

**AMADOR TRANSIT (AT) MINUTES**  
**February 5, 2026 – 9:00 a.m.**  
**ACTC Board Room-117 Valley View Way Sutter Creek, CA 95685**

The Amador Transit Board of Directors met on the above date, and the following proceedings were had, to wit:

**Present on Roll Call:**

Patrick Crew - Board of Supervisors, Chairman  
Dan Riordan - City of Sutter Creek, Vice Chairman  
John Plasse - Citizen at Large  
Brian Oneto - Board of Supervisors  
Sandy Staples - City of Amador City  
Wendy Bottomley - City of Plymouth

**Absent:** None

**Also Present:**

April Miller, Amador Transit, General Manager  
John Gedney, ACTC Executive Director  
Felicia Bridges, ACTC Transportation Planner  
Caitlin Kleven, ACTC Administrative Assistant

Ms. Bridges stated, as this is the first meeting of the calendar year, the Election of Officers (Chairman and Vice Chairman) must be amended onto the agenda as the first item.

**AGENDA:**

**Motion:** It was moved by Director Staples, seconded by Director Plasse, and unanimously carried to approve amending the agenda to include the Election of Officers as the first item.

Ayes: Bottomley, Oneto, Plasse, Riordan, Staples, Crew  
Noes: None  
Absent: None

**ELECTION OF OFFICERS:** Ms. Miller noted that the appointments are included in the consent agenda under item #8-AT Appointments and Committee Assignments. Ms. Bridges clarified that the Election of Officers pertains specifically to the positions of Chairman and Vice Chairman only. She noted in past years, the check signatories for the calendar year have also been approved in the same motion. Director Plasse suggested the Election of Officers should remain the same as last year as shown in Item #8 under the Administrative Committee.

**Motion:** It was moved by Director Plasse, seconded by Director Oneto, and unanimously carried to approve Director Crew serve as Chairman and Director Riordan serve as Vice Chairman, with Chairman Crew being the check signatory and Vice Chairman Riordan being the alternate.

Ayes: Bottomley, Oneto, Plasse, Riordan, Staples, Crew  
Noes: None  
Absent: None

**Under Discussion:** Ms. Bridges asked for clarification regarding the motion including Chairman Crew and Vice Chairman Riordan to continue in their current positions as Chair and Vice Chair and act as check signatory and alternate, which is different from last year. Director Plasse asked who the check signatories were for 2025. Mr. Gedney explained that in previous years, the check signatories were the Chairman and the AT General Manager, with the Vice Chairman serving as an alternate for the Chairman, and that changing the signatories to the Administrative Committee would change that. Director Plasse noted that under Item #8 of the consent agenda, Chairman Crew and Vice Chairman Riordan are listed as the Administrative Committee. Vice Chairman Riordan confirmed that he is not currently a primary signatory for AT's checks. He stated that the check signatories are Chairman Crew and Ms. Miller as the AT General Manager. Ms. Miller commented that she is not currently a signatory on the checks.

Discussion continued regarding the check signing processes for both agencies, and it was confirmed that the Administrative Committee and the check signatories would be the same for calendar year 2026, with Chairman Crew and Vice Chairman Riordan serving in both roles.

