). Anyone requiring reasonable accommodation to participate in the meeting should contact Sara Marquez at Mendocino Transit Authority by calling (707) 234-6456 or by email at sara@mendocinotransit.org at least 72 hours before the meeting.

Jacob King

From: Janet Orth <orthj@dow-associates.com>
Sent: Wednesday, March 26, 2025 12:07 PM
To: Jacob King; Mark Harvey
Cc: 'Michael O'Connor (michael@maocpa.com)'; Nephele Barrett
Subject: MCOG comment on MTA Agenda Item D-3 - Draft Fiscal Audit

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Jacob et al.,

I would like to comment for the record on this item in MTA's board meeting today—unfortunately I am unable to attend.

Dear MTA Board of Directors:

I submit the following comment on today's Agenda item D-3, Acceptance of 23/24 Draft Audit.

In the Triennial Performance Audits completed by Moore & Associates in 2022, MCOG and MTA both received the same "functional finding" concerning fiscal audits. This was not a compliance finding, but a recommendation the auditors considered significant. Currently we are undergoing another performance audit under the Transportation Development Act (TDA), and want to be able to report that this prior recommendation has been implemented.

The recommendation is to "Include the current balance of any reserve account as part of MTA's annual fiscal audit, including the source of deposits and reasons for withdrawals."

Since MCOG is the entity that engages the fiscal auditor on MTA's behalf, I have been working with Michael O'Connor, CPA to add the appropriate information to the Notes section of MTA's Draft Annual Financial Report ending June 30, 2024. This is not expected to change any of the financial statements in the report. A revised draft report was provided this morning that implements the recommendation.

Thanks very much for your consideration.

Janet Orth, Deputy Director & CFO
Mendocino Council of Governments

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