

Amador Transit

**Triennial Performance Audit
Fiscal Year 2015-16 through Fiscal Year 2017-18**

REVISED DRAFT

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Prepared for the

Amador County Transportation Commission

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Chapter 1

Executive Summary

The California Public Utilities Code requires that all transit operators that receive funding under Article 4 of the Transportation Development Act (TDA) be subject to a performance audit every three years. This document presents the findings from the Triennial Performance Audit (TPA) of the sole TDA-funded transit operator in Amador County, Amador Transit. As the Regional Transportation Planning Agency (RTPA) responsible for TDA funding in Amador County, this audit was performed under the authority of the Amador County Transportation Commission (ACTC).

This audit report covers Fiscal Year (FY) 2015-16 through FY 2017-18, and was conducted by LSC Transportation Consultants, Inc. The audit process follows guidelines outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* developed by Caltrans in 2008.

BACKGROUND

Amador Transit (AT) was formed through a Joint Powers Agreement between Amador County and its five incorporated cities (Jackson, Sutter Creek, Lone, Plymouth and Amador City). AT is an independent entity with its own staff and governed by a Board of Directors composed of representatives from both the county and the cities. AT provides fixed route, demand response, and commuter services.

VERIFICATION AND USE OF PERFORMANCE INDICATORS

Table 1 presents operating and financial statistics for the current audit period and the prior audit period for AT. Table 2 presents performance indicators at the route level. Figures 1 through 6 graphically present performance indicators for all AT services. During this audit period (FY 2015-16 to FY 2017-18), AT systemwide ridership increased by roughly 1.2 percent. From the last year of the prior audit period to the last year of this audit period (FY 2014-15 to FY 2017-18) ridership decreased by 7.9 percent, while operating cost per vehicle service hour increased by 26.6 percent and the systemwide farebox ratio met the TDA 10 percent minimum for maximum eligibility of TDA. Given the rural nature of the county and population decrease (according to the US Census), AT performs at a level that is typical of similar rural transit systems.

On the route level, the Dial-A-Ride service, Plymouth Route and Special Event services are the top performing routes/services. The Jackson-Sutter Creek Shuttle is the lowest performing route, and three routes (the Shuttle, the Upcountry Route and the Lone Route) do not attain the 10 percent farebox ratio.

AT compiled operating statistics in accordance with TDA definitions, as presented in Appendix B of the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*, with the exception of how full-time employees are tracked. As for the overall data collection and recording process, the AT staff manually enters driver-recorded data into spreadsheets which are summarized for monthly and annual reports. This process is subject to human error. A summing error was found in internal spreadsheets which resulted in double counting of wheelchair passengers but has since been fixed. Corrected totals are presented in this report.

REVIEW OF COMPLIANCE REQUIREMENTS

The *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities* recommends reviewing transit operator compliance with certain TDA regulations that relate to transit performance. Table 6 in the body of the report presents AT's compliance with these requirements. During the audit period, AT was found to not be in compliance on one issue: (1) the operator's definition of performance measures are not consistent with PUC 99247 (full-time employee equivalents).

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The previous audit was completed by LSC Transportation Consultants in 2016. The recommendations and their status from that effort are presented below.

Recommendation 1: *Vehicle Service Hours should be reported to the State Controller in accordance with the definition in the Performance Audit Guidebook. Deadhead time, driving time from the yard to the Sutter Hill Transit Center or the first DAR pick-up, should be recorded separately and not reported as vehicle service hours.*

Status: Implementation Complete

Recommendation 2: *Full-Time Employee hours should be reported to the State Controller in accordance with the definition in the Performance Audit Guidebook. Transportation system-related hours worked by persons employed in connection with the public transportation system should be tallied then divided by 2,000.*

Status: Implementation Incomplete

Recommendation 3: *AT staff should work with the contracted CPA to separate operating data reported to the State Controller between "Motor Bus" and "Demand Response" modes. The AT DAR operating data should be reported in the "Demand Response" column while all other operating data should be reported in the "Motor Bus" column.*

Status: Implementation Incomplete

DETAILED REVIEW OF TRANSIT OPERATOR FUNCTIONS

An important step in the performance audit process is to evaluate standard transit operator functions in terms of efficiency and effectiveness. This is done through on-site interviews with transit staff. The review of transit operator functions can be divided into the following categories:

- General Management and Organization
- Service Planning
- Administration
- Scheduling, Dispatch and Operations
- Marketing and Public Information
- Maintenance

AT has a well-defined program of administrative oversight. New transit services are appropriately evaluated. Overall, transit operations and dispatch go smoothly. AT has in place safety, operations and training procedures which comply with applicable regulations. Sufficient marketing and public outreach

efforts are conducted by AT; however, route maps on the website could be improved. Operations staff has a productive relationship with maintenance staff. Vehicle replacement is on-going so as to maintain a safe and operable fleet.

FINDINGS

1. Amador Transit experienced an 8.0 percent drop in ridership between FY 2014-15 (end of the previous audit period) and FY 2017-18 (end of this audit period), including an 9 percent drop between FY 2014-15 and FY 2015-16 (partly due to a fare increase). Ridership subsequently increased by 1.2 percent from FY 2015-16 to FY 2017-18, despite a nationwide downtrend in public transit ridership. A comparison of longer-term ridership trends over two audit periods (six years) shows that current FY 2017-18 ridership levels (69,494 trips) are very similar to FY 2012-13 ridership levels (69,405 trips).
2. AT was found to be in compliance with all performance-related sections of the TDA public utilities code as identified in Table 6, with the exception of the definition of full-time equivalent employees.
3. AT implemented only one of the three recommendations from the prior performance audit.
4. AT met the mandatory 10 percent systemwide farebox and local support ratio for a rural transit system during this audit period. Farebox ratio by route in FY 2017-18 is presented in Table 2 and is as follows:
 - Sacramento – 10.0 percent
 - Upcountry – 3.8 percent
 - Plymouth - 10.5 percent
 - Jackson – Sutter Creek Shuttle – 3.1 percent
 - Lone – 3.9 percent
 - Dial-A-Ride – 14.4 percent
5. The DAR service performs well for a rural demand response service. DAR carried 6.6 passenger-trips per vehicle service hour in FY 2017-18 and had a farebox ratio of 21.3 percent. On the other hand, the Jackson-Sutter Creek Shuttle (which serves the same area) performs poorly for a local fixed route service. The Shuttle carried 3.87 passenger-trips per hour and had a farebox ratio of 3.1 percent.
6. During the prior audit period, the relationship between the transit operator and the RTPA was difficult. At that time, there was a lack of communication prior to AT Board meetings which led to confusion and disagreements during meetings on issues that should have been mutually addressed prior to presentation before the Board. Distrust between the two agencies impacted overall efficiency of the RTPA and transit operator. Discussions with AT and ACTC staff have indicated that the working relationship between the transit operator and the RTPA improved over the current audit period. A greater in depth appreciation of the responsibilities of each agency may ease any remaining tensions, as well as guide effective recommendations and policies.

7. Amador Transit does a good job of meeting the mobility needs of residents, particularly the elderly and disabled, given the limited resources available, as evidenced in the high ridership on the Dial-A-Ride service.

RECOMMENDATIONS

Recommendation 1: *Conduct a route analysis of the Jackson-Sutter Creek Shuttles and Upcountry Route to determine the most efficient and effective method of serving the Jackson-Sutter Creek and Upcountry areas.*

The performance analysis in this audit shows that the Jackson-Sutter Creek Shuttle is not meeting any of the AT standards and underperforms for a local fixed route service. Therefore, AT should conduct a detailed route analysis to determine the best way to improve cost efficiency and productivity of the route while continuing to meet the mobility needs of Jackson-Sutter Creek residents. A review of the Shuttle schedules shows that there are times when three buses are required at one time to provide service, which is inefficient. In attempt to serve as many stops as possible, the Shuttles have lengthy travel times and the schedules can be confusing. As part of the route analysis, boarding and alighting counts and passenger surveys should be conducted to identify the stops with the greatest ridership and those portions of the route which may not justify fixed route service. Ridership by run or hour should also be carefully reviewed to identify the times of day with the lowest ridership. Ultimately, a more efficient service will require fewer vehicles (and vehicle-hours) and focus on the stops and times with the greatest demand. The route analysis should also consider other methods of serving the Jackson-Sutter Creek corridor, such as a general public DAR. In addition, ridership by run and stop should be reviewed for the Upcountry Route to determine if the number of daily runs should be reduced.

Recommendation 2: *Record and report full-time equivalent employee hours consistent with TDA definitions.*

Employee full-time equivalent hours for Amador Transit should be recorded and reported to the State Controller in accordance with Appendix B of the Performance Audit Guidebook. The definition of Full-time Equivalent Employees per the Caltrans Triennial Performance Audit Guidebook is as follows:

"Transportation system-related hours worked by persons employed in connection with the public transportation system (whether or not the person is employed by the operator, for example, a contracted accountant whose time is partly charged to transit operations). A Full-Time Equivalent employee count can be calculated by dividing the number of person-hours worked by 2,000."

Below are guidelines for calculating full-time equivalent employees for purposes of reporting to the State Controller:

- All AT staff work hours spent operating or assisting with AT functions should be included in the employee hour count. This consists of drivers, dispatchers, mechanics and administrative staff. Vacation and sick time should be excluded.
- Any contractor hours spent on administrative or maintenance related functions of the transit system such as accounting or maintenance which cannot be performed in house.

- The total number of hours is then divided by 2,000 to determine the full-time equivalent employee count for Amador Transit for purposes of reporting to the state controller.

Recommendation 3: *In addition to the AT systemwide map, display individual route maps on the AT website.*

Informative maps are a key component of marketing for a transit system. The AT website does not show maps of each individual route, but rather only a systemwide map. As the AT service area is so large, this makes it difficult to provide the level of detail that a new user would need to determine where the closest public transit stop might be. Individual route maps would be particularly beneficial for the Jackson-Sutter Creek Shuttles. After adjustments are made to this route, the new route map should include directional arrows to add further clarification.

Other Recommendations

At the end of the fiscal year, AT services should be compared to the standards and goals in Table 4 and the qualitative elements described below. The comparison should serve as an annual “check-up” for public transit services.

Quantitative Performance Standards

The standards in Table 4 were updated as part of the last Triennial Performance Audit to better reflect existing routes, population trends and performance of other peer transit agencies.

Qualitative Performance Standard

There are numerous indirect positive benefits and impacts of public transit that should be considered in the evaluation of new and existing public transit services. Examples include:

- ♦ The additional cost of public assistance to those who are unable to find transportation to work.
- ♦ Health care costs associated with missed important medical appointments.
- ♦ Reduced transportation costs for commuters and local route riders.
- ♦ Independent living for seniors and persons with disabilities – Public cost (Medicaid) of living facilities for older adults and persons with disabilities who depend on transit for every day needs.
- ♦ The tax benefits and quality of life benefits from providing transit services which allow residents to stay in Amador County as they age.

Any evaluation of a public transit system should also consider these secondary impacts. Chapter 6 of the 2013 Amador SRTDP includes a cost benefit analysis of these indirect positive impacts of public transit in Amador County and can be referred to in the evaluation process.

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BACKGROUND

The Transportation Development Act (TDA), also known as the “Mills-Alquist Deddeh Act,” provides two major sources of funding for public transportation providers in California: the Local Transportation Fund (LTF) and the State Transit Assistance (STA) program. The LTF is derived from 0.25 of the 7.25 percent retail sales tax collected statewide and can be used for a variety of transportation purposes according to a set of priorities detailed in the Act. The State Board of Equalization returns the LTF to each county according to the amount of tax collected in that county. STA funds are derived from statewide sales tax on diesel fuel, and are allocated to each county based on the following formula: 50 percent according to population and 50 percent according to operator revenues from the prior fiscal year. STA funds can only be used to pay for transit planning, capital projects, and operations.