**PUBLIC MATTERS NOT ON THE AGENDA:** None

**CONSENT AGENDA (Items #1-8):**

**#6. Budget/Statement of Net Position Report, December 2025:** Director Oneto stated, based on the budget, revenue appears to be running significantly behind. He asked whether the reduced revenue could be attributed to the season and/or weather, and if revenue typically improves during the summer months. Ms. Miller responded that ridership is up; however, she noted that adjustments were recently made to the previous fiscal year, which could be affecting the overall revenue. She explained that monies received in July were booked back into June, resulting in the revenue appearing one (1) month behind. Director Plasse clarified that Ms. Miller was referencing the previous fiscal year and noted that the report shows that as of December 2025, AT had received approximately 35% of its budgeted fixed route revenue despite being 50% of the way through the fiscal year. He asked Ms. Miller whether she anticipated the revenue would catch up to the budgeted amount, and Ms. Miller confirmed that she did. Director Plasse asked what she was basing this expectation on. Ms. Miller responded that she was unsure regarding Non-Emergency Medical Transportation (NEMT) revenue, as AT is not currently providing trips for that program, but she anticipated being back on track with revenue otherwise. Director Oneto commented that the difference between income received and what was budgeted was significant, and Ms. Miller agreed. Chairman Crew noted that although fixed route revenue was shown at 35% of the budget, it was approximately 7% higher due to the one-month lag in reporting, suggesting the fixed route revenue should be approximately 42% or 43%, and Ms. Miller agreed. Chairman Crew did note that revenue was still down.

Director Oneto asked, regarding line item #42705-State Transit Assistance (STA) Funds – Operating Assistance on the Budget vs. Actuals report, whether that amount would be increasing. Ms. Miller replied that AT just received the Quarter 1 payment. Director Oneto then clarified there would be three (3) additional payments coming in for the remaining year and asked if those payments would be more than the initial \$90,000 received. Ms. Miller stated she did not know the exact amounts, but assumed that was correct, noting the only reason it would not be, is if the payments were lower than what was originally apportioned. Director Oneto clarified this year's original allocation is \$410,000, and Ms. Miller confirmed. Mr. Gedney clarified that the money was apportioned, not allocated yet.

**#8. AT Appointments and Committee Assignments:** Director Staples asked whether adjustments to the committee assignments should be discussed. Ms. Miller deferred to Ms. Bridges regarding the proper process. Ms. Bridges reviewed the process as outlined in the ACTC agenda, explaining that it typically begins in January with the item placed on the consent agenda for review, and formal appointment occurring in February by the Chairman. However, as the January meeting was canceled, the Chairman has the prerogative to assign committee members at the current meeting or at a future meeting. Chairman Crew commented that he would not be making any changes and that the AT committee assignments would remain as they currently stand.

Director Staples commented that she was concerned that not all Directors are being given the opportunity to contribute or build capacity with regard to understanding how the organization works. She noted that Amador City rotates off the board in 11 months, clarifying that she was not referring to herself, but rather that Director Oneto and Director Bottomley were not listed on any committees. Chairman Crew responded that some Directors may not be on AT committees, but they do serve on committees for ACTC. Director Staples stated that Director Bottomley was not on any committee for either board. Chairman Crew responded that there was a vacancy on one of the ACTC committees and that he planned to appoint Director Bottomley during the ACTC meeting. Director Staples stated that she did not want to move committees, but believed the topic was worthy of discussion. Chairman Crew opened the floor to discussion, and Director Staples referred back to her earlier comments, stating her belief that all Directors should be represented on the AT committees.

Director Oneto commented that he did not have an issue with Director Staples serving on the Personnel Committee. He continued that he serves on a committee for ACTC and is satisfied with that. He noted that while he supports representation, if the committees are working well, there is no need to remove someone solely for the purpose of representation. Director Bottomley commented that she feels she is too new to the position and does not yet feel experienced enough to be assigned to any committees, noting that she would like to learn more about the organization first. Director Staples highlighted that one way to build capacity, and understanding is by serving on a committee, and in her opinion, it accelerates the learning curve. Chairman Crew acknowledged the Directors' views but stated that he was satisfied with the committees as they currently stand.

**Motion:** It was moved by Director Plasse, seconded by Director Riordan, and carried to approve the Consent Agenda as presented.

