



Yolo County Transportation District Board of Directors

AGENDA

DIRECTORS: Jesse Loren (Chair, Winters), Don Saylor (Vice-Chair, Yolo County), Lucas Frerichs (Davis), Chris Ledesma (West Sacramento), Tom Stallard (Woodland), Matt Dulcich (UCD, ex-officio), Nick Hernandez (Caltrans, ex-officio)

ZOOM MEETING WEB ADDRESS: <https://zoom.us/j/91002451919>

ZOOM MEETING PHONE NUMBER: (669) 900-9128

ZOOM MEETING ID: 910 0245 1919

All meeting participants will be entered into a virtual waiting room and will be admitted by the meeting host.

MEETING DATE: Monday, January 11, 2021

MEETING TIME: 7:00 PM

Pursuant to the [Governor's Executive Order N-29-20](#), members of the Yolo County Transportation District Board of Directors and staff will participate in this Meeting via teleconference. This Executive Order authorizes local legislative bodies to hold public meetings via teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public.

Further instructions on how to electronically participate and submit your public comments can be found in the Public Participation Instructions note at the end of this agenda.

To submit a comment in writing, please email to ksouza@yctd.org and write "For Public Comment" in the subject line. In the body of the email, include the item number and/or title of the item (if applicable) with your comments. All comments received by 4:00 PM on Monday, January 11, 2021 will be provided to the YCTD Board of Directors in advance and comments submitted during the meeting shall made part of the record of the meeting.

<u>Estimated Time</u>		<u><i>The Chairman reserves the right to limit speakers to a reasonable length of time on any agenda item, depending upon the number of people wishing to speak and the time available.</i></u>	<u>Info/ Discussion</u>	<u>Deliberation/ Action</u>
7:00 PM	1.	Determination of Quorum (Voting members: Woodland, Davis, West Sacramento, Winters, Yolo County) (Nonvoting members: Caltrans, UCD)		X
7:00	2.	Consider Approval of Agenda for January 11, 2021 meeting		X
7:00	3.	Comments from public regarding matters NOT on the Agenda, but within the purview of YCTD. Please note, the Board is prohibited from discussing items not on the agenda at this time.	X	

CONSENT CALENDAR

7:00	4a.	Approve YCTD Board Minutes for Regular Meeting of December 14, 2020 (<i>Souza</i>) (pp 1- 4)		X
7:00	4b.	Appoint Patrick Guild, West Sacramento Resident, to YCTD's Citizens Advisory Committee (<i>Bassett</i>) (pp 5-6)		X

REGULAR CALENDAR

7:05	5.	Board Member Reports, Announcements, Other Nominations, Presentations		X
7:05	6.	Grant Continued Emergency Authority to Executive Director, or his designee, through March 31, 2021 (<i>Bassett</i>) (pp 7-8)		X
7:15	7.	Presentation of 2019/20 Fiscal Audit (<i>Bryan, Ingrid Sheipline, Richardson & Company</i>) (pp 9-10) (Separate Attachment)		X

7:30	8.	Financial Status Update (<i>Bryan</i>) (<i>pp 11-12</i>)		X
7:35	9.	Discuss Development of Next YCTD Short Range Transit Plan (SRTP) (<i>Mazur, Perez</i>) (<i>pp 13-14</i>)		X
7:40	10.	Update on Comprehensive Operational Analysis Assessment Study (<i>Perez</i>) (<i>pp 15-17</i>) (Separate Attachment)		X
7:55	11.	Consider Director's Report (<i>Bassett/Perez</i>) (<i>pp 19-28</i>) <ul style="list-style-type: none"> a. Oral Report b. Bus Shelter Replacements in West Sacramento c. Impact of Recent Stimulus Package on Public Transit in Yolo County d. Woodland Transit Center Study Status e. Update on COVID-19 Regarding Transdev & YCTD Employees f. Stay at Home Order Extended g. Downtown Sacramento Protest Impacts on YoloBus Service h. Causeway Connection Update i. Status of Agreements with Sacramento Regional Transit District j. Monthly Progress Report on Three Primary Goals, Desired Outcomes for Succession Plan k. Attachments <ul style="list-style-type: none"> i. Draft Urban Area New CARES Stimulus Funding ii. YoloBus Shelter Replacements on West Capitol Avenue iii. Updated Long-Range Board Meeting Calendar iv. December 2020 Ridership Report for Fixed Route, Paratransit and Microtransit 		X
8:10	12.	Adjournment		X

UNLESS CHANGED BY THE YCTD BOARD, THE NEXT MEETING OF THE YOLO COUNTY TRANSPORTATION DISTRICT BOARD OF DIRECTORS WILL BE FEBRUARY 8, 2021 AT 7:00 PM IN THE YCTD BOARD ROOM, 350 INDUSTRIAL WAY, WOODLAND, CA 95776 OR BY ZOOM IF RECOMMENDED FOR THE SAFETY OF THOSE INVOLVED.

