

**CITY OF MODESTO-
NATIONAL TRANSIT DATABASE REPORT**

**INDEPENDENT ACCOUNTANTS' REPORT
ON
FEDERAL FUNDING ALLOCATION STATISTICS**

**FOR THE YEAR ENDED
JUNE 30, 2019**



INDEPENDENT ACCOUNTANTS' REPORT

To the City Council of the City of Modesto
and the Board of Trustees of the Modesto Area Express
Modesto, California

The Federal Transit Administration (the FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics form of the City of Modesto's annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual VRM data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures to the data contained in the accompanying FFA-10 forms for the fiscal year ending June 30, 2019. Such procedures, which were agreed to and specified by FTA in the Declarations section of the 2019 *NTD Policy Manual* and were agreed to by the City of Modesto, were applied to assist you in evaluating whether the transit agency complied with the standards described in the first paragraph of this part and that the information included in the NTD report Federal Funding Allocation Statistics form for the fiscal year ending June 30, 2019 is presented in conformity with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2019 *NTD Policy Manual*. This report is intended solely for your information and for the FTA and should not be used by those who did not participate in determining the procedures.

The procedures were applied separately to each of the information systems used to develop the reported actual VRM, FG DRM, PMT, and OE of the Modesto Area Express for the fiscal year ending June 30, 2019 for the following mode:

- Demand Response Service- Purchased Transportation
- Motor Bus Service- Purchased Transportation
- Demand Taxi- Purchased Transportation

In performing the procedures, the information included in the NTD report on the Federal Funding Allocation Statistics form for the fiscal year ending June 30, 2019 is presented fairly, in all material respects, with the requirements of the USOA and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2019 *NTD Policy Manual*.

HUDSON HENDERSON & COMPANY, INC.

Hudson Henderson & Company, Inc.

Fresno, California
November 4, 2019

In accordance with the requirements of Title II of the Americans with Disabilities Act ("ADA") of 1990, the Fair Employment & Housing Act ("FEHA"), the Rehabilitation Act of 1973 (as amended), Government Code section 11135 and other applicable codes, the City of Modesto ("City") will not discriminate against individuals on the basis of disability in the City's services, programs, or activities. For more information, please visit the City of Modesto website at <https://www.modestogov.com/865/Americans-with-Disabilities-Act-ADA>