The California Public Utilities Code requires that a Triennial Performance Audit (TDA) be conducted for all transit operators and Regional Transportation Planning Agencies. A performance audit is a systematic process of evaluating an organization’s effectiveness, efficiency, and economy of operations under management control. The objectives of the audit are to provide a means for evaluating an organization’s performance and to enhance the performance by making recommendations for improvements. In addition, the audit evaluates the adequacy of an organization’s systems and the degree of compliance with established policies and procedures. Transit operators who make claims under Article 4 of the TDA in rural counties must maintain a minimum farebox recovery ratio of 10 percent. Amador County public transit services lies completely within a rural area as defined by the US Census Bureau. Therefore, Amador County transit services are subject to a 10 percent farebox ratio requirement.

PERFORMANCE AUDIT AND REPORT ORGANIZATION

The Amador County Transportation Commission (ACTC) allocates TDA funds for public transit services in Amador County. There is only one transit operator in Amador County: Amador Transit.

The performance audit consisted of the following elements:

- Initial review of transit operator functions
- Review of compliance requirements
- Follow-up review of prior performance audit recommendations
- Verification and use of performance indicators
- Detailed review of transit operator functions
- Preparation of the Draft Audit report

- Preparation of the Final Audit report

TRANSIT PROGRAM DESCRIPTION

Amador Transit (formerly Amador Regional Transit System, or ARTS) has been providing transit services in Amador County since 1977 and operates under direction of the Amador County Transportation Commission (ACTC). Amador Transit (AT) was formed through a Joint Powers Agreement between Amador County and its five incorporated cities (Jackson, Sutter Creek, Lone, Plymouth and Amador City). Amador Transit is governed by a Board of Directors composed of representatives from the county and the cities. The AT Board members are the same as the ACTC Board members.

AT currently operates four fixed routes within the county (Upcountry, Lone, Plymouth and Jackson-Sutter Creek Shuttles) and one commuter/interregional route to Sacramento Monday through Friday, approximately between the hours of 5:30 A.M. and 6:30 P.M. Dial-A-Ride (DAR) is offered in an area within three-quarters of a mile from the fixed routes in the Jackson and Sutter Creek areas and along Ridge Road, Climax Road and New York Ranch Road from 6:00 A.M. to 6:00 P.M. for Americans with Disabilities Act (ADA) qualified passengers. Fixed routes outside the DAR service area will deviate up to three-quarters of a mile for ADA eligible passengers.

Amador Transit operates several special event shuttles as a way to mitigate traffic congestion and parking impacts in downtown areas during events. The events include: Dandelion Shuttle in Jackson, County Fair Shuttle, Veterans Day Parade, Parade of Lights in Sutter Creek and American Association of University Women events.

In 2014, Amador Transit started a volunteer driver program, Amador Rides, with the assistance of the Social Services Transportation Advisory Council (SSTAC). The program is managed by the AT Mobility Manager.

AMADOR TRANSIT OPERATING AND FINANCIAL STATISTICS

The following section quantitatively analyzes the efficiency and effectiveness of public transit services in Amador County. Operating data and financial statistics are presented in Tables 1 - 2 and Figures 1 - 6. Operating data was obtained from internal reports while financial data was obtained from annual Fiscal and Compliance Audits. AT operating data for this audit period and the previous audit period is presented in Table 1. Data from internal reports were compared to the data submit to the State Controller as part of the Transit Operators Financial Transaction and Compensation Report.

Data Collection Methods

As part of the TPA process, the auditor must collect and verify the following transit operator statistics:

- | | |
|--------------------------------|--------------------------------|
| • Annual Operating Cost | • Annual Employee Hours |
| • Annual Vehicle Service Miles | • Annual Vehicle Service Hours |
| • Annual Passenger Count | • Annual Fare Revenue |

Passenger Counts - TDA defines passenger counts as one-way unlinked trips. AT's counting of passengers is consistent with this definition. For both fixed route and demand response services,

passenger count data is recorded manually by drivers as unlinked one-way passenger-trips (single boarding and alighting). The auditor found a formula error in the DAR performance spreadsheets. The

TABLE 1: Amador Transit Systemwide Performance Measures

Performance Measures	Amador Transit Operating Data						Change FY 2014-15 to FY 2017-18	
	Prior Audit Period ⁽¹⁾			Current Audit Period			#	Avg Annual %
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18		
One-Way Passenger-Trips ⁽²⁾	69,405	74,811	75,532	68,648	67,404	69,494	-6,038	-2.7%
% Change from Previous Year	4.1%	7.8%	1.0%	-9.1%	-1.8%	3.1%		
Vehicle Service Hours	11,360	11,695	11,917	13,781	14,280	13,944	2,027	5.7%
% Change from Previous Year	0.3%	2.9%	1.9%	15.6%	3.6%	-2.4%		
Vehicle Service Miles	223,593	240,485	248,070	261,834	265,352	279,549	31,479	4.2%
% Change from Previous Year	-2.7%	7.6%	3.2%	5.5%	1.3%	5.4%		
Operating Costs (Excluding Depreciation)	\$1,285,424	\$1,368,882	\$1,424,025	\$1,376,860	\$1,543,639	\$1,768,697	\$344,672	8.1%
% Change from Previous Year	4.5%	6.5%	4.0%	-3.3%	12.1%	14.6%		
Full-Time Equivalent Employees (FTE)	20	20	19	18.7	17.6	18.6	-0.4	-0.7%
% Change from Previous Year	0.0%	0.0%	-5.0%	-1.6%	-5.8%	5.7%		
Farebox Revenues	\$104,383	\$113,055	\$109,262	\$115,818	\$112,521	\$112,890	\$3,628	1.1%
% Change from Previous Year	4.9%	8.3%	-3.4%	6.0%	-2.8%	0.3%		
Operating Cost per One-Way Passenger-Trip	\$18.52	\$18.30	\$18.85	\$20.06	\$22.90	\$25.45	\$6.60	11.7%
% Change from Previous Year	0.4%	-1.2%	3.0%	6.4%	14.2%	11.1%		
Operating Cost per Vehicle Service Hour	\$113.15	\$117.05	\$119.50	\$99.91	\$108.10	\$126.84	\$7.35	2.0%
% Change from Previous Year	4.3%	3.4%	2.1%	-16.4%	8.2%	17.3%		
Passengers per Vehicle Service Hour	6.11	6.40	6.34	4.98	4.72	4.98	-1.35	-7.1%
% Change from Previous Year	3.8%	4.7%	-0.9%	-21.4%	-5.2%	5.6%		
Passengers per Vehicle Service Mile	0.31	0.31	0.30	0.26	0.25	0.25	-0.06	-6.1%
% Change from Previous Year	7.0%	0.2%	-2.1%	-13.9%	-3.1%	-2.1%		
Vehicle Service Hours per FTE	568.00	584.75	627.21	574.21	571.20	581.00	-46.21	-2.5%
% Change from Previous Year	0.3%	2.9%	7.3%	-8.5%	-0.5%	1.7%		
Farebox Recovery Ratio ⁽³⁾	11.33%	14.45%	13.02%	14.49%	10.76%	10.11%	-2.91%	-7.4%
% Change from Previous Year	12.9%	27.6%	-9.9%	11.3%	-25.8%	-6.0%		

Note: Previous audit period data obtained from prior performance audit
Note 1: Ridership data for this audit period includes auditor revised DAR numbers
Note 2: Includes Sacramento Service costs and fare revenue, local funds/support

wheelchair boarding column was accidentally included in the total trips sum for DAR only. The error has since been corrected in internal spreadsheets. The data in Table 1 represents corrected totals per the Auditor's calculations.

Table 1 presents annual ridership data for AT services during the audit period, as well as data from the previous three-year period (for purposes of comparison). From the end of the previous audit period (FY 2014-15) to the end of the current audit period (FY 2017-18), AT experienced an 8.0 percent drop in ridership. This included a 9.1 percent drop from FY 2014-15 to FY 2015-16 (75,532 to 68,648 trips). A

fare increase went into effect during this time, which had a significant impact on the Sacramento and Upcountry Routes ridership for a time. Additionally, gas prices were relatively low, creating little incentive for vehicle owners to take the bus.

During the current audit period (FY 2015-16 through FY 2017-18), ridership increased by 1.2 percent to 69,494 annual trips. The increase was despite falling gas prices and greater personal vehicle ownership, which generally have had a negative impact on public transit ridership for similar systems in California. A comparison of longer-term ridership trends over two audit periods (6 years) shows that current FY 2017-18 ridership levels (69,494 trips) are very similar to FY 2012-13 ridership levels (69,405 trips).

Operating Cost data for AT services were obtained from annual Fiscal Audits and include total operating expenses for each object class as shown in the Chart of Accounts for the Uniform System of Accounts and Records (as presented in each of the three Fiscal Audits) minus depreciation costs. Per TDA, operating costs include the annual cost of running a transit operation exclusive of depreciation, capital expenditures, vehicle lease costs, and direct costs of providing charter service.

As can be seen in Table 1, systemwide operating costs increased by 12.1 percent between FY 2015-16 and FY 2016-17 from \$1.38 million to \$1.54 million, then increased by 14.6 percent in FY 2017-18 to \$1.77 million. This represents a 24 percent increase in costs from the end of the prior audit period (\$1.42 million in FY 2014-15) to the end of the current audit period.

New provisions of the Governmental Accounting Standards Board (GASB) went into effect this audit period, which significantly impact public transit operator's balance sheet. In recent years, there has been greater concern about the fact that the California Public Employees' Retirement System (CalPERS) is not "fully funded" and has not been since the recession in 2008. "Fully funded" means that a pension plan has sufficient assets to provide for all benefits which it must pay out to retirees. Amador Transit provides pension benefits to employees through CalPERS. GASB Rules 68 and 75 now require employers, such as Amador Transit, to recognize their share of the state's unfunded pension and Other Post Employment Benefits (OPEB) liabilities on the employers' balance sheet instead of in the footnotes. In FY 2017/18 this resulted in an additional \$101,070 pension expense, resulting in the largest proportion of the increase in operating cost by expense category in the Fiscal and Compliance Audit.

Other large expense increases included the following:

- Salaries and benefits increased by \$79,969. According to staff, employee benefits increased due to higher medical premiums and more employees participating in the plan.
- Vehicle liability insurance rates have been increasing by an average of 20 percent per year.
- Equipment, maintenance and fuel costs increased by \$18,865 in FY 2017-18. AT's mostly diesel fleet has had many problems with the Diesel Exhaust Fluid Emission Systems which require the buses to be sent to outside vendors in Sacramento for repairs. As such, vehicle outsourcing expenses have increased significantly since 2016.