The Board reserves the right to take action on all agenda items, including items under the Executive Director's Report, at any time during the meeting, except for timed public hearings. Items considered routine or non-controversial are placed on the Consent Calendar. Any Consent Calendar item can be separately addressed and discussed at the request of any member of the YCTD Board.

I declare under penalty of perjury that the foregoing agenda was posted on or before Friday, January 8, 2021 at the Yolo County Transportation District Office (350 Industrial Way, Woodland, California). Additionally, copies were FAXED or transmitted electronically to the Woodland, Davis, West Sacramento, and Winters City Halls, as well as to the Clerk of the Board for the County of Yolo.

Kathy Souza, YCTD Clerk to the Board

Public Participation Instructions

Based on guidance from the California Department of Public Health and the California Governor's Office, in order to minimize the spread of the COVID-19 virus, please do the following:

1. You are encouraged to participate in the January 11, 2021 YCTD Board of Directors meeting remotely via the Zoom platform using the following meeting details:

Via PC: <https://zoom.us/j/91002451919>

Meeting ID: 910 0245 1919

All meeting participants will be entered into a virtual waiting room and will be admitted by the host.

Via Phone: Phone Number: (669) 900-9128

Meeting ID: 910 0245 1919

All meeting participants will be entered into a virtual waiting room and will be admitted by the host.

2. If you are joining the meeting via Zoom and wish to make a comment on an item, click the "raise hand" button. If you are joining the meeting by phone only, press *9 to raise your hand. Please wait for the host to announce the comment period has opened and indicate that you wish to make a comment at that time. The Clerk of the Board will notify the Chair, who will call you by name or phone number when it is your turn to comment. Speakers will be limited to 2:00 minutes.
3. If you choose not to observe the YCTD Board of Directors meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 4:00 p.m. on Monday, January 11, 2021 to Kathy Souza, Clerk of the Board, at ksouza@yctd.org or by phone at 530-402-2819 noting in the subject line: For Public Comment. Your comment will be placed into the record at the Board meeting.
4. If you are watching/listening to the live stream of the YCTD Board of Directors meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may also submit your comment, limited to 250 words or less, to Kathy Souza, Clerk of the Board, at ksouza@yctd.org noting in the subject line: For Public Comment. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting

Yolo County Transportation District Board:

Vision, Values and Priorities

Vision Statement

The vision statement tells us what we intend to become or achieve in the next 3 to 5 years.

Yolo County residents enjoy innovative and efficient mobility options connecting them to places they want to go.

Values

A core value describes our individual and organizational behaviors and helps us to live out our vision.

- Collaboration
- Efficiency
- Transparency
- Innovation
- Service
- Safety
- Economic Sustainability
- Environmental Stewardship
- Equity/Social Justice

District-Wide Priorities

Priorities align our vision and values with our implementation strategies.

- Effective and sustainable business model.
- Efficient, seamless, and easy to use transit system.
- Strong regional mobility partnerships enhance District services.
- Decision making that is data driven and transparent.
- Environmentally sustainable operations.
- Leverage state of the art technology.

ITEM 4a

YOLO COUNTY TRANSPORTATION DISTRICT BOARD OF DIRECTORS MEETING

December 14, 2020

Yolo County Transportation District Board Room (via videoconference)
350 Industrial Way, Woodland, CA 95776

Agenda Item 1 – Call to Order/Roll Call/Pledge of Allegiance

Chair Loren called the meeting to order at 7:02 pm and requested roll call to confirm a quorum was in attendance through Zoom remote participation. The following individuals were in attendance:

Davis – Lucas Frerichs (Primary)

Winters - Jesse Loren (Primary)

West Sacramento – Chris Ledesma (Primary)

Yolo County – Don Saylor- (Primary) (arrived 7:06 pm)

UC Davis – Matt Dulcich (Primary)

Caltrans – Anissa Raja (Primary)

Not present was a City of Woodland representative as the City had not yet approved its new appointments.

Staff present were Terry Bassett, YCTD Executive Director; Jose Perez, YCTD Deputy Director Operations, Planning & Special Projects; Janice Bryan, YCTD Deputy Director Finance, Grants & Procurement; Kristen Mazur, YCTD Senior Planner; Chad Mikula, YCTD IT Specialist; Hope Welton, YCTD Legal Counsel; and Kathy Souza, YCTD Executive Assistant/Clerk to the Board.

