DIGNITY HEALTH CONNECTED LIVING

REDDING, CALIFORNIA

RESOLUTION OF THE YEAR-END FINANCIAL REPORTS SUBMITTED TO THE SHASTA REGIONAL TRANSPORTATION AGENCY

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

FOR THE YEAR ENDED

JUNE 30, 2024

Hiep Pham, CPA Inc.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Management of
Dignity Health Connected Living
Redding, California

I have performed the procedures described in the Schedule of Agreed-upon Procedures, which was agreed to by Dignity Health Connected Living, solely to assist Dignity Health Connected Living in performing the resolution of the year-end financial reports submitted to the Shasta Regional Transportation Agency for the year ended June 30, 2024. Dignity Health Connected Living's management is responsible for the resolution of the year-end financial reports submitted to the Shasta Regional Transportation Agency for the year ended June 30, 2024.

Dignity Health Connected Living has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting Dignity Health Connected Living in performing the resolution of the year-end financial reports submitted to the Shasta Regional Transportation Agency for the year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in the Schedule of Agreed-upon Procedures and Schedule of Findings and Recommendations.

I was engaged by Dignity Health Connected Living to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the resolution of the year-end financial reports submitted to the Shasta Regional Transportation Agency for the year ended June 30, 2024. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of Dignity Health Connected Living and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Dignity Health Connected Living and is not intended to be and should not be used by anyone other than those specified parties.

Hiep Pham, CPA Inc.

Fremont, California
March 18, 2025

DIGNITY HEALTH CONNECTED LIVING
SCHEDULE OF AGREED-UPON PROCEDURES
RESOLUTION OF THE YEAR-END FINANCIAL REPORTS SUBMITTED TO
THE SHASTA REGIONAL TRANSPORTATION AGENCY
For the Year Ended June 30, 2024

1) Determine whether the claimant was an entity eligible to receive the funds allocated to it. This determination should be made with reference to the section of the Act under which the funds were allocated and to the definitions in article 1 of the Act.

   I found no exceptions as a result of these procedures.

2) Determine whether the claimant is maintaining its accounts and records on an enterprise fund basis and is otherwise in compliance with the uniform system of accounts and records adopted by the State Controller pursuant to Public Utilities code section 99242.

   I found no exceptions as a result of these procedures.

3) Determine whether the funds received by the claimant pursuant to the Act were expended in conformance with those sections of the Act specifying the qualifying purposes including Public Utilities Code sections 95262 and 992G3 for operators receiving funds wider article 4, sections 9927S, 99275.S and 93277, for article 4.5 claimant, and section 99400(c), (d) and (e) for article S claimants for service provided under contract, and section 99405 (d) for transportation services provided by cities and counties with population of less than 5,000.

   I found no exceptions as a result of these procedures.

4) Determine whether the funds received by the claimant pursuant to the Act were expended in conformance with the applicable rules, regulations and procedures of the transportation planning agency and in compliance with the allocation instructions and resolutions.

   I found no exceptions as a result of these procedures.

5) Determine whether interest earned on funds received by the claimant pursuant to the Act were expended only for those purposes for which the funds were allocated in accordance with Public Utilities Code sections 99234.1, 99301, 99301.5, and 99301.6.

   This procedure is not applicable, there was no interest earned on funds.

6) Verify the amount of the claimants operating cost (as defined by Section 6611.1) for the fiscal year, the amount of fare revenues required to meet the ratios specified in sections 6633.2 and 6633.5 and the amount of the sum of fare revenues and local support required to meet the ratios specified in section 6633.2.

   I found no exceptions as a result of these procedures.

7) Verify the amount of the claimant's actual fare revenues (as defined by section 6611.2 and by Public Utilities code section 992O5.7) for the fiscal year.

   I found no exceptions as a result of these procedures.

8) Verify the amount of the claimant's actual local support (as defined by section 6611.3) for the fiscal year.

   I found no exceptions as a result of these procedures.

9) Verify the maximum amount the claimant was eligible to receive under the Act during the fiscal year in accordance with section 6634 and 6649.

   I found no exceptions as a result of these procedures.

10) Verify, if applicable, the amount of the operator's expenditure limitation in accordance with section 6633.1.

   I found no exceptions as a result of these procedures.

11) In the case of an operator, determine whether the operator's employee retirement system or private pension plan is in conformance with the provisions of Public Utilities Code sections 99271, 99272, and 99273.

   I found no exceptions as a result of these procedures.

12) In the case of an operator determine whether the Operator has had a certification by the Department of the Ca1ifornia Highway Patrol verifying that the operator is in compliance with section 1808.1 of the Vehicle Code, as required in Public Utilities Code section 99251.

   I found no exceptions as a result of these procedures.

13) In the case of an operator, verify, if applicable, its State Transit Assistance eligibility pursuant to Public Utilities Code section 99314.6 or 99314.7.

   I found no exceptions as a result of these procedures.

14) In the case of a claimant for community transit services, determine whether it is in compliance with Pubic Utilities Code sections 95155 and 99155.3.

   This procedure is not applicable for this agency.

DIGNITY HEALTH CONNECTED LIVING

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

RESOLUTION OF THE YEAR-END FINANCIAL REPORTS SUBMITTED TO THE SHASTA REGIONAL TRANSPORTATION AGENCY

For the Year Ended June 30, 2024

There were no findings noted.

DIGITAL HEALTH CONNECTED LIVING

SCHEDULE OF REVENUES AND EXPENDITURES

RESOLUTION OF THE YEAR-END FINANCIAL REPORTS SUBMITTED TO

THE SHASTA REGIONAL TRANSPORTATIN AGENCY

For the Year Ended June 30, 2024

Revenues:		
State grant income	$	716,664
Hospital contribution		81,674
Fare revenues		1,561
Total revenues		799,899
Expenditures:		
Wages and benefits		405,776
Vehicle operations		169,322
Outside services		10,509
Supplies		14,328
Dues and subscriptions		8,689
Building rental		7,560
Equipment rental		16,088
Other costs		11,382
Overhead costs		156,245
Total expenditures		799,899
Excess of revenues over (under) expenditures	$	-