TABLE 2: Amador Transit Route Performance Measures
Per FY 2017-18 Fiscal and Compliance Audit Numbers

FY 2017-18

Performance Measures	Route 1 Sacramento	Route 2 Upcountry	Route 3 Plymouth	Route 5 Shuttle A/B	Route 7 Ione	DAR ⁽¹⁾	Special Events	Total Systemwide
One-Way Passenger-Trips	8,535	6,399	5,114	22,176	3,930	20,543	2,797	69,494
Vehicle Service Hours	1,628	2,136	363	5,730	863	3,110	114	13,944
Vehicle Service Miles	46,025	57,898	10,836	105,244	23,880	34,363	1,303	279,549
Total Operating Costs ⁽²⁾	\$216,320	\$279,801	\$49,160	\$669,723	\$113,835	\$326,741	\$12,047	\$1,667,627
Marginal Operating Costs (Excluding Fixed Costs)	\$161,109	\$207,363	\$36,849	\$475,400	\$84,568	\$221,271	\$8,181	\$1,194,740
Revenue Specific to Route	\$86,709 ⁽⁴⁾	—	—	—	—	—	—	\$86,709
Fare Revenue ⁽³⁾	\$21,720	\$10,675	\$5,186	\$20,718	\$4,408	\$47,207	\$2,976	\$112,890
Operating Cost per One-Way Passenger-Trip	\$25.35	\$43.73	\$9.61	\$30.20	\$28.97	\$15.91	\$4.31	\$24.00
Operating Cost per Vehicle Service Hour	\$132.87	\$130.99	\$135.43	\$116.88	\$131.91	\$105.06	\$105.68	\$119.59
Passengers per Vehicle Service Hour	5.24	3.00	14.09	3.87	4.55	6.61	24.54	4.98
Passengers per Vehicle Service Mile	0.19	0.11	0.47	0.21	0.16	0.60	2.15	0.25
Operating Subsidy per One-way Passenger-Trip	\$22.80	\$42.06	\$8.60	\$29.27	\$27.84	\$13.61	\$3.24	\$22.37
Farebox Ratio by Route	10.0%	3.8%	10.5%	3.1%	3.9%	14.4%	24.7%	6.8%
Total TDA Farebox Ratio (Including Local Support)								10.7%
Marginal Farebox Ratio (Excludes Fixed Costs and Local Support)	13.5%	5.1%	14.1%	4.4%	5.2%	21.3%	36.4%	9.4%

Note 1: Represents corrected ridership total

Note 2: Excludes pension expense adjustment

Note 3: From Fiscal and Compliance Audit and allocated to each route based on internal spreadsheets

Note 4: Reimbursement from Sacramento County for operating service in their jurisdiction.

As all expenses except for depreciation are included in operating costs for farebox ratio calculation, the new GASB rules also impact farebox ratio.

Vehicle Service Hour data is reported in Table 1. Appendix B of the *Performance Audit Guidebook* defines vehicle service hours as the time during which a revenue vehicle is available to carry fare-paying passengers. In other words, the time between the schedule time of the first passenger pickup and the last passenger drop off. Vehicle service hours recorded in accordance with TDA definitions. As shown in Table 1, annual systemwide service levels increased by less than one percent during the current audit period. Vehicle service hours increased by 15.6 percent in FY 2015-16 as a result of the addition of a fourth Upcountry run.

Vehicle Service Mile data is displayed in Table 1. Vehicle service miles are defined in Appendix B of the *Performance Audit Guidebook* as those miles travelled during vehicle service hours. AT records deadhead miles separately, therefore, the vehicle service miles reported to the State Controller are consistent with the TDA definition.

Vehicle service miles increased by 17,673, or 6.7 percent, during this audit period. This is approximately 12.7 percent (31,437 miles) greater than FY 2014-15 levels, again a result of the increase in service levels for the Upcountry service.

The **Full-Time Equivalent (FTE) Employee** data presented in Table 1 was obtained from the State Controller's Report. Appendix B of the *Performance Audit Guidebook* defines FTE employee hours as the number of person-hours worked by transit related employees divided by 2,000. AT hires a CPA to prepare this section of the State Controller Report. A comparison of AT payroll summary data to FTEs reported to the State Controller indicates that FTEs were not calculated and reported to the State Controller in accordance with TDA definitions. It appears that the FTE numbers in the State Controller Report reflect the number of people rather than employee hours. The numbers in Table 1 represent the Auditor's FTE calculations. Regardless of how FTEs were calculated, the level of employee hours remained relatively constant during the audit period (FY 2015-16 to FY 2017-18) at around 18. This represents a slight decrease from FTE levels (19) at the end of the prior audit period (FY 2014-15).

The **Fare Revenue** data presented in Table 1 was obtained from annual Fiscal and Compliance Audit Reports. TDA PUC Section 99205.7 states that fare revenues are defined as revenue in Object Classes 401, 402, and 403, as specified in Section 630.12 of Title 49 of the Code of Federal Regulations as follows:

- ♦ Object Class 401 revenues include full adult, senior, student, child, handicapped, Park-and-Ride lot revenues (must be operated by transit operator), special and reduced fares collected from passengers.
- ♦ Object Class 402 revenues include guaranteed revenues collected from an organization rather than a rider for rides given along special routes.
- ♦ Object Class 403 revenues include revenues collected from schools for providing service to children to and from school.

Fare revenue also includes the amount of revenue received by an entity under contract for transit services not yet transferred to the claimant. Additionally, the definition of fare revenues includes fares collected (1) for a specified group of employees, members, or clients, (2) to guarantee a minimum revenue on a line operated especially for the benefit of the paying entity (e.g. an employer, shopping center, university, etc.), or (3) cash donations made by individual passengers in lieu of a prescribed fare. Fare revenue does not include other donations or general operating assistance, whether from public or private sources. Charter revenues cannot be included in the fare revenue category. Although advertising revenue is not fare revenue, it can count toward the farebox recovery ratio calculation. AT calculates and reports fare revenue to the State Controller correctly.

Farebox revenue increased by 6.0 percent to \$115,818 in FY 2015-16 then decreased to \$112,890 by FY 2017-18.

Total Amador Transit Revenue – Table 3 displays revenue sources for Amador Transit for FY 2017-18. LTF funds represents nearly half of AT's revenue sources. FTA grants represent 16.0 percent of total revenue and TDA STA funds represent 14.3 percent.

Table 3: Amador Transit Revenues FY 2017-18		
Revenue Source	Amount	% of Total
Fare Revenue	\$112,890	6.3%
Amador Rides Contributions	\$3,140	0.2%
TDA LTF	\$891,387	49.8%
FTA Grants	\$286,580	16.0%
TDA STA	\$255,755	14.3%
Sacramento Contract	\$86,709	4.8%
Other Non-Operating Revenue	\$62,775	3.5%
State Grants	\$18,155	1.0%
LCTOP	\$51,093	2.9%
Gain on Sale of Capital Assets	\$20,461	1.1%
Interest Revenue	\$1,570	0.1%
Total	\$1,790,515	100.0%
Source: FY 2017-18 Fiscal and Compliance Audit		

Calculation and Evaluation of Performance Indicators

Performance indicators are commonly used to quantify and review the efficiency and effectiveness of a transit operator's activities. Such indicators can provide insight on current operations as well as on the operator's performance over a period of time. Using the data described above, the following performance indicators were calculated as required in Section 99246(d) of the Public Utilities Code:

- Operating Cost per Passenger
- Operating Cost per Vehicle Revenue Hour
- Passengers per Vehicle Revenue Hour
- Passengers per Vehicle Revenue Mile
- Vehicle Revenue Hours per Employee

In addition, the Farebox Recovery Ratio is calculated and evaluated herein, per Section 99268 et seq. of the Public Utilities Code. Table 1 presents performance indicators for AT Systemwide while Table 2 presents data at the route level.

In order to estimate operating costs for each route, the auditor used a cost model based on expenditure categories identified in the FY 2017-18 Fiscal Audit. Each expense category was assigned to vehicle service hours, vehicle service miles or fixed costs to develop the following cost factors:

\$53.58 per vehicle service hour, \$1.62 per vehicle service mile, \$472,887 fixed costs

Fixed costs, divided by the annual vehicle-hours of service, were added to per-hour costs to determine combined hourly costs. Next, these cost factors were then applied to the hours and miles for each route to estimate the operating cost of each route. Lastly, the operating costs identified in Table 2 exclude the pension expense adjustment resulting from GASB 68, as recognition that this liability is not a direct reflection of how well the public transit service is performing over time.

The **Operating Cost per (One-way) Passenger-Trip** data is presented in Tables 1 and Figure 1. This performance measure is a key indicator of a transit system's cost effectiveness. Systemwide operating cost per trip steadily grew during the audit period from \$20.06 to \$25.45 (26.9 percent). FY 2015-16 operating cost per trip represents an 11.7 percent increase from the end of the prior audit period in FY 2014-15.

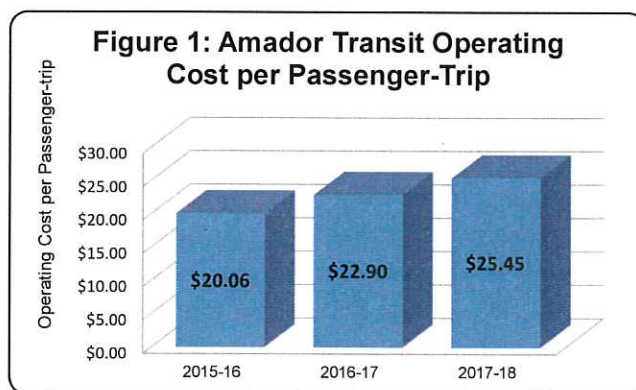
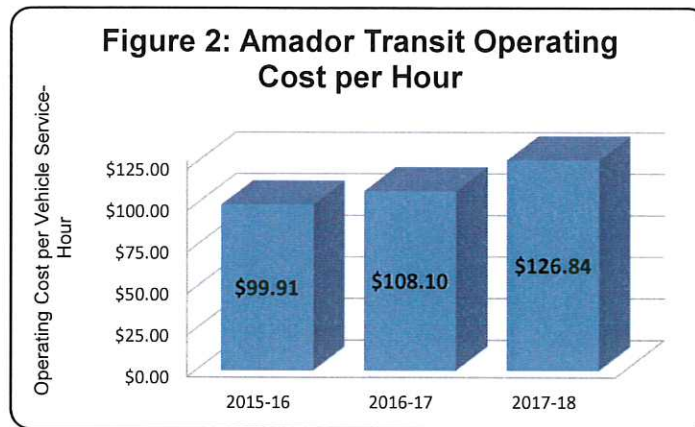


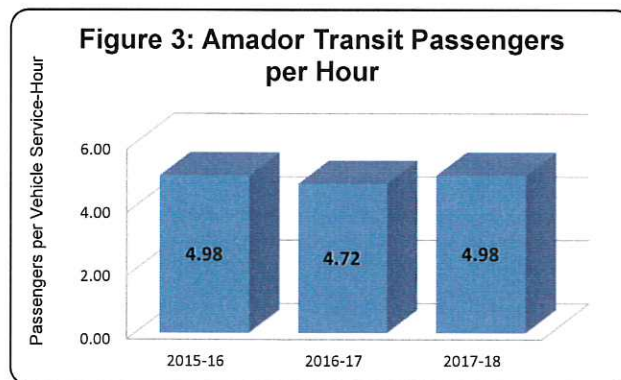
Table 2 presents operating cost per trip data at the route level. The Upcountry Route has the highest cost per trip (\$43.73), followed by the Jackson/Sutter Creek Shuttle (\$30.02). Special Events have the lowest operating cost per trip (\$4.32) followed by the Plymouth Route at (\$9.61).

The **Operating Cost per Vehicle Revenue Hour** data is presented in Tables 1 and Figure 2. This performance measure is a key indicator of a transit system's cost efficiency. The systemwide operating cost per vehicle revenue hour increased 27 percent during the audit period from \$99.91 to \$126.84. The average annual change of AT's operating cost per vehicle hour from the end of the last audit period (FY 2014-15) to the end of this audit period (FY 2017-18) was 2.0 percent.