Also present via Zoom were Councilmember Tom Stallard, City of Woodland, not yet officially appointed to the YCTD board; Michael Klein and Kyle Eggen, Transdev; Mike Barnbaum, Jeffery Tardaguila, Sacramento; Joe Bolte, Alan Hirsch, Davis; and James Drake, Sacramento Regional Transit.

Mr. Perez reviewed the instructions for public participation in the meeting.

Agenda Item 2 – Consider Approval of Agenda for December 14, 2020

Mr. Perez reminded the directors they had each received an amended packet with the corrected meeting dates for 2021.

Minute Order 2020-35

Director Ledesma made the motion, seconded by Director Frerichs, to approve the agenda for the December 14, 2020 meeting. Roll call resulted in:

AYES: Frerichs, Ledesma, Loren

NOES: None

ABSENT: Representatives of City of Woodland and Yolo County

ABSTAIN: None

The motion passed.

Director Saylor arrived at 7:06 pm

Agenda Item 3 – Comments from public regarding matters NOT on the Agenda, but within the purview of YCTD

Mike Barnbaum extended his congratulations to Supervisor Don Saylor on his position as the new chairman for the Capitol Corridor Joint Powers Authority (CCJPA) board.

Joe Bolte, via the chat feature, congratulated Supervisor Saylor adding the CCJPA was fortunate to have an incoming chairperson with previous experience as chair on a transit board.

Jeffrey Tardaguila expressed his appreciation to YCTD and urged everyone to take note of the upcoming December 17 meeting of the California Broadband Council to provide adequate internet access for all Californians.

Agenda Item 4 – Consent Calendar

Director Frerichs made the motion, seconded by Director Ledesma, to approve the following items on the Consent Calendar.

Minute Order 2020-36

4a. Approve YCTD Board Minutes for Regular Meeting of November 9, 2020

4b. Set YCTD Board Meeting Dates for 2021

January 11	April 12	July 12	October 11
February 8	May 10	August 9	November 8
March 8	June 14	September 13	December 13

4c. Approve Cyber Security Software Support for 3-Year Period

Roll call resulted in:

AYES: Frerichs, Ledesma, Loren, Saylor
NOES: None
ABSENT: Representative of City of Woodland
ABSTAIN: None

The motion passed.

Agenda Item 5 – Board Member Reports, Announcement, Other Nominations, Presentations

Director Saylor thanked Mr. Barnbaum for his congratulations.

Chair Loren stated she had attended the Latinos in Transportation event and it had been a very good presentation.

Agenda Item 6 – Financial Status Update and Budget Amendment

Ms. Bryan presented the staff report. Director Ledesma requested monthly reviews of the financial status.

Minute Order 2020-37

Director Saylor made the motion, seconded by Chair Loren, to accept the financial status update and approve 2020/2021 Budget Amendment #1. Roll call resulted in:

AYES: Frerichs, Ledesma, Loren, Saylor
NOES: None
ABSENT: Representative of City of Woodland
ABSTAIN: None

The motion passed.

Director Frerichs left the meeting at approximately 7:30pm.

Agenda Item 7 – Consider YCTD Project Nominations for Next SACOG Competitive Funding Round

Ms. Mazur and Mr. Perez presented the staff report. They stated YCTD staff had met with staff from both the jurisdictions as well as SACOG to review the nominations. Mr. Bassett added that the County Fair Mall transfer center project had been removed from the list.

Councilmember Stallard stated that the bus re-tanking project was a smart move and was agreeable with the pedestrian access project. He stated that Woodland staff had concerns about the 3-year demonstration project being too long a period to test the project. He added that staff was also concerned about 5307 funds being used for the 11% match for the project.

Mr. Barnbaum stated his support of finding a way to put funding toward the increased frequency of the Routes 42 A/B.

Director Ledesma stated, as a point of order, members of the public were not allowed to make motions for the meetings.

Mr. Bolte stated it was a great set of projects and supported board approval.

Mr. Hirsch stated he was pleased to see Councilmember Stallard on the board. He supported the Route 42 project and would like to see a project for trees at future bus shelters for shade. Mr. Bassett stated that the District had requested 50% of the funds needed for the expected route service expansion with the rest to come from reduced service on other routes.

Director Saylor asked where the other 50% of funding would be found. Mr. Bassett explained staff expected the reduction in service on other routes would result in sufficient savings to fund that cost.