Ayes: Bottomley, Oneto, Plasse, Riordan, Crew  
Noes: Staples  
Absent: None

**REGULAR AGENDA ITEMS:**

**#9. AT General Manager Report (Information Only):** Ms. Miller reviewed her staff report and the Standard Agreement for the Federal Transit Administration (FTA) Section 5339 grant funding that was released. She noted that AT will be acquiring three (3) new buses this summer using the \$540,000 allocation. Director Plasse asked, since the \$540,000 is apportioned over four (4) years, what the timing would be for receiving the funding. Ms. Miller explained that once a bus is purchased and certified by AT mechanics, an invoice is submitted to Caltrans and AT is then reimbursed for the purchase. Director Plasse asked whether AT is capable of invoicing for the full \$540,000 in one (1) year or if it must be spread out. Ms. Miller responded that AT could receive the full amount whenever it invoices for eligible expenditures. Director Plasse noted that on page two (2) of the Standard Agreement, the \$540,000 is

shown spread across three (3) line items of \$180,000 each, and he requested clarification on whether the funding must be received in that manner or if it is reimbursed as a 'lump sum' amount based on expenditures.

Vice Chairman Riordan asked for clarification regarding the "Toll Credits" referenced in the Standard Agreement, specifically where it states that the toll credits will be used to satisfy the local match. Ms. Miller responded that she was unsure how to explain the process of utilizing toll credits. Mr. Gedney explained that toll credits are a leverage unit used by the state to match grants and are essentially a "paper shuffle." He noted that federal funds cannot be matched with state funds, so when there is a federal grant, the state uses credits generated from toll bridges to satisfy the match requirement. Mr. Gedney then asked Mr. Caleb Brock, Caltrans District 10 Deputy District Director, for additional explanation as applicable. Mr. Brock explained that this practice is more common in metropolitan transportation organizations because they tend to receive more toll credits than rural areas. He stated that toll credits are primarily used as matching funds for federal and state dollars. Vice Chairman Riordan clarified the toll credits were from the state and used in that aspect to match federal funds, and Mr. Brock confirmed. Director Plasse asked how toll credits are used in a rural area such as Amador County, given that the county does not have toll roads or bridges. Mr. Gedney stated that it is common practice to use toll credits in this way and that they are often combined with other funding sources. Mr. Brock added that toll credits cannot be used to pay for a project directly, but they can be used to satisfy matching requirements for grant funds. Ms. Miller noted that most grant programs require a local match, although the percentage varies, and stated that in this case, the toll credits satisfy the match requirement, so AT does not need to use reserve funds.

Ms. Miller reviewed the Low Carbon Transit Operations Program (LCTOP) 'Call for Projects' funding opportunity and explained that the allocation results will be released in March, and that she would advise the board once the results are available. She asked the board to brainstorm ideas for how the funds could be used. She noted that previous ideas have varied, including free bus vouchers, and also referenced the potential for investment into the Dial-A-Ride (DAR) program. Director Oneto asked whether the funding would be for expansion or routes, and Ms. Miller responded that it would be for continued support of the DAR expansion in Plymouth and Ione that was implemented in 2022.

Ms. Miller stated that she would be attending a webinar regarding the Innovative Clean Transit exemption request. She noted that as of 2026, 25% of the AT fleet vehicle purchases must be zero emission vehicles. Ms. Miller explained that she planned to file for an exemption because the agency is not currently ready, and she expressed hope that AT would receive a two (2) year exemption. Vice Chairman Riordan asked whether pursuing the exemption would impact any of the work being done with the grant funds for the study. Mr. Gedney responded that it would, explaining that if the agency chooses not to continue with zero emission vehicles, the grant funding would be lost. Vice Chairman Riordan stated that this was a concern and asked whether, if the exemption were granted, the work being done through the study would stop and whether any disbursed funds would need to be returned. Mr. Gedney noted that there is a programming deadline of fiscal year 2027/2028, and if the grant is not programmed by that time, the funding would be lost. Vice Chairman Riordan then asked whether Ms. Miller could hold off on filing the exemption until the study work is further along. Ms. Miller stated that she was not aware filing for the exemption could affect the grant funds for the study and said she would not file the exemption yet. Vice Chairman Riordan commented that since there has already been an investment in the study, it would be worthwhile to allow it to continue. Chairman Crew asked when the

webinar would be held, and Ms. Miller responded that it would be next week or the week after and noted that she would still attend.