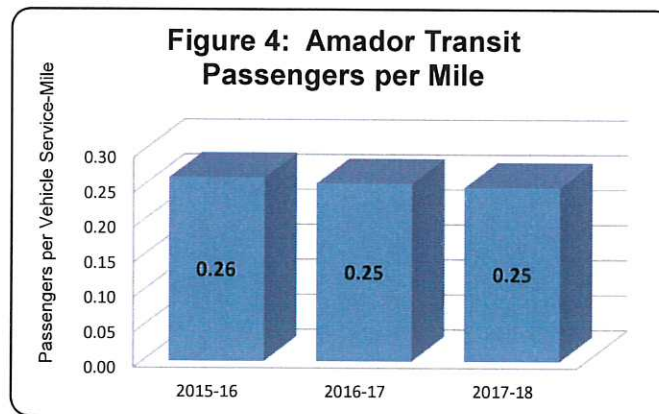


As shown in Table 2, the Plymouth Route and the Sacramento Route have the highest operating costs per hour (\$135.42 and \$132.87, respectively). Both these services travel relatively long distances. Dial-A-Ride has the lowest operating cost per hour (\$105.06). A review of DAR logs shows that most of the Dial-A-Ride trips are within the Jackson –Sutter Creek area, even though the service area extends much farther. This helps limit the miles required to serve passenger needs, and thus the overall cost per hour.

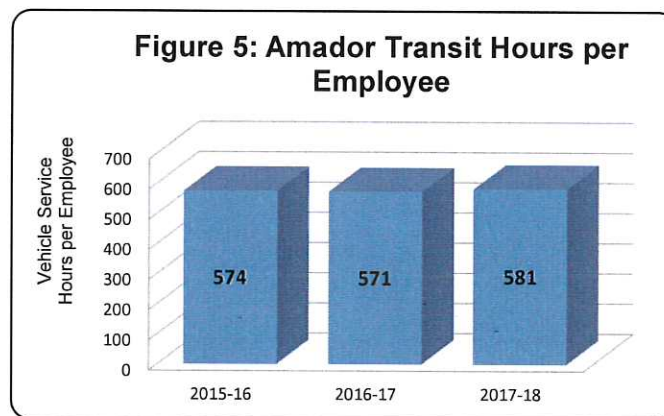
The **Passengers per Vehicle Revenue Hour** (commonly referred to as “productivity”) is presented in Tables 1 and Figure 3. Systemwide productivity this audit period remained consistent at around 5 passenger-trips per hour. At the route level, Special Events carry the most passengers per hour (24.54) The Plymouth route is the next most productive, carrying 14.09 one-way passenger-trips per hour, followed by the DAR service which carries 6.6 trips per hour. Amador Transit DAR carries a large number of clients from Community Compass, which offers programs for persons with developmental disabilities. As this results in many passengers traveling to and from a common location, AT DAR’s productivity is much greater than a typical demand response service. The least productive services are the Upcountry Route (3.00) and the Shuttle (3.87).



The **Passengers per Vehicle Revenue Mile** data is presented in Tables 1 and Figure 4. This performance indicator remained steady at around 0.25 during the audit period. Table 2 indicates that Special Events carries the greatest number of passenger-trips per mile (2.15). Out of the regular service routes, DAR carried the most passengers per vehicle mile (0.60), followed by the Plymouth Route (0.47). The Upcountry route carried the fewest passengers per mile (0.11).

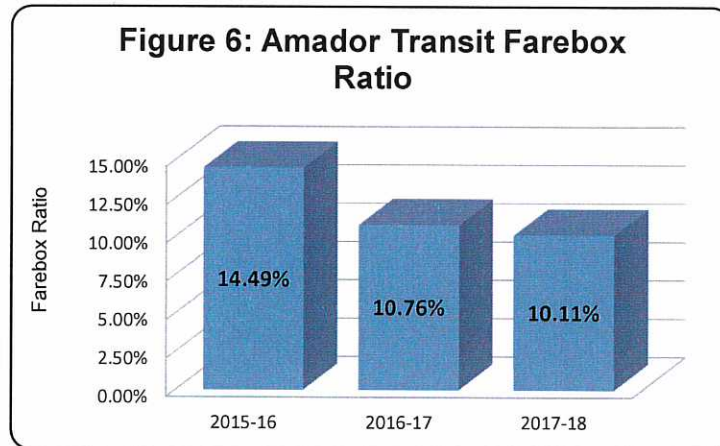


The **Vehicle Service Hours per Employee** data is presented in Table 1 and Figure 5. As presented, the number of vehicle revenue hours per Full Time Equivalent (FTE) remained relatively steady during the audit period, around 575 vehicle hours per full time equivalent employee hour.



Operating Subsidy per Passenger-Trip – Although not required by TDA, Table 2 presents a review of operating subsidy per trip at the route level. Operating subsidy is calculated by subtracting fare revenue from operating costs. This performance indicator compares the key public “input” – the public funding necessary to fund the service -- with the key desired “output” -- passenger ridership. The Upcountry Route has the largest subsidy per trip (\$42.06), followed by the Jackson Sutter Creek Shuttle at (\$29.27). The routes with the lowest operating subsidy per trip are Special Events (\$3.25) and the Plymouth Route (\$8.60).

The **Farebox Recovery Ratio** data is presented in Table 1 and Figure 6. Farebox ratio for the AT system as a whole was calculated using data obtained from the Fiscal and Compliance Audits. TDA law does not require a performance auditor to calculate farebox recovery ratio and determine compliance with TDA farebox ratio minimums, as this is the job of the Fiscal and Compliance Auditor. However, the *Performance Audit Guidebook* recommends that a performance auditor review how the RTPA calculates farebox ratio.



There has been much discussion over the past few years as to the proper methodology for calculation of farebox ratio for Amador Transit. Simply put, farebox ratio is the fare revenue divided by the operating costs. However, TDA law allows for several expense categories to be excluded from operating costs when calculating farebox ratio: extension of services, ridesharing services and (more recently) costs increases beyond the change in the Consumer Price Index (CPI) for the following:

- Provision of complementary paratransit service
- Fuel
- Alternative fuel programs
- Power, including electricity
- Insurance premiums and payments in settlement of claims arising out of the operator’s liability
- State and Federal mandates
- Startup costs for new services for a period of not more than two years

On the other side of the equation, TDA law allows a transit operator to supplement farebox revenues with “local funds” if the required minimum farebox ratio is not met. “Local funds” are defined as any nonfederal or nonstate grant funds or other revenues generated by, earned by, or distributed to an operator. The revenues obtained through advertising on buses and Amador Rides contributions are considered local funds and applied to AT’s farebox ratio in Table 1 (as well as in the Fiscal and Compliance Audits).

Another issue pertinent to the farebox ratio discussion is how to account for the Sacramento Route. Sacramento County pays Amador Transit for the portion of the Sacramento Route 1 which is operated in Sacramento County. In the past, there has been confusion as to how to account for this third party contracted service in farebox ratio calculations, particularly as the TDA regulations provides little guidance. For several audit periods, the Fiscal Auditor has excluded the cost of the Sacramento County portion of the Sacramento Route from farebox ratio calculation but not fare revenues generated by the service. Over the years, TPA auditors and AT management have looked to Caltrans for advice on this issue. The final conclusion is that it is appropriate to either include **both** operating costs and fare revenues from the contracted service or exclude both, but it would not be appropriate to include one but not the other. Placer County Transit (PCT) has a similar situation where the City of Auburn pays Placer County to extend the PCT Highway 49 Route to the City of Auburn Airport. Placer County includes both the cost of that portion of the Highway 49 Route and the fare revenue in farebox ratio calculations.

The performance Auditor recommends that the best way to accurately depict the performance of Amador Transit services is to include both costs and revenue associated with the entire Sacramento Route in farebox ratio calculations. This is the method used for farebox ratio calculations for both Table 1 and 2. Local funds are also included in the calculation. As shown in Table 1, AT met the 10 percent farebox ratio requirement each year of the audit period. As farebox ratio is only slightly above the 10 percent requirement, it would be pertinent to review operating costs for potential increases above the growth of the CPI which could be excluded, as part of the next Fiscal and Compliance Audit (or consider other changes in the program to improve this key factor).

Farebox Ratio by Route

Table 2 presents performance indicators by route as well as different methods of calculating farebox ratio. As noted above, the operating costs in Table 2 differ from Table 1 in that the pension expense adjustment (GASB 68 and 75) is excluded from Table 2 as this is not a direct reflection of public transit performance. The Table 2 “farebox ratio by route” figures reflect a simple division of fare revenues by operating costs. No local support is added for this calculation. As shown, by this calculation Special Events service recoups over 50 percent of operating costs from fare revenue. The DAR service has a relatively high farebox ratio of 14.4 percent. The Plymouth Route and the Sacramento Route also have farebox ratios above 10 percent. The Jackson-Sutter Creek Shuttle has the lowest farebox ratio of 3.1 percent, while both the rural Upcountry and Lone Routes also have a farebox ratio of less than 4 percent.

The following line in Table 2, “Total TDA farebox ratio”, includes local funds/support into the calculation and is only calculated for AT Systemwide. The result, 10.7 percent, is higher than the farebox ratio in Table 1 (10.1 percent) as the pension expense adjustment is excluded.

The final line in Table 2 displays “marginal farebox ratio.” Marginal farebox ratio is a term used for the analysis of service alternatives in the Short Range Transit Development Planning (SRTDP) process, as it is useful in considering the effect of a potential change in services. The calculation of this performance indicator is the same except that marginal farebox ratio does not include administrative/fixed costs, as administrative/fixed costs will not change if a route increases or decreases service. It is therefore the best way to compare the relative farebox ratio of various routes. Local support is also not included in the calculation. In calculating systemwide farebox ratio for compliance with TDA minimums, ACTC should not use marginal farebox ratio. Systemwide marginal farebox ratio (not including local support) is 9.4 percent.

It should also be noted that, per the *TDA Guidebook*, the ultimate significance of the farebox ratio is that a claimant's maximum eligibility for TDA funds is determined in large part by its required ratio. For example, if a claimant had a required fare ratio of 10 percent then it could receive a maximum of 90 percent of its operating cost from TDA and federal revenues (this is in addition to eligibility for capital purposes). If the claimant's actual fare revenues proved to be less than the required 10 percent, its TDA eligibility would not be increased to make up the difference. Rather, the shortfall of required fares would reduce the amount of TDA eligibility in future years.

The bottom line is that AT met the 10 percent TDA farebox ratio requirement for rural transit services each year of the audit period, though this figure declined over the audit period to a figure close to the requirement. A recommendation is made in the ACTC Performance Audit report regarding guidance for calculating farebox ratio.

Comparison to Amador Transit Goals and Standards

Table 4 presents goals and standards for AT service developed as part of the most recent Short Range Transit Plan and revised through the prior Triennial Performance Audit process to reflect recent population trends and peer transit operator performance. Table 5 compares actual performance of AT in FY 2017-18 (Table 2) to three standards: Passenger-trips per hour, operating subsidy per trip and farebox ratio. Table 5 indicates the following:

- Only the DAR service meets all three standards. In fact, the DAR service far exceeds all standards for a rural demand response system. This is due to the fact that DAR provides transportation for Community Compass clients to/from programs and outings.
- For rural route services, all routes meet the productivity standard of 2.5 trips per hour. Only the lone Route meets the operating subsidy per trip standard of \$40 and only the Plymouth Route meets (and far exceeds) the farebox ratio standard of 5 percent.
- The only service classified as a local route, Jackson-Sutter Creek Shuttle, does not meet any of the performance standards.
- The Sacramento Route only meets the farebox standard for a regional/commuter service.