Director Ledesma asked if YCTD staff had met with jurisdictions' staff members. Mr. Perez replied that the projects had been discussed with the Technical Advisory Committee as well as individual meetings with staff from each jurisdiction.

Chair Loren asked if the list had been discussed with the Citizens Advisory Committee. Mr. Perez responded that the committee had not met since the list was finalized but would discuss it as well as the updated COA proposals at its January meeting.

Minute Order 2020-38

Director Ledesma made the motion, seconded by Chair Loren, to approve the final list of 2021 SACOG Regional Funding Round applications and their recommended rankings. Roll call resulted in:

AYES: Ledesma, Loren, Saylor

NOES: None

ABSENT: Representative of Cities of Davis and Woodland

ABSTAIN: None

The motion passed.

Agenda Item 8 – Update on Comprehensive Operational Analysis (COA) Assessment Study

Mr. Perez presented the staff report.

Chair Loren pointed out that the vision and values adopted by the board were applied to the suggestions within the COA.

Director Ledesma stated that West Sacramento staff were concerned about the financial impacts on the City for those changes proposed. Mr. Perez replied that staff was attempting to meet with West Sacramento staff within the next two weeks.

Director Frerichs rejoined the meeting.

Chair Loren said that microtransit was working well for the City of Winters and the residents of Rio Villa were being well served.

Councilmember Stallard asked what the travel time difference was between the express routes and the Route 42. Mr. Bassett responded approximately 8 to 10 minutes.

Mr. Barnbaum stated that his email to staff was in support of the item and contained suggested language for a motion to approve the item.

Mr. Tardaguila suggested staff look to the Department of Aging for assistance and guidance to serve the aging population.

Mr. Hirsch suggested consideration of feeder routes in Davis to move riders from their home area to the final Davis stop for express buses.

Agenda Item 9 – Consider Director’s Report

Mr. Bassett gave an overview of the Director’s Report.

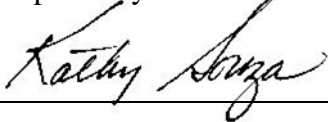
Mr. Bolte mentioned there were 2 at-large vacancies on the CAC in addition to the West Sacramento vacancy. Mr. Bassett added the City of Woodland position was also vacant. Staff had prepared and posted information about the committee on each of the buses but had received no applications to date.

Councilmember Stallard suggested that perhaps SACOG could appeal to their representatives to help the area’s transit agencies to develop standardized fare structures and policies.

Agenda Item 10 - Adjournment


There being no further business, Chair Loren adjourned the meeting at 8:52pm.

Respectfully submitted:

_____, Clerk to the Board

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776---(916) 661-0816

Topic: Appoint Patrick Guild, West Sacramento Resident, to YCTD's Citizens Advisory Committee	Agenda Item#: Agenda Type:	4b Deliberation/*Action Attachments: <u>Yes</u> No
Prepared By: Terry Bassett	Approved By: 	

RECOMMENDATION:

It is recommended that the YCTD Board of Directors appoint Patrick Guild, West Sacramento resident, onto YCTD's Citizens Advisory Committee (CAC).

REASON FOR RECOMMENDATION:

Director Ledesma has made this nomination, to fill a vacant CAC position.

BACKGROUND:

YCTD is in the process of filling vacancies on the CAC. Attached is the application from Patrick Guild, resident from the City of West Sacramento, who will fill a vacant position on the CAC, to represent West Sacramento.

This matter was discussed with Director Ledesma, who has spoken with and agreed to nominate Patrick Guild.

Required in the Bylaws and enabling legislation, the Citizen's Advisory Committee is an advisory committee to the YCTD Board on policy matters relative to transportation services and facilities affecting the District. This committee's primary role is to provide advice to the YCTD Board regarding transit service and other alternative transportation issues.

Patrick Guild's CAC application is attached.

BUDGET IMPACT:

No budget impact.

APPLICATION FOR CITIZENS ADVISORY COMMITTEE TO YOLO COUNTY TRANSPORTATION DISTRICT

If you have any questions, call Kathy at (530) 402-2819.

Please type or print legibly.