**#10. Review and approve FY 24/25 Amended/revised budget and CPA worksheets:** Ms. Miller stated that it was brought to her attention that additional work is needed on the budget amendment, noting she plans to continue working with the Certified Public Accountant (CPA) and the Finance Committee (Plasse/Riordan) to complete those updates. Vice Chairman Riordan stated that he and Director Plasse met with Ms. Miller to review information provided by Ms. Cathy Castillo, Amador Transit CPA. He commented that while most of the information was discernable, there were questions regarding how the reconciliation was completed with respect to the reserves account funding and requested additional transparency in that reporting. Vice Chairman Riordan stated that if the reports were not able to be discussed at this time, he would recommend tabling this item to a later meeting so the full reconciliation could be completed by the CPA and AT staff prior to being presented to the full board. He noted that either option was open to both the CPA and AT at this time.

Ms. Cathy Castillo, CPA, introduced herself and stated that she is serving as the external auditor for AT. She explained that her role is to prepare the financial statements for the audit for the fiscal year ending June 30, 2025. Ms. Castillo noted that in previous years there have been questions regarding the final budget for the year, including whether it is updated with final reconciled numbers prior to being submitted to the auditor. She stated that this is why the revised final budget is being brought before the board for approval. Ms. Castillo commented that this should be an ongoing item for the board to address quarterly throughout the fiscal year. She explained that there will always be a final adjusted budget due to funding sources, specifically grants, which can only be determined at the end of the year once all information is received. She referenced the LCTOP and STA as examples.

Ms. Castillo stated that the auditor will compare the original budget to the final budget and determine any variances. She noted that while there should always be a final budget, AT has not been required to provide one in previous years. Ms. Castillo added that beginning this year, presenting a final budget along with the financial statements to the board for approval will be standard practice. She stated that the reports include detail showing the final revenue amounts for the Local Transportation Fund (LTF), STA, LCTOP, and the FTA Section 5311 grant award. Ms. Castillo then opened the floor for questions.

Director Plasse observed that this initial attempt at the reports for the FY 2024/2025 audit does not explain where the drawdown of the reserves account funding was spent. He stated that the previous General Manager did not follow policy regarding transferring reserve funds to cover overspending on expenses. Director Plasse stated that when this was discovered, the explanation provided at the time by Ms. Castillo was that these funds were being used as a “placeholder” and shown in the final audit as “Unearned Income.” He continued that these funds would appear in the budget but were not explained as a drawdown of reserves and requested that this be clarified and brought to the board on a quarterly basis, or at minimum included in the final amended budget on an annual basis to show where and why the drawdown of reserves was necessary.

Director Plasse then commented that the question regarding personnel cost increases, such as Cost-of-Living Adjustment (COLA) being included in the final budget has been asked in previous years, and noted the previous General Managers indicated they were included. He stated that does not appear that this is true, highlighting line item #50010 – Wages reflects an overspend of \$54,517. He acknowledged that some overages may be unforeseen, such as litigation costs under line item #52270 –

Litigation/Settlements. However, there are other overages that should have been projected more accurately, particularly within the Variable Expenses categories, including Utilities (line items #54100–54500) and Materials & Supplies Consumed (line items #53100–53750).

Director Plasse stated that while the reports are not final, the total overages reflect \$129,736 in overspending. He further stated that the Capital Allocation Reserves line item in the initial budget reflected a STA estimate to Capital Reserves of \$232,000; however, the reports show the actual allocation was only \$49,000. Director Plasse then stated that the reports therefore reflect both an under-allocation to reserves and overspending within the budget. He commented that this is where the reporting needs to be cleaned up and clarified.