TABLE 4: Amador County Goals and Standards for Transit Service

Performance Measure	Service Efficiency Goal		Service Effectiveness Goal	Service Quality Goal						
	Operating Farebox Return Ratio Standard (Minimum)	Operating Subsidy Per Passenger-Trip Standard (Maximum)	Passenger-Trips per Vehicle Service Hour (Minimum)	Passenger Amenity Standard (Shelters & Seating)	Service Availability Standard	On-Time Performance Standard (Minimum % of Trips On-Time)	Missed Trips (Maximum)	Service Headway Standard (Minimum)	Trip Denial Standard	
Service										
Regional/Commuter Services (Sacramento)										
Standard	8.0%	\$18.00	6.0	Seating >= 5 psgrs/day	Shelter >= 10 psgrs/day	Serve Employment Centers, Connections to Regional and Intercity Transportation?	90%	1%	N/A	N/A
Local Route Services (Sutter Creek/Jackson Shuttle)										
Standard	6.0%	\$20.00	5.0	Seating >= 5 psgrs/day	Shelter >= 10 psgrs/day	Service Within 1/4 mile of 85% of Residents?	95%	1%	60 Minutes	N/A
Rural Route Services (Upcountry, lone, Plymouth)										
Standard	5.0%	\$40.00	2.5	NA	NA	Service to Communities Needing Transportation as Identified by the SSTAC?	95%	1%	2 Round Trips per Day	N/A
Demand Response (Dial-A-Ride)										
Standard	5.0%	\$40.00	1.5	NA	NA	Service Within 3/4 Mile of Fixed-Routes?	90% Within 30 Minute Window	1%	NA	No Pattern of ADA Denials
Source: Amador County 2007 and 2012 Short Range Transit Plan, 2015 TPA										

TABLE 5: Amador Transit Performance Analysis			
Performance Standard			
Shading = Meets Standard			
	Passenger-Trips per Vehicle Service Hour (Minimum)	Operating Subsidy per Passenger-Trip Standard (Maximum)	Operating Farebox Return Ratio Standard (Minimum)
Rural Route Services			
Standard	2.5	\$40.00	5.0%
Plymouth	14.09	\$42.06	10.5%
Upcountry	3.00	\$42.06	3.8%
Ione	4.55	\$27.84	3.9%
Local Route Services			
Standard	5.0	\$20.00	6.0%
Jackson - Sutter Creek Shuttle	3.87	\$29.27	3.1%
Demand Response Services			
Standard	1.5	\$40.00	5.0%
Dial-A-Ride	6.61	\$13.61	14.4%
Regional/Commuter Services			
Standard	6.00	\$18.00	8.0%
Sacramento	5.24	\$22.80	10.0%

Overall Performance

Ridership on AT declined by 8.0 percent from the end of the previous audit period in FY 2014/15 and the end of the current audit period in FY 2017/18. Within the current three-year audit period, ridership grew by 1.2 percent. Discussion of the individual routes is as follows:

- The DAR service accounts for most of the ridership growth. The AT DAR carries a large number of group trips for the Community Compass program within the local Jackson-Sutter Creek area, making this service quite efficient, particular for a door-to-door service.
- The Upcountry route has the highest operating cost per trip (\$43.88). It is difficult to for a rural lifeline service to generate enough ridership to be cost-effective as it serves such a dispersed population. This poor performance indicates the need to review the service plan for this route, particularly whether the number of runs should be reduced.
- The Jackson Sutter-Creek Shuttle has low productivity (3.8 passenger-trips per hour) for a local route service. This indicates a need for a detailed review of the service plan.
- The Plymouth Route performs quite well for a rural service with a 10 percent farebox ratio and passenger trips of 14.0. This route also benefits from group program trips.
- The Sacramento service does not have a high level of ridership compared to other transit programs providing Sacramento commuter services. However, the Amador Transit Sacramento Commuter travels a longer distance than do other services (such as Placer County Transit or El

Dorado County Transit Authority commuter services), and a lower level of commuting activity to downtown Sacramento is generated by Amador County residents compared with residents of the other areas. The Sacramento route meets the 10 percent farebox ratio, and is a benefit to Amador County residents (and the local economy).

- By their nature, special event services serve concentrations of ridership within a short period of time and a limited geographic area. Therefore, special event services perform well in terms of productivity and operating subsidy per trip.

Overall, AT met the systemwide farebox ratio TDA 10 percent minimum for maximum eligibility of TDA each year of the audit period. Given the rural nature of the county and population decrease (according to the US Census), AT performs at a level that is typical of similar rural transit systems. There are, however, elements of the current services (notably the Shuttle and Upcountry Routes) that warrant review and potential revisions.

Recommendations on Data Collection

As for the overall data collection and recording process, AT employs a straightforward manual data entry process. Drivers keep track of passenger boardings by type using a counter board and record total passenger-trips for each run manually into the daily driver tally sheets. The dispatcher enters data from the driver tally sheets into Excel spreadsheets. At the end of the month, operational data is summarized by route in a separate performance spreadsheet. This process requires manually entering data twice. Although a system of checks is in place, manually entered data is still subject to human error. The auditor noticed a formula error in the monthly performance spreadsheets which double counted wheelchair passengers. This error has since been fixed. Corrected DAR ridership totals are presented in this report.

The following are auditor recommendations associated with data collection:

- The State Controller reports do not separate data between “Motor Bus” and “Demand Response” modes. The AT DAR operating data should be reported in the “Demand Response” column.
- Full-Time Employee hours should be reported to the State Controller in accordance with the definition in the Performance Audit Guidebook. Transportation system-related hours worked by persons employed in connection with the public transportation system should be tallied then divided by 2,000.
- Vehicle hours are presented in the Hour: Minute format. It may be beneficial to show hours in decimal hours, to avoid errors if numbers are added in a cell that is not similarly formatted.

Assessment of Internal Controls

To ensure that the information gathered as part of this audit is reliable and valid, a review of internal controls is necessary. A transit operator’s internal controls are intended to do the following:

- Provide reasonable assurance that program goals and objectives are met

- Ensure that resources are adequately safeguarded and efficiently used
- Ensure that reliable data are obtained, maintained, and fairly disclosed in reports
- Ensure that the transit operator complies with laws and regulations

Generally, AT appears to have a reasonably well-developed system of internal controls appropriate to the size of the transit system. In FY 2015-16, the Fiscal and Compliance Auditor identified a “Material Weakness” of internal control over financial reporting and recommended the following:

“Amador Transit should periodically review funds received and expenditures made for their revenue sources and ensure revenue is recorded in the period it is considered earned, which is when the corresponding expenditures are incurred.”

The finding was corrected the following fiscal year.

REVIEW OF COMPLIANCE REQUIREMENTS

As an entity receiving TDA funds for transit purposes, AT is required to comply with laws and statutes set forth in the Act. Below is a discussion of AT’s compliance with sections of the Public Utilities Code which relate to transit performance, as recommended in the *Performance Audit Guidebook*. Table 6 displays the results of the compliance analysis:

1. In accordance with Public Utilities Code Section 99243, AT has submitted annual reports to the ACTC based on the Uniform System of Accounts and Records established by the State Controller. In FY 2015-16, these reports were required to be filed with ACTC and the State Controller 90 days from the end of the fiscal year (September 28th) for paper filing and 110 days after the end of the fiscal year (October 18th) for electronic filing. In the final two years of the audit period reports were not required to be filed until January 31st. All State Controller Reports were filed within the required time period.
2. Regarding Public Utilities Code Section 99245, the annual Fiscal and Compliance Audits were submitted to the State Controller before the required deadline. An independent auditor completed these fiscal and compliance audits, as required.
3. In accordance with Public Utilities Code Section 99251, AT has submitted evidence that the California Highway Patrol (CHP) has certified compliance with Vehicle Code Section 1808.1 within the 13 months prior to each TDA claim submitted for the three year period. AT received a “Satisfactory” carrier rating on the terminal inspection for each of the three years. The 2016 CHP inspection noted that the “*carrier does not retain records related to alcohol and controlled substances collection process for a period of two years.*” This issue was resolved the following year.
4. In accordance with Public Utilities Code Section 99261, AT’s claims for TDA funds are submitted in compliance with rules and regulations adopted by the ACTC for such claims.
5. There are no urbanized areas in Amador County as designated by the US Census. Therefore, PUC 99270.1 does not apply to AT services.

6. Public Utilities Code Section 99266 requires that AT's operating budgets not increase by more than 15 percent over the preceding year, and no substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities be realized unless the operator has reasonably supported and substantiated the change(s). See Table 1 for actual operating costs between Fiscal Years 2012-13 to 2017-18. During the Audit period, annual operating costs for all AT services did not increase by more than 15 percent over the preceding year.
7. AT's definition of performance measures are consistent with Public Utilities Code Section 99247 with the exception of the calculation of Full-Time Equivalent Employees.
8. As the AT service area is located within a rural area, AT is not subject to a 20 percent farebox ratio requirement.

TABLE 6: Transit Operator Compliance Requirements - Amador Transit

Requirement	PUC Reference	In Compliance?	
		Yes	No
(1) The transit operator submitted annual reports to the RTPE based upon the Uniform System of Accounts and Records established by the State Controller within the specified time period.	99243	X	
(2) The operator has submitted annual fiscal and compliance audits to its RTPE and to the State Controller within 180 days following the end of the fiscal year, or has received the 90-day extension allowed by law.	99245	X	
(3) The CHP has, within the 13 months prior to each TDA claim submitted by an operator certified the operator's compliance with Vehicle Code Section 1808.1 following CHP inspection of the operator's terminal.	99251 b	X	
(4) The operator's claim for TDA funds is submitted in compliance with rules and regulations adopted by the RTPA for such claims.	99261	X	
(5) If an operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPA.	99270.1	NA	
(6) The operator's operating budget has not increased by more than 15 percent over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities.	99266	X	
(7) The operator's definitions of performance measures are consistent with Public Utilities Code Section 99247.	99247		X
(8) If the operator serves an urbanized area, it has maintained a ratio of fare revenue to operating cost at least equal to one-fifth (20 percent), unless it is in a county with a population of less than 500,000, in which case it must maintain a ratio of at least three-twentieths (15 percent).	99268.2, 99268.3, and 99268.1	NA	
(9) If the operator serves a rural area, it has maintained a ratio of fare revenues to operating costs at least equal to one-tenth (10 percent).	99268.2, 99268.4, and 99268.5	X	
(10) The current cost of operator's retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPA, which will fully fund the retirement system for 40 years.	99271	X	
(11) If the operator receives state transit assistance funds, the operator makes full use of funds if available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted.	California Code of Regulations, Section 6754 (a) (3)	X	

9. AT met the minimum 10 percent farebox ratio requirement for rural transit services during the entire audit period.

10. In reference to PUC Section 99271, AT offers a retirement plan to its transportation employees through the California Public Employees Retirement System (PERS). As of June 2018, reports show that the CalPERS fund was only around 70 percent funded. CalPERS is taking steps to increase the funded status such as shortening the amortization period and adopting new strategic asset allocation. Additionally, as referenced above, GASB 68 and 75 now requires that employers show the pension and OPEB liabilities on their balance sheets instead of in the footnotes. This is a way of forcing employers (cities/counties) to recognize their share of the state's unfunded liability in hopes that the employers take more interest in having these liabilities paid off.

Despite the changes to the balance sheets, actuarial valuations performed by CalPERS assume that the amortization period for the unfunded liability for CalPERS is 30 years or less. Therefore, the retirement system will be funded within 40 years, per PUC 99271.

11. In accordance with California Code of Regulations Section 6754(a) (3), AT makes full use of funds available to it under the Urban Mass Transportation Act of 1964 and its successors (in particular, FTA Section 5311 Non-Urbanized Area Formula Program funds) before TDA claims are granted.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The previous audit was completed by LSC Transportation Consultants Inc. in 2016. The recommendations and their status from that effort are presented below.