1. Today's date: 9/14/2020
2. Applicant's name: Patrick Guild
3. Daytime phone number: _____
4. Mailing address: West Sacramento, CA 95691
5. How long have you lived in that community? 3.5 Years
6. Email address: _____
7. Are you a current Yolobus rider? (check one) ☐ Yes ☒ No (what Routes) _____
8. For which position appointment are you applying? (you must reside within the jurisdiction)
 - ☐ City of Woodland
 - ☐ City of Davis
 - ☐ City of Winters
 - ☒ City of West Sacramento
 - ☐ County of Yolo

9. Why would you like to serve on this committee?

Everyone deserves access to transportation. It is the key to life's necessities like employment, education, and healthcare, as well as important quality-of-life activities like seeing friends and family, having hobbies, or experiencing the culture of one's community. Transportation is a vital part of making Yolo County attractive as a place to live, retaining our existing population while continuing to attract new residents, especially in a time where people can choose to live and work anywhere. Yolo County is large and, in places, quite spread out – one of the best ways to increase access to more resources is through a reliable, affordable, and accessible transportation system.

Our state and our region have very aggressive goals to combat climate change, and we will never meet them unless we reduce the number of cars on our roads. I have been fortunate to set up my life in a way that allows me to carpool, bicycle commute or telecommute, but I know that not everyone has those options. I would like to serve on this committee to help ensure that every resident of Yolo County has options for getting around.

10. What skills and experience can you bring to this committee?


As Deputy Director for a public health organization, I work closely with transportation providers, government agencies and community benefit organizations that aim to create access to transportation and social equity. I see daily how important access to transportation is for all the things I mentioned above. One of the programs that I oversee is a car share program that provides access to electric vehicles for communities in need. One thing we often hear from users is how important reliable, efficient transportation is to them.

In previous roles, I have been part of transportation demand studies for the City of Davis and Yolo County and know that connectivity around the county could be improved, congestion could be mitigated and residents could have more options for where they choose to live and work.

I have worked for several organizations with a range of priorities during my career in community-based nonprofits, starting with a not-for-profit research institution, Valley Vision, then to the Sacramento Metropolitan Chamber of Commerce and finally to Breathe California. Whether the focus area was regional prosperity, a thriving business community or clean air and healthy lungs, an accessible and equitable public transportation system has been a crucial component to our success. I have worked with Sacramento Regional Transit and still do, but as a proud resident of West Sacramento, it is important to me that Yolo County shares in that success and that I help however I can.

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776 --- (530) 661-0816

Topic: Grant Continued Emergency Authority to Executive Director, or his designee, through March 31, 2021	Agenda Item #: Agenda Type:	6 Deliberation/Action
		Attachments <input checked="" type="radio"/> Yes <input type="radio"/> No
Prepared by: Terry Bassett	Approved by: 	Meeting Date: January 11, 2021

RECOMMENDATION:

It is recommended that for the two-month period, effective February 1, 2021 through March 31, 2021, the YCTD Board of Directors grant continued emergency authority to its Executive Director, authorizing him, in collaboration with the Board Chair, Vice-Chair and District Counsel, to plan for and execute emergency changes in any and all fixed route and paratransit schedules, routes and expenses made necessary as the result of the coronavirus, known as COVID-19, and guidance/directives from the Yolo County Emergency Operations Center, the Yolo County Health Officer, the California Office of Emergency Services, the Governor of the State of California, or other regional, state or federal authorities that have jurisdiction over YCTD. It is further recommended that the YCTD Board of Directors authorize its Executive Director to continue utilizing YCTD resources to assist the EOC in undertaking other activities in support of EOC requests for support services.

REASON FOR RECOMMENDATION:

We are seeking a two-month extension of the emergency authority previously granted by your Board in order allow staff to respond to changes in conditions, brought about by COVID-19 related orders from the Yolo County Public Health Officer, the Yolo County Emergency Operations Center (EOC), and the State of California.

We have also begun discussions with Cache Creek Casino Resort (Casino) representatives, intermixed with the County of Yolo and the Yocha Dehe Wintun Nation (Yocha Dehe), regarding operating and capital costs, and resulting required financial contributions of Yocha Dehe, and other parties, for fixed route and paratransit services within, to and from the Capay Valley, including the Casino.

The Casino is seeking financial relief because Route 215 ridership is around 60% of pre-COVID-19 levels. To help address this, staff from the Casino and YCTD developed the attached proposed schedule (highlighted in green), which reduces the number of Route 215 round trips from 17 a day to 12 a day. We have jointly reviewed ridership levels of existing service and agreed on a service level which we believe addresses the spirit of the request while limiting impacts on existing riders. We are working with YCTD's contractor, Transdev, with the intention of implementing this reduced service on or around February 1, 2021 under the emergency authorization that is being requested.

In general, as the COVID-19 situation improves, we suggest conducting public hearings on services that were reduced or changed since the onslaught of the pandemic.