Ms. Castillo pointed out that within the “Unearned Revenue Worksheet” included in the packet, for both STA and State of Good Repair (SGR), the reserve cash accounts at the bottom include a reconciliation to the actual reconciled cash balance as of June 30, 2025. Ms. Castillo explained that what the board is referring to as “reserves” are more accurately considered “savings accounts,” and that true reserves are reflected in fund balance accounts, such as equity accounts. She stated that, from an auditor’s perspective, these “reserve accounts” are viewed as savings accounts. Ms. Castillo noted that AT’s cash flow is not consistent, explaining that AT may receive a large sum of funding and then not receive additional revenue for several months. She referenced the end of FY 2024/2025, stating that because the ACTC audit had not been filed yet, AT was unable to receive state monies such as STA and LCTOP. Mr. Gedney and Ms. Bridges interjected that the delay was only specific to the STA funding. Ms. Castillo stated that AT has fixed operating expenses and that funds received were not restricted, so they were placed into the savings accounts, noting that funds can only be restricted if they are in fund balance accounts. She further explained that AT’s accounting will show funds moving in and out of accounts that are technically designated as loans; however, she stated this is essentially AT using its cash savings to pay operating expenses, resulting in timing differences.

Director Plasse stated that he understood there are timing differences in when funds are received; however, he emphasized that the distinction between the CPA referring to the accounts as “savings” versus the board referring to them as “reserves” needs to be addressed. He stated that the board uses the term “reserves” for a specific reason, noting these are reserve funds held for specific line items such as capital and building. He further stated that there are allocated inflows to those reserve accounts based on the CPA-prepared depreciation schedule. Director Plasse commented that referencing those accounts as operating reserve accounts is incorrect, as they are intended for specific purposes based on depreciation.

Ms. Castillo responded that this is due to the budget being prepared on a cash basis. She stated that at the end of the year she reconciles the accounts using the unearned revenue worksheets included in the packet and noted that there can be significant timing differences in arriving at the actual cash balances in those accounts at the end of the year. Ms. Castillo acknowledged that while differences exist, the reserve accounts cannot be considered restricted when AT must access those accounts to cover operating expenses. Vice Chairman Riordan agreed that the board was not stating the accounts were “restricted.” Ms. Castillo stated she may have misunderstood the question but reiterated that she reconciled the reserve accounts as of June 30, 2025, and explained that this reconciliation is how she determines the annual revenue for the STA account. She acknowledged the information can be difficult to understand and stated she would be willing to discuss it in more detail in order to show where the numbers came from and how they relate to the board’s understanding of how the reserve accounts function for AT.

Vice Chairman Riordan noted a challenge in reviewing the revenue side of the reports, stating it appeared that revenue came in approximately \$166,000 under the estimate. Ms. Castillo responded that the figure changed due to receipt of the 4th quarter STA payment in January 2026. Vice Chairman Riordan asked for clarification as to whether that payment was included in the amended budget presented. Ms. Castillo stated that the reports included in the packet were from November 2025, as she was under the assumption the audit would begin in December 2025. She further stated that she needs to clarify with the auditor how the 4th quarter STA payment should be handled. Ms. Castillo explained it is her understanding there is a cutoff date of no more than 180 days; however, the STA payment was received seven (7) months after the close of the fiscal year. She stated the worksheet will change depending on whether the auditor wants to include the payment in the current or previous fiscal year.

Vice Chairman Riordan then asked Ms. Miller to confirm that the revenue figures included in the packet were developed months ago, noting his understanding was that the figures would be more representative of a snapshot after Ms. Miller worked with Ms. Castillo to gather more up-to-date information. Ms. Castillo responded that Ms. Miller did gather updated information. She added that she forwarded all information to the auditor on December 10, 2025, but only last week, received an invitation to upload the documents to the auditor's secure portal. Ms. Castillo stated she submitted the documents through her secure audit portal and acknowledged she did not anticipate this level of delay, as she had assumed the audit would begin in November or December 2025 due to typical cutoff timelines.