Recommendation 1: *Vehicle Revenue Service Hours should be reported to the State Controller in accordance with the definition in the Performance Audit Guidebook. Deadhead time, driving time from the yard to the Sutter Hill Transit Center or the first DAR pick-up, should be recorded separately and not reported as vehicle service hours.*

Status: Implementation Complete. Amador Transit calculates vehicle revenue service hours based on the published schedule for fixed route service and driver shift times (excluding breaks) for demand response. Deadhead time, between the yard and the first/last fixed route stop, is not included in vehicle revenue service hours.

Recommendation 2: *Full-Time Employee hours should be reported to the State Controller in accordance with the definition in the Performance Audit Guidebook. Transportation system-related hours worked by persons employed in connection with the public transportation system should be tallied then divided by 2,000.*

Status: Implementation Incomplete: A comparison of AT payroll summary data to Full Time Employee Equivalent (FTEs) reported to the State Controller indicates that FTEs were not calculated and reported to the State Controller in accordance with TDA definitions. It appears that the FTE numbers in the state controller report reflect the number of people not employee hours. A recommendation as to how to calculate FTEs is provided at the end of this report.

Recommendation 3: *AT staff should work with the contracted CPA to separate operating data reported to the State Controller between "Motor Bus" and "Demand Response" modes. The AT DAR operating data should be reported in the "Demand Response" column while all other operating data should be reported in the "Motor Bus" column.*

Status: Implementation Incomplete: The State Controller Reports for this audit period shows all operating data in the “Motor Bus” column. As DAR is a different type of service, DAR operating statistics should be reported in the applicable “Demand Response” column. The CPA who prepares the State Controller Reports may be unaware of the difference in service. Therefore, AT should provide data in the two different categories to the CPA for proper report preparation.

DETAILED REVIEW OF TRANSIT OPERATOR FUNCTIONS

This section presents a review of the various functions of AT. In general, transit operator functions can be divided into the following areas:

- General Management and Organization
- Service Planning
- Administration
- Scheduling, Dispatch and Operations
- Marketing and Public Information
- Maintenance

General Management and Organization

AT is a Joint Powers Authority formed between Amador County and the five incorporated cities with its own staff and Board of Directors. The AT Board of Directors also serves as the ACTC Board. AT staff consists of 7 full-time employees: General Manager, Operations Supervisor, Maintenance and Facilities Supervisor, Facilities Maintenance Worker, Mechanic, Transit Center Clerk and Mobility Manager well as 2 Dispatchers and 16 part-time Drivers. The General Manager is responsible for administration of all operations and personnel and reports to the AT Board.

Administrative Oversight

AT has an appropriately well-defined program of administrative oversight. It regularly receives, reviews, and acts upon performance and financial information. The General Manager and Mobility Manager review operating data twice monthly and more frequently if prompted by passenger complaints or service changes.

While staff meetings are not conducted on a regular basis, the transit agency is small enough that it is easy for staff discuss pertinent issues on a daily basis without the personnel costs for staff meetings. Over the years, AT developed set of operating standards and procedures to make the transit system more effective and efficient.

AT is a small transit agency where (with the exception of some financial functions) all administrative functions are conducted “in house.” At the end of the last audit period, the General Manager left and the Assistant Manager was promoted to General Manager. The Assistant Manager position was left vacant. An Operations Supervisor was hired to manage all driving/operations related tasks. The job duties of the Mobility Manager (whose primary responsibilities include coordinating rides between Amador residents, social service organizations and other community organizations) were expanded to include some of the financial duties which the Assistant Manager previously performed. The current level of administrative staffing is the minimum needed to conduct all the administrative tasks required of a transit agency.

Each month, the Transit Manager prepares comprehensive reports for the AT Board which includes a monthly overview of ridership, performance report spreadsheet, detailed vehicle maintenance report, detailed budget/expenditure report and complaint/compliments.

Recent Program Changes and Innovations

During the audit period, AT added a fourth round trip on the Upcountry service. Another recent change for Amador Transit was to become a third party transportation provider for Logisticare, a Non-Emergency Medical Transportation (NEMT) broker for California in October of 2018. Passengers requiring transportation to a medical appointment call the Logisticare toll free number. Logisticare then contacts various transportation providers, including Amador Transit, to provide the ride. Logisticare reimburses AT for the rides at agreed upon mileage rates. AT uses the DAR service to provide the trips and the revenue is recorded as DAR fare revenue. AT staff evaluate each trip request carefully to determine the feasibility and if it will negatively impact regular service. As Logisticare only reimburses the mileage between the patient's house and the medical appointment, AT has implemented a policy that all trips must begin in Amador County and must be short distances. Providing trips for Logisticare has increased ridership and is a good example of coordination and pooling of resources.

The General Manager reviews and evaluates the results of service changes after implementation to insure that the new service is meeting goals. An example is the River Pines service, which was discontinued due to low ridership.

Communications with Other Government Agencies

The General Manager acts as the intergovernmental liaison within AT. In the past, AT has entered into agreements with other transit agencies, such as Alpine County, to share state PTMISEA funds. This arrangement allows the transit agencies to maximize the limited amount of funding available at the time it is needed.

The relationship between the current Transit Manager and the ACTC Executive Director has improved from the prior audit period. Regarding prior recommendations to hold weekly meetings, both the Executive Director and the AT Transit Manager feel that there is not enough time to conduct weekly in-person meetings and that it is more efficient to discuss issues as they arise. Where there appears to be room for improvement in this relationship is for both the Executive Director and AT Transit Manager to have a more complete understanding of the duties and requirements of the other. A greater in depth appreciation of the responsibilities of each agency may ease any remaining tensions, as well as guide effective recommendations and policies.

Service Planning

The effectiveness of a transit system is highly dependent upon the continued development of short- and long-range transit plans. The ACTC commissioned the Amador County Short Range Transit Development Plan (SRTDP), which was completed by LSC Transportation Consultants in June 2014. Some of the elements recommended in the SRTDP have been implemented, such as fare structure changes and more recently, one additional run on the Upcountry service. A long-range TDP was completed in 2012 which outlined a financially constrained long-term vision for public transit in the region.

Strategic Planning

In terms of strategic planning, AT has set clear, reasonable goals and objectives in the SRTDP and the RTP. Operations reports and ridership analysis are included in AT Board packets which are posted on the AT website for review by interested parties. The SRTDP identified a variety of service efficiency and effectiveness goals and standards for transit services. Although the AT staff report to the Board includes informative graphics regarding historical ridership, direct comparisons to the adopted SRTDP standards are not made.

Short Range Planning

In terms of short range planning, the SRTDP identifies residential, retail, and other developments which may require transportation. AT and the SSTAC spend time trying to identify unserved or underserved areas. A good example is the recently implemented volunteer driver program which is a cost effective solution to serving underserved areas.

Evaluation of Fixed Routes

The General Manager reviews ridership statistics every two to four weeks. Surveys were conducted during the audit period as part of the SRTDP update. Surveys were conducted prior to implementation of new services (such as the River Pines service).

Planning for and Serving Special Transportation Needs

All of AT's active fleet is wheelchair accessible. AT DAR serves as the ADA complementary paratransit service in the Jackson-Sutter area as well as along New York Ranch and Ridge Road as far east as Pine Grove. The other local fixed routes deviate up to three-quarters of a mile for ADA eligible passengers. Complementary paratransit is offered during the same hours and days as the Jackson-Sutter Creek shuttles, as required by ADA. Discounted fares are offered to passengers who are disabled, over the age of 62 or age 6 to 17. AT updated their ADA Plan in September 2016.

Public Participation Hearings

All AT meetings are open to the public, and are conducted in an accessible facility per the requirements of the Americans with Disabilities Act (ADA). Public notification and public hearings are conducted prior to implementing a change in service area greater than or equal to 25 percent of total system square mileage or a fare change. In addition, transit service revision notices are posted on AT vehicles, in passenger facilities and on the website. The ACTC Social Services Transportation Advisory Council (SSTAC) also acts as an important conduit for soliciting public input. AT has established Policy and Complaint procedures which are compliant with Title VI. The policy includes direction on environmental justice requirements, limited English proficiency individuals and public participation requirements.

Scheduling, Dispatch, and Operations

This functional area concerns the short-term scheduling of routes, drivers, and vehicles, the daily coordination and assurance that each customer is served, and the specific function of providing transportation service.

AT drivers are appropriately certified for the types of vehicles operated. Drivers choose shifts based on seniority and are trained to operate each vehicle in the fleet. Driver bids change every three months. All AT drivers are part-time employees and are eligible for partial employer-paid benefits after a probationary period. AT's Personnel Manual details procedures regarding vacation, absences, and sick leave to ensure driver shifts are adequately covered. No incentives or rewards are given for good attendance. AT has a sufficient number of drivers on staff to cover shifts for drivers on vacation or sick leave.

DAR scheduling is performed using Trapeze software. Passengers may schedule rides up to two weeks in advance and subscription service is available. Subscription service does not present any capacity constraints for other qualified passengers.

The Trapeze software allows schedulers to easily access a database of passenger information, sort passenger-trip requests geographically, and provides several trip options for dispatchers to choose from. AT's ADA Plan stipulates that drivers will not wait longer than five minutes for a passenger. During this period, the dispatcher will confirm the driver is at the correct location and make a "good faith" effort to contact the passenger. AT has also established a clear "No Show" and "Late Cancellation" policy which results in various levels of suspension based on the number of violations. AT has established an ADA eligibility certification process.

Personnel Management and Training

Personnel Management

AT recruits through a variety of means, including the internet and local newspaper. AT will hire both experienced and non-experienced drivers and prefers people skills over a commercial driver's license. AT conducts an intensive screening and evaluation process before hiring a new driver. After the initial application process and supplementary questionnaire, there is video testing to identify how the recruit will likely interact with management, elderly passengers and children. There was some turnover of operations staff during the audit period, partially due to retirement.

Training and Safety

Generally, AT provides all initial and on-going driver training on-site using AT staff. All drivers are trained on all aspects of each type of vehicle in the fleet. AT holds an "all staff training day" on Columbus Day with trainers from other entities, such as the fire department or CalTIP. AT's Personnel Manual details its formalized employee discipline program. All safety-sensitive employees are covered by AT's Substance Abuse Policy and Drug and Alcohol Testing Policy outlined in the Personnel Manual, which appears to meet all applicable state and federal requirements.

Administration

AT recently developed a document retention policy. Using funding from a grant through the Office of Emergency Services, AT organized and scanned pertinent documents into electronic format.

AT has a reasonably well-developed budget and reporting system that is appropriate to the size and scope of the transit program. The General Manager compares budgeted expectations with actual revenue and expenses regularly. Accounting is performed in QuickBooks and AT hires an outside

accounting firm for certain duties. Over the past few years, AT has built an LTF capital reserve fund to ensure that the fleet and equipment remains reliable and safe. ACTC recently discontinued the policy of allocating excess LTF revenue to the capital and operating reserve fund. A comparison of budgeted and actual expenses by line item is prepared and presented to the AT board at each meeting. The AT Board must approve substantial changes in the budget and/or spending.

Grants Management

The General Manager typically performs grant management duties. There was one instance during the audit period where AT had difficulty with an FTA grant. AT was not reimbursed for an FTA 5311(f) planning grant due to the contract not meeting FTA requirements. Otherwise, AT has been successful over the years in obtaining several competitive FTA grants for mobility management and bus purchases.

Risk Management and Insurance

AT is covered under the CalTIP insurance pool with a limit of \$100,000 per vehicle occurrence and \$10,000,000 for liability. Established procedures for processing and investigating accident/injury claims are currently in place. AT has established a list of Standard Operating Procedures which all new employees must read and sign. The manual outlines safe operating practices for transit vehicles. In case of a disaster or emergency, AT will coordinate with Amador County Office of Emergency Services to assist with transportation/evacuation needs.