BACKGROUND:

Your Board originally granted the Executive Director emergency authority for the period of March 17 through May 31, 2020. That authority has been extended by the YCTD Board in two-month increments. The current increment expires January 31, 2021.

There are ongoing, rapidly changing developments related to the spread of COVID-19 cases in the

Yolo/Sacramento County region, which could cause changes in guidance, directives, or requests from the Yolo County Public Health Director, the California Department of Public Health, Governor Gavin Newsom, and other agencies.

We anticipate that the State and Yolo County will continue to revise guidance, restrictions, and allowable activities, in their efforts to protect the public, communities and businesses that have been impacted.

This two-month extension of emergency authority will be revisited in early March 2021 with an assessment on whether such authority should be recommended for future two-month increments.

BUDGET IMPACT:

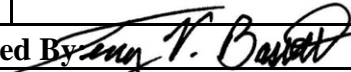
Unknown; however, staff will stay mindful of staying within the adopted budget total.

Current Route 215 Schedule (Thru January 31, 2021) (Proposed Cuts Highlighted in Red)																		
Westbound: Woodland - Madison - Esparto - Capay - Cache Creek Casino Resort																		
Woodland	County Fair Mall--Depart	4:55	5:45	5:55	6:55	7:55	8:55	12:55	1:45	1:55	2:55	3:55	4:55	8:55	9:45	9:55	10:55	11:55
	Matmor at E. Main	5:01	5:51	6:01	7:01	8:01	9:01	1:01	1:51	2:01	3:01	4:01	5:01	9:01	9:51	10:01	11:01	12:01
	Main at 6th	5:04	5:54	6:04	7:04	8:04	9:04	1:04	1:54	2:04	3:04	4:04	5:04	9:04	9:54	10:04	11:04	12:04
	Main at Cleveland	5:07	5:57	6:07	7:07	8:07	9:07	1:07	1:57	2:07	3:07	4:07	5:07	9:07	9:57	10:07	11:07	12:07
	W. Main at Community	5:11	6:01	6:11	7:11	8:11	9:11	1:11	2:01	2:11	3:11	4:11	5:11	9:11	10:01	10:11	11:11	12:11
	W. Lincoln at Road 98	5:13	6:03	6:13	7:13	8:13	9:13	1:13	2:03	2:13	3:13	4:13	5:13	9:13	10:03	10:13	11:13	12:13
Capay Valley	Railroad at Main (Madison)	5:27	6:17	6:27	7:27	8:27	9:27	1:27	2:17	2:27	3:27	4:27	5:27	9:27	10:17	10:27	11:27	12:27
	Yolo at S. Grafton (Esparto)	5:33	6:23	6:33	7:33	8:33	9:33	1:33	2:23	2:33	3:33	4:33	5:33	9:33	10:23	10:33	11:33	12:33
	HWY 16 at Road 85 (Capay)	5:37	6:27	6:37	7:37	8:37	9:37	1:37	2:27	2:37	3:37	4:37	5:37	9:37	10:27	10:37	11:37	12:37
	Cache Creek Casino Resort--Arrive	5:49	6:39	6:49	7:49	8:49	9:49	1:49	2:39	2:49	3:49	4:49	5:49	9:49	10:39	10:49	11:49	12:49
Non-shaded = Morning Shaded = Afternoon, Evening																		
Eastbound: Cache Creek Casino Resort - Capay - Esparto - Madison - Woodland																		
Capay Valley	Cache Creek Casino Resort--Depart	6:07	7:07	7:15	8:07	9:07	10:07	2:07	3:07	3:15	4:07	5:07	6:15	10:07	11:07	11:15	12:07	1:07
	Hwy 16 at Road 85 (Capay)	6:16	7:16	7:24	8:16	9:16	10:16	2:16	3:16	3:24	4:16	5:16	6:24	10:16	11:16	11:24	12:16	1:16
	Yolo at Grafton (Esparto)	6:20	7:20	7:28	8:20	9:20	10:20	2:20	3:20	3:28	4:20	5:20	6:28	10:20	11:20	11:28	12:20	1:20
	Railroad at Main (Madison)	6:26	7:26	7:34	8:26	9:26	10:26	2:26	3:26	3:34	4:26	5:26	6:34	10:26	11:26	11:34	12:26	1:26
	W. Lincoln at CR 98	6:39	7:39	7:47	8:39	9:39	10:39	2:39	3:39	3:47	4:39	5:39	6:47	10:39	11:39	11:47	12:39	1:39
	W. Main at Community	6:42	7:42	7:50	8:42	9:42	10:42	2:42	3:42	3:50	4:42	5:42	6:50	10:42	11:42	11:50	12:42	1:42
Woodland	Main at Cleveland	6:44	7:44	7:52	8:44	9:44	10:44	2:44	3:44	3:52	4:44	5:44	6:52	10:44	11:44	11:52	12:44	1:44
	Main at 6th St.	6:47	7:47	7:55	8:47	9:47	10:47	2:47	3:47	3:55	4:47	5:47	6:55	10:47	11:47	11:55	12:47	1:47
	Matmor at E. Main	6:49	7:49	7:57	8:49	9:49	10:49	2:49	3:49	3:57	4:49	5:49	6:57	10:49	11:49	11:57	12:49	1:49
	County Fair Fashion Mall--Arrive	6:55	7:55	8:03	8:55	9:55	10:55	2:55	3:55	4:03	4:55	5:55	7:03	10:55	11:55	12:03	12:55	1:55
	Non-shaded = Morning Shaded = Afternoon, Evening																	