Vice Chairman Riordan stated that while he understood the cutoff date issues, the board needs a method, once the fiscal year has concluded, to clearly review the differences in revenue and expenses and reconcile those amounts against any drawdown of reserves used to cover a deficit. He stated that the board is still not seeing that information align, which was presenting difficulty in understanding the financial position.

Director Plasse added that it would be necessary to have a Balance Sheet-type report for the reserve accounts, showing the beginning balance at the start of the fiscal year, any debits and credits occurring within the accounts based on board approval, the allocation of funds similar to what is currently shown for the STA account, and the ending balance of the accounts. Ms. Castillo stated that she completes a proof of cash for all AT accounts and also prepares worksheets showing all transfers between all cash accounts. She asked the board if those reports would be useful. Vice Chairman Riordan stated that the board would like the information presented in a simple format that individuals who are not CPAs could understand, and asked Ms. Castillo if she had that information available, to which she responded that she did.

Vice Chairman Riordan then addressed Ms. Miller and stated this was a topic previously discussed, emphasizing the need to work with the CPA to develop financial reports that are simple and understandable. Ms. Castillo agreed, noting that while it is a large amount of information, it would be beneficial to present it in a condensed and concise manner. Ms. Castillo stated she would send the worksheets showing transfers between cash accounts for the board to review. She further noted that it would be necessary to meet and discuss the reporting format to ensure the board is receiving information that is useful, and Vice Chairman Riordan and Director Plasse agreed. Director Plasse added that, for example, from the Personnel Committee perspective, it would be helpful to know about overspending in salaries and wages prior to entering negotiations with staff, in order to ensure revenues are sufficient to cover expenses. Vice Chairman Riordan recommended scheduling a meeting with the Finance Committee, Ms. Castillo, and Ms. Miller at a convenient time. Ms. Castillo stated she would send the transfer reports for review and that a meeting could then be arranged.

Chairman Crew noted that the matter should be tabled, and Ms. Miller stated she would bring this item back next month for further review. Director Plasse stated that he would like to see a new and improved version of the reports. Director Bottomley asked if the new version of the reports would look like the ones included in the current packet. Vice Chairman Riordan commented that there was nothing wrong with the format itself; however, the key issue is ensuring the information ties together, specifically what revenue was received, what was spent, what the deficit was, and how that relates to reserve expenditures over the course of the year to cover operational costs. He stated that he does not want to spend a significant amount of time attempting to decipher and understand the reports and expressed a desire for staff and the CPA to work together to format a simple presentation of the financial information in a way that is clear and understandable.

Director Bottomley added that it would be beneficial to include explanations for any line items exceeding 5% over budget, in order to provide additional transparency on the financial information presented. Vice Chairman Riordan agreed, noting that additional detail—such as the explanation currently included for the litigation account (line item #52270 – Litigation/Settlements) is helpful for the board to understand why an overage occurred in a particular account.

**#11. Approve Monthly Claims List:**

**Motion:** It was moved by Director Staples, seconded by Vice Chairman Riordan, and unanimously carried to approve the monthly claims list.

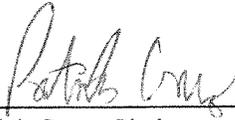
Ayes: Bottomley, Oneto, Plasse, Riordan, Staples, Crew  
Noes: None  
Absent: None

**#12. Future Agenda Items:**

- FY 24/25 Amended/revised budget and CPA worksheets(tabled)- with review of FY 25/26 budget with potential comparison to the amended FY 24/25 budget.

**ADJOURNMENT:**

At 9:50 a.m. the Chairman adjourned the regular meeting to Thursday, March 5, 2026 at 9:00 a.m. at 117 Valley View Way, Sutter Creek, CA 95685.

  
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Patrick Crew, Chairman  
Amador Transit

ATTEST:

  
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Caitlin Kleven, Recording Clerk

Note: Copies of referenced documents are available at the AT and ACTC offices.