Facility Management

The AT operations and maintenance facility is located near the airport in Jackson. AT's facility management as well as bus stop and transit center maintenance and repair is provided in-house. The facility has two bus bays and one in-ground lift. AT also has two portable lifts, though these cannot be used with the taller buses because of height restrictions. Buses are not parked in a separate fenced lot but rather in the main parking lot for the operations facility. Security cameras are placed around the facility. In addition to security issues, there is the potential for conflict between buses and pedestrians in the parking area. Important improvements to the facility are identified in the AT Capital Improvement Plan.

Revenue Collection and Cash Management

On-vehicle fare collection is appropriately secure on AT buses. All buses use a locked vault farebox system. AT has established procedures for fare revenue collection. Only one AT staff member is present when fare revenue is counted; however the door is open and there has never been an issue. A system is in place to compare projected fare revenue based on actual passenger trips to actual fare revenue, as a check against potential theft.

Employees submit timesheets as a basis for payroll, and all AT employees take advantage of direct deposit. For accounts payable, two different staff members process and sign checks. Blank checks are stored securely in the safe. Petty cash is maintained. Receipts are required and requests for use must be signed by a supervisor.

Other Financial Transactions

AT follows a procurement policy which is compliant with FTA rules and regulations. All large capital items are procured competitively with the exception of fuel, which is purchased through the County. AT hires an outside CPA to conduct year end close out and prepare the State Controller Reports.

Marketing and Public Information

AT has developed a clear and informative website which displays bus schedules, a basic route map, rider information, policies and procedures and other transit related information. Individual maps of each route are not available. Schedules and flyers are distributed at local businesses and grocery stores. AT coordinates with human service agencies regarding bus schedule changes. AT will occasionally participate in promotional events such as the Senior Fair at the Jackson Rancheria. A summary of customer complaints and compliments is included in the performance report to the AT Board. Passenger comments are responded to as necessary.

Vehicle Maintenance

AT has a good preventive maintenance schedule in place that meets the requirements of the bus manufacturers. The maintenance facility includes two maintenance bays, mobile lifts, and a small office space for the mechanics. With a small capacity for repairs, the Maintenance Manager must decide if it is more efficient to conduct the repair in house or contract with a private company. AT received a "Satisfactory" carrier rating on the terminal inspection for each of the three years.

As outlined in the Standard Operating Proceeds, driver must "red-tag" a vehicle for repair upon discovering a safety related defect during a pre-trip inspection. AT has a good procedure in place for prioritizing and tracking repairs. There is good communication between mechanics, dispatchers and administrative staff with respect to maintenance.

AT has a fleet of 19 active revenue vehicles including two minivans used for the volunteer driver program. The average age of the fleet is 4.2 years. AT has a good vehicle replacement plan in place.

The Auditor's analysis of AT indicates that, in terms of operations, the system was efficiently run and well managed during the audit period.

FINDINGS

1. Amador Transit experienced an 8.0 percent drop in ridership between FY 2014-15 (end of the previous audit period) and FY 2017-18 (end of this audit period), including an 9 percent drop between FY 2014-15 and FY 2015-16 (partly due to a fare increase). Ridership increased by 1.2 percent from FY 2015-16 to FY 2017-18, despite a nationwide downtrend in public transit ridership. A comparison of longer-term ridership trends over two audit periods (six years) shows that current FY 2017-18 ridership levels (69,494 trips) are very similar to FY 2012-13 ridership levels (69,405 trips).
2. AT was found to be in compliance with all performance-related sections of the TDA Public Utilities Code as identified in Table 6, with the exception of the definition of full-time equivalent employees.
3. AT implemented only one of the three recommendations from the prior performance audit.
4. AT met the mandatory 10 percent systemwide farebox and local support ratio for a rural transit system during this audit period. Farebox ratio by route in FY 2017-18 is presented in Table 2 and is as follows:
 - Sacramento – 10.0 percent
 - Upcountry – 3.8 percent
 - Plymouth - 10.5 percent
 - Jackson – Sutter Creek Shuttle – 3.1 percent
 - Lone – 3.9 percent
 - Dial-A-Ride – 14.4 percent
5. The DAR service performs well for a rural demand response service. DAR carried 6.6 passenger-trips per vehicle service hour in FY 2017-18 and had a farebox ratio of 21.3 percent. On the other hand, the Jackson-Sutter Creek Shuttle (which serves the same area) performs poorly for a local fixed route service. The Shuttle carried 3.87 passenger-trips per hour and had a farebox ratio of 3.1 percent.
6. During the prior audit period, the relationship between the transit operator and the RTPA was difficult. At that time, there was a lack of communication prior to AT Board meetings which led to confusion and disagreements during meetings on issues that should have been mutually addressed prior to presentation before the board. Distrust between the two agencies impacted overall efficiency of the RTPA and transit operator. Discussions with AT and ACTC staff have indicated that the working relationship between the transit operator and the RTPA improved this audit period. However, a greater in depth appreciation of the responsibilities of each agency may ease any remaining tensions, as well as guide effective recommendations and policies.

7. Amador Transit does a good job of meeting mobility needs of residents, particularly the elderly and disabled, given the limited resources available, as evidenced in the high ridership on the Dial-A-Ride service.

RECOMMENDATIONS

Recommendation 1: *Conduct a route analysis of the Jackson-Sutter Creek Shuttles and Upcountry Route to determine the most efficient and effective method of serving the Jackson-Sutter Creek area.*

The performance analysis in this audit shows that the Jackson-Sutter Creek Shuttle is not meeting any of the AT standards and underperforms for a local fixed route service. Therefore, AT should conduct a detailed route analysis to determine the best way to improve cost efficiency and productivity of the route while continuing to meet the mobility needs of Jackson-Sutter Creek residents. A review of the Shuttle schedules shows that there are times when three buses are required at one time to provide service, which is inefficient. In attempt to serve as many stops as possible, the Shuttles have lengthy travel times and the schedules can be confusing. As part of the route analysis, boarding and alighting counts and passenger surveys should be conducted to identify the stops with the greatest ridership and those portions of the route which may not justify fixed route service. Ridership by run or hour should also be carefully reviewed to identify the times of day with the lowest ridership. Ultimately, a more efficient service will require fewer vehicles (and vehicle-hours) and focus on the stops and times with the greatest demand. The route analysis should also consider other methods of serving the Jackson-Sutter Creek corridor, such as a general public DAR. In addition, ridership by run and stop should be reviewed for the Upcountry Route to determine if the number of daily runs should be reduced.

Recommendation 2: *Record and report full-time equivalent employee hours consistent with TDA definitions.*

Employee full-time equivalent hours for Amador Transit should be recorded and reported to the State Controller in accordance with Appendix B of the Performance Audit Guidebook. The definition of Full-time Equivalent Employees per the Caltrans Triennial Performance Audit Guidebook is as follows:

“Transportation system-related hours worked by persons employed in connection with the public transportation system (whether or not the person is employed by the operator, for example, a contracted accountant whose time is partly charged to transit operations). A Full-Time Equivalent employee count can be calculated by dividing the number of person-hours worked by 2,000.”

Below are guidelines for calculating full-time equivalent employees for purposes of reporting to the State Controller:

- All AT staff work hours spent operating or assisting with AT functions should be included in the employee hour count. This consists of drivers, dispatchers, mechanics and administrative staff. Vacation and sick time should be excluded.
- Any contractor hours spent on administrative or maintenance related functions of the transit system such as accounting or maintenance which cannot be performed in house should be included.

- The total number of hours is then divided by 2,000 to determine the full-time equivalent employee count for Amador Transit for purposes of reporting to the state controller.

Recommendation 3: *In addition to the AT systemwide map, display individual route maps on the AT website.*

Informative maps are a key component of marketing for a transit system. The AT website does not show maps of each individual route, but rather only a systemwide map. As the AT service area is so large, this makes it difficult to provide the level of detail that a new user would need to determine where the closest public transit stop might be. Individual route maps would be particularly beneficial for the Jackson-Sutter Creek Shuttles. After adjustments are made to this route, the new route map should include directional arrows to add further clarification.

Other Recommendations

At the end of the fiscal year, AT services should be compared to the standards and goals in Table 4 and the qualitative elements described below. The comparison should serve as an annual “check-up” for public transit services.

Quantitative Performance Standards

The standards in Table 4 were updated as part of the last Triennial Performance Audit to better reflect existing routes, population trends and performance of other peer transit agencies.

Qualitative Performance Standard

There are numerous indirect positive benefits and impacts of public transit that should be considered in the evaluation of new and existing public transit services. Examples include:

- ♦ The additional cost of public assistance to those who are unable to find transportation to work
- ♦ Health care costs associated with missed important medical appointments
- ♦ Reduced transportation costs for commuters and local route riders
- ♦ Independent living for seniors and persons with disabilities – Public cost (Medicaid) of living facilities for older adults and persons with disabilities who depend on transit for every day needs
- ♦ The tax benefits and quality of life benefits from providing transit services which allow residents to stay in Amador County

Any evaluation of a public transit system should also consider these secondary impacts. Chapter 6 of the 2013 Amador SRTDP includes a cost benefit analysis of these indirect positive impacts of public transit in Amador County and can be referred to in the evaluation process.

AMADOR TRANSIT

Expenditure Transaction Detail By Account

June 28 through August 1, 2019

Date	Num	Name	Memo	Amount
23001 · Payroll Liabilities				
25000 · CalPERS Classic Retirement				
06/30/2019	Epay	CalPERS	1899375431	3,663.08
06/30/2019	Epay	CalPERS	1899375431	2,883.86
07/15/2019	Epay	CalPERS	Classic unfunded liability 2019	71,020.00
Total 25000 · CalPERS Classic Retirement				77,566.94
25100 · CalPERS 457 Plan				
06/30/2019	Epay	CalPERS 457 Plan	Plan Entity 450-694	695.00
Total 25100 · CalPERS 457 Plan				695.00
Total 23001 · Payroll Liabilities				78,261.94
24020 · Medical				
07/31/2019	9020	Blue Shield of California	4404588	4,849.95
07/31/2019	9020	Blue Shield of California	4404588	4,028.92
07/31/2019	9022	Healthiest You	HY0747	24.00
Total 24020 · Medical				8,902.87
24021 · Aflac				
07/31/2019	9019	AFLAC	ENQ02	322.96
07/31/2019	9019	AFLAC	ENQ02	92.60
Total 24021 · Aflac				415.56
24030 · Dental Liab				
07/31/2019	9021	CoPower (C/O Delta De...	R29-37765	490.53
07/31/2019	9021	CoPower (C/O Delta De...	R29-37765	1,045.73
Total 24030 · Dental Liab				1,536.26
24040 · Vision Liabl				
07/31/2019	ePAY	Wolfpack Insurance Ser...	111352-0	93.70
07/31/2019	ePAY	Wolfpack Insurance Ser...	111352-0	156.70
Total 24040 · Vision Liabl				250.40
51000 · BENEFITS				
51350 · WORKERS COMP INS				
07/05/2019	0100013	CSAC Excess Insurance		1,429.00
07/05/2019	20150002	CSAC Excess Insurance		4,091.00
07/29/2019	20100210	CSAC Excess Insurance	EWC	1,429.00
07/29/2019	20150042	CSAC Excess Insurance	PWC	4,091.00
Total 51350 · WORKERS COMP INS				11,040.00
51600 · UNIFORMS/WORK CLOTHES ALLOW				
07/29/2019	070519	Amador Transit - Petty ...		84.44
07/24/2019	47301	JB's Awards & Engraving		574.93
Total 51600 · UNIFORMS/WORK CLOTHES ALLOW				659.37
Total 51000 · BENEFITS				11,699.37
52000 · SERVICES & USER FEES				
52100 · VEHICLE TECH SERV-OUTSOURCE				
07/29/2019	614991	Maita Chevrolet		1,630.66
07/29/2019	J046049	Robert Hahn's Automoti...		1,072.50
07/30/2019	80366474	Safety Kleen		497.25
07/30/2019	80094860	Safety Kleen		339.98
07/30/2019	07012019	Sutter Creek Car Wash		101.74
Total 52100 · VEHICLE TECH SERV-OUTSOURCE				3,642.13
52150 · PROPERTY MAINTENANCE SERVICES				
07/01/2019	001112	Alpine Air Conditioning ...	Annual	1,057.50
07/29/2019	6063	Alpine Air Conditioning ...		252.17
07/29/2019	062719	Amador Transit - Petty ...		23.69
07/29/2019	1039	Moppin Mamas Cleanin...		480.00