Proposed New Route 215 Schedule (Effective February 1, 2021)																	
Westbound: Woodland - Madison - Esparto - Capay - Cache Creek Casino Resort																	
Woodland	County Fair Fashion Mall--Depart	5:45	6:55	7:55	8:55	12:55	1:45	2:55	3:55	4:55	8:55	9:45	11:55				
	Matmor at E. Main	5:51	7:01	8:01	9:01	1:01	1:51	3:01	4:01	5:01	9:01	9:51	12:01				
	Main at 6th	5:54	7:04	8:04	9:04	1:04	1:54	3:04	4:04	5:04	9:04	9:54	12:04				
	Main at Cleveland	5:57	7:07	8:07	9:07	1:07	1:57	3:07	4:07	5:07	9:07	9:57	12:07				
	W. Main at Community	6:01	7:11	8:11	9:11	1:11	2:01	3:11	4:11	5:11	9:11	10:01	12:11				
	W. Lincoln at Road 98	6:03	7:13	8:13	9:13	1:13	2:03	3:13	4:13	5:13	9:13	10:03	12:13				
	Railroad at Main (Madison)	6:17	7:27	8:27	9:27	1:27	2:17	3:27	4:27	5:27	9:27	10:17	12:27				
	Yolo at S. Grafton (Esparto)	6:23	7:33	8:33	9:33	1:33	2:23	3:33	4:33	5:33	9:33	10:23	12:33				
	HWY 16 at Road 85 (Capay)	6:27	7:37	8:37	9:37	1:37	2:27	3:37	4:37	5:37	9:37	10:27	12:37				
	Cache Creek Casino Resort--Arrive	6:39	7:49	8:49	9:49	1:49	2:39	3:49	4:49	5:49	9:49	10:39	12:49				
Non-shaded = Morning Shaded = Afternoon, Evening																	
Eastbound: Cache Creek Casino Resort - Capay - Esparto - Madison - Woodland																	
Capay Valley	Cache Creek Casino Resort--Depart	7:15	8:07	9:07	10:07	2:07	3:15	4:07	5:07	6:15	10:07	11:15	1:07				
	Hwy 16 at Road 85 (Capay)	7:24	8:16	9:16	10:16	2:16	3:24	4:16	5:16	6:24	10:16	11:24	1:16				
	Yolo at Grafton (Esparto)	7:28	8:20	9:20	10:20	2:20	3:28	4:20	5:20	6:28	10:20	11:28	1:20				
	Railroad at Main (Madison)	7:34	8:26	9:26	10:26	2:26	3:34	4:26	5:26	6:34	10:26	11:34	1:26				
	W. Lincoln at CR 98	7:47	8:39	9:39	10:39	2:39	3:47	4:39	5:39	6:47	10:39	11:47	1:39				
	W. Main at Community	7:50	8:42	9:42	10:42	2:42	3:50	4:42	5:42	6:50	10:42	11:50	1:42				
	Main at Cleveland	7:52	8:44	9:44	10:44	2:44	3:52	4:44	5:44	6:52	10:44	11:52	1:44				
	Main at 6th St.	7:55	8:47	9:47	10:47	2:47	3:55	4:47	5:47	6:55	10:47	11:55	1:47				
	Matmor at E. Main	7:57	8:49	9:49	10:49	2:49	3:57	4:49	5:49	6:57	10:49	11:57	1:49				
	County Fair Fashion Mall-- Arrive	8:03	8:55	9:55	10:55	2:55	4:03	4:55	5:55	7:03	10:55	12:03	1:55				
Non-shaded = Morning Shaded = Afternoon, Evening																	
Woodland	Cache Creek Casino Resort--Depart	7:15	8:07	9:07	10:07	2:07	3:15	4:07	5:07	6:15	10:07	11:15	1:07				
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	W. Lincoln at CR 98	7:47	8:39	9:39	10:39	2:39	3:47	4:39	5:39	6:47	10:39	11:47	1:39				
	W. Main at Community	7:50	8:42	9:42	10:42	2:42	3:50	4:42	5:42	6:50	10:42	11:50	1:42				
	Main at Cleveland	7:52	8:44	9:44	10:44	2:44	3:52	4:44	5:44	6:52	10:44	11:52	1:44				
	Main at 6th St.	7:55	8:47	9:47	10:47	2:47	3:55	4:47	5:47	6:55	10:47	11:55	1:47				
	Matmor at E. Main	7:57	8:49	9:49	10:49	2:49	3:57	4:49	5:49	6:57	10:49	11:57	1:49				
	County Fair Fashion Mall-- Arrive	8:03	8:55	9:55	10:55	2:55	4:03	4:55	5:55	7:03	10:55	12:03	1:55				
Non-shaded = Morning Shaded = Afternoon, Evening																	

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776----(530) 661-0816

Topic: Presentation of 2019/20 Fiscal Audit	Agenda Item#:	7
	Agenda Type:	
Prepared By: J. Bryan	Approved By: 	Attachments: <input checked="" type="radio"/> Yes <input type="radio"/> No
		Meeting Date: January 11, 2021

RECOMMENDATION:

This is a presentation of YCTD's 2019/20 fiscal audit. While no specific action is required, your Board reserves the right to take action on this item.

REASON FOR RECOMMENDATION:

See above.

BACKGROUND:

Included in your board packet as a separate attachment is the Financial Audit for the fiscal year ending June 30, 2020. Ingrid Shepline, a partner with the audit firm, Richardson & Company LLP, will attend the Yolo County Transportation District's meeting to present their findings. The firm "did not identify any deficiencies in internal controls that we consider material weaknesses", and the audit report was "unmodified", which means that there were no findings. Attached to this report is an outline of Ms. Shepline's presentation.

The Single Audit Act, also known as the Office of Management and Budget (OMB) Uniform Guidance, requires non-federal entities that expend equal to or in excess of \$750,000, in a fiscal year in federal awards to have an audit performed in accordance with the Single Audit Act. Audit documents are attached separately.

BUDGET IMPACT:

There is no budget impact. The audit is paid for by SACOG.

YOLO COUNTY TRANSPORTATION DISTRICT

AUDITOR PRESENTATION AGENDA

January 11, 2021

Presentation by Richardson & Company, LLP of the Audited Financial Statements including the following communications required by Generally Accepted Auditing Standards:

Reports issued

- Audited Financial Statements with auditors opinion
- Internal Control and Compliance Reports
- Governance (required communications) letter
- Management letter with recommendations

Independent Auditor's Report

- Unmodified (clean) opinion

Discussion of financial statements

- Unrestricted net position of \$8.6 million, representing seven months of operating expenses (page 10)
- Pension liability increased slightly
- OPEB liability now an OPEB asset of \$145,000, indicating a slight overfunding
- Net loss of \$2.1 million before capital contributions (page 11)
- Excluding depreciation, net income is \$1.3 million
- Capital contributions includes \$4.7 million of federal grant funds for bus purchases and \$4.6 million of donated buses
- Fares are down but \$1.2 million of CARES Act funding received to offset reduction
- Fare revenue ratio exceeds required 15% (page 20)

Reports on Internal Control and Compliance (pages 40 to 47)

- No weaknesses on internal control
- YCTD complied with applicable laws and regulations related to federal grants, TDA and other state grants
- Federal grants expended totaled \$8.4 million (page 46)

Governance letter

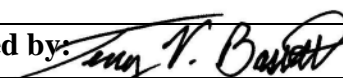
- Areas where estimates are used
- Audit adjustments
 - 4 audit adjustments
- Mostly pension, OPEB and reclassification for financial reporting
- No difficulties in performing the audit and no unusual accounting practices

Management letter – recommendations noted

- Update purchasing policy for current federal guidance

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776 --- (530) 661-0816

Topic: Financial Status Update	Agenda Item #:	8
	Agenda Type:	
		Deliberation/Action
		Attachments Yes <input type="radio"/> No <input checked="" type="radio"/>
Prepared by: Janice Bryan	Approved by: 	Meeting Date: January 11, 2021

RECOMMENDATION:