AMADOR TRANSIT
Expenditure Transaction Detail By Account
 June 28 through August 1, 2019

Date	Num	Name	Memo	Amount
07/29/2019	18564193	Orkin Services of Califo...		87.59
07/30/2019	186952451	Orkin Services of Califo...		87.59
07/23/2019	072019	THOMAS BUNTING		40.00
07/16/2019	07132019	Yes Cleaning Service		670.00
Total 52150 · PROPERTY MAINTENANCE SERVICES				2,698.54
52170 · CONTRACT IT SERVICES				
07/30/2019	760501	Smile Business Product...		86.90
Total 52170 · CONTRACT IT SERVICES				86.90
52250 · LEGAL COUNSEL				
07/23/2019	32114	Cole Huber LLP		129.00
Total 52250 · LEGAL COUNSEL				129.00
52300 · ADVERTISING & MARKETING				
08/01/2019	94909	Buy & Sell Press		150.82
07/23/2019	11961212146	CableTime		500.00
07/24/2019	19060068	KVGC 1340 AM		500.00
07/29/2019	22605	Ledger Dispatch		60.00
07/30/2019	23033	Ledger Dispatch		60.00
07/31/2019	July-2-2019	U.S. BANK	4imprint-Booth Supplies	370.40
Total 52300 · ADVERTISING & MARKETING				1,641.22
52400 · SOFTWARE MAINTENANCE FEES				
06/28/2019		QuickBooks Payroll Ser...		498.00
Total 52400 · SOFTWARE MAINTENANCE FEES				498.00
52420 · DRUG & ALCOHOL SERVICES				
07/29/2019	2015-0484-0483	Occupational Health Se...		110.00
07/31/2019	July2019	U.S. BANK	Occuscreen	120.50
Total 52420 · DRUG & ALCOHOL SERVICES				230.50
52500 · FACILITY SECURITY SYSTEM				
07/24/2019	302262	Signal Service		84.26
07/24/2019	303226	Signal Service		900.00
07/29/2019	303489	Signal Service		191.07
07/30/2019	302192	Signal Service		25.54
Total 52500 · FACILITY SECURITY SYSTEM				1,200.87
52550 · GSA COST ALLOC-(POSTAGE/PRINT)				
06/30/2019	AT062019	Amador County Genera...		34.27
Total 52550 · GSA COST ALLOC-(POSTAGE/PRINT)				34.27
52600 · PROFESSIONAL & TECH SERVICES				
07/29/2019	2015.1421	AMI Studios	Thank you!	50.00
Total 52600 · PROFESSIONAL & TECH SERVICES				50.00
Total 52000 · SERVICES & USER FEES				10,211.43
53000 · MATERIALS & SUPPLIES CONSUMED				
53100 · FUEL				
07/24/2019	88626	Hunt & Sons, Inc.		5,541.41
07/24/2019	74110	Hunt & Sons, Inc.		158.39
07/29/2019	101748	Hunt & Sons, Inc.		5,521.16
07/29/2019	91130	Hunt & Sons, Inc.		158.39
Total 53100 · FUEL				11,379.35
53150 · TIRES				
07/29/2019	1-GS171316	Jackson Tire Service, Inc.		320.63
07/29/2019	66200255043	Les Schwab Tires		283.60
07/29/2019	66200253710	Les Schwab Tires		64.00

AMADOR TRANSIT

08/01/19

Expenditure Transaction Detail By Account

Accrual Basis

June 28 through August 1, 2019

Date	Num	Name	Memo	Amount
Total 53150 · TIRES				668.23
53250 · TOOLS				
07/29/2019	08447	Lowe's		71.61
07/29/2019	06310	Lowe's		30.70
07/29/2019	07101952773	Snap-On Tools		101.02
07/31/2019	July2019	U.S. BANK	Air Chucks (Amazon)	60.19
07/31/2019	July2019	U.S. BANK	Tire Gauge	33.49
Total 53250 · TOOLS				297.01
53300 · VEHICLE MAINT-REPAIR PARTS				
07/29/2019	02P462317	A-Z Bus Sales, Inc.		120.04
07/29/2019	F008979545:01	Delta Truck Center	Credit-Bushing	-147.96
07/29/2019	F008982211:01	Delta Truck Center		199.19
07/29/2019	1244654	Maita Chevrolet		205.85
07/29/2019	1245069	Maita Chevrolet		116.45
07/29/2019	145826	Riebes Auto Parts		13.10
07/29/2019	143545	Riebes Auto Parts		361.43
07/29/2019	145839	Riebes Auto Parts		7.74
07/29/2019	145838	Riebes Auto Parts		27.72
07/29/2019	772118	Riebes Auto Parts		11.53
07/31/2019	Core2019	U.S. BANK		-52.00
07/31/2019	July2019	U.S. BANK	Ferguson	4.27
07/31/2019	July2019	U.S. BANK	Headlight lamp	84.18
07/31/2019	July2019	U.S. BANK	Silicone Hose	18.37
Total 53300 · VEHICLE MAINT-REPAIR PARTS				969.91
53350 · SHOP SUPPLIES (Consumables)				
07/29/2019	7227261	Kimball Midwest		127.40
07/29/2019	906587	Lowe's		5.11
07/29/2019	02845	Lowe's		56.25
07/29/2019	773888	Riebes Auto Parts		30.39
07/30/2019	151000	Sierra Janitorial Supply		18.32
07/30/2019	9004374891	Zep Sales & Service		119.68
Total 53350 · SHOP SUPPLIES (Consumables)				357.15
53400 · VEHICLE ACCESSORIES				
07/29/2019	072519	Amador Transit - Petty ...	DMV Fees	88.00
Total 53400 · VEHICLE ACCESSORIES				88.00
53450 · FACILITIES MAINT/REPAIR PARTS				
07/29/2019	01144	Lowe's		48.05
07/29/2019	07459	Lowe's		16.87
07/29/2019	06798	Lowe's		36.80
07/31/2019	July2019	U.S. BANK	Foothill Appliance	386.82
Total 53450 · FACILITIES MAINT/REPAIR PARTS				488.54
53550 · OFFICE SUPPLIES				
07/29/2019	070319	Amador Transit - Petty ...		18.02
07/31/2019	July-2-2019	U.S. BANK	Dispatch Chair	223.03
07/31/2019	July-2-2019	U.S. BANK		13.57
07/31/2019	July-2-2019	U.S. BANK		24.99
07/31/2019	July-2-2019	U.S. BANK		10.74
07/31/2019	July-2-2019	U.S. BANK		48.09
Total 53550 · OFFICE SUPPLIES				338.44
53750 · OTHER MATERIALS & SUPPLIES				
07/31/2019	July2019	U.S. BANK		8.62
Total 53750 · OTHER MATERIALS & SUPPLIES				8.62
53000 · MATERIALS & SUPPLIES CONSUMED - Other				
07/29/2019	01325	Lowe's		39.35

AMADOR TRANSIT

Expenditure Transaction Detail By Account

June 28 through August 1, 2019

Date	Num	Name	Memo	Amount
Total 53000 · MATERIALS & SUPPLIES CONSUMED - Other				39.35
Total 53000 · MATERIALS & SUPPLIES CONSUMED				14,634.60
54000 · UTILITIES				
54100 · AT WATER/SEWER/GARBAGE				
06/30/2019	295737	Aces Waste Services, I...		80.54
Total 54100 · AT WATER/SEWER/GARBAGE				80.54
54200 · AT -PGE				
07/16/2019	EPAY	P.G.& E.		24.51
Total 54200 · AT -PGE				24.51
54300 · TRANSIT CTR/WATER/SEWER/GARB				
06/30/2019	295738	Aces Waste Services, I...		22.26
07/16/2019	Epay	Amador Water Agency		263.04
07/12/2019	070519	City of Sutter Creek		66.66
Total 54300 · TRANSIT CTR/WATER/SEWER/GARB				351.96
54550 · CELLULAR SERVICE				
07/29/2019	X07242019	AT& T Cell Phones		482.43
Total 54550 · CELLULAR SERVICE				482.43
Total 54000 · UTILITIES				939.44
56000 · CASUALTY & LIABILITY COSTS				
56100 · LIABILITY & PROPERTY DAMAGE INS				
07/01/2019	ACIP6	Alliant Insurance Servic...	AMADREG-01	1,042.00
07/01/2019	1060266	Alliant Insurance Servic...		5,641.87
07/01/2019	CAL 2020-0005	CalTip		29,534.25
07/01/2019	G46651595002	Manassero Insurancy A...		3,632.90
Total 56100 · LIABILITY & PROPERTY DAMAGE INS				39,851.02
Total 56000 · CASUALTY & LIABILITY COSTS				39,851.02
58000 · MISCELLANEOUS (NEW)				
58050 · DUES & SUBSCRIPTIONS				
07/29/2019	072919	Ledger Dispatch	Annual Subscription	75.00
07/31/2019	July2019	U.S. BANK	CTAA	15.00
Total 58050 · DUES & SUBSCRIPTIONS				90.00
58200 · TRAVEL & MEETINGS				
07/31/2019	073119	Cody Petkus		40.60
07/29/2019	07252019	Patricia Amarant	Sac Valley Workshop reimb	61.32
07/31/2019	July2019	U.S. BANK		36.02
Total 58200 · TRAVEL & MEETINGS				137.94
58300 · SAFETY PROGRAM				
07/24/2019	47190	JB's Awards & Engraving		20.00
Total 58300 · SAFETY PROGRAM				20.00
58400 · TRAINING-Seminars & Materials				
07/31/2019	July2019	U.S. BANK	Safecar services	30.00
Total 58400 · TRAINING-Seminars & Materials				30.00
58450 · CDL/ DOT MED/BkGrnd Checks				
07/30/2019	110257	Amador Family Phycians	S.Dutra	100.00
06/28/2019	061119	Sharon Nickerson		100.00
Total 58450 · CDL/ DOT MED/BkGrnd Checks				200.00
58600 · Other Miscellaneous				
07/29/2019	072019	Amador Transit - Petty ...		100.00

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08/01/19

Accrual Basis

AMADOR TRANSIT
Expenditure Transaction Detail By Account
June 28 through August 1, 2019

Date	Num	Name	Memo	Amount
Total 58600 · Other Miscellaneous				100.00
Total 58000 · MISCELLANEOUS (NEW)				577.94
59000 · LEASES / RENTALS				
59100 · Leases & Rentals				
07/12/2019	31772	Amador County Airport		100.00
07/23/2019	64358865	Smile (Copier)		846.99
07/30/2019	64208363	Smile (Copier)		267.91
Total 59100 · Leases & Rentals				1,214.90
Total 59000 · LEASES / RENTALS				1,214.90
TOTAL				168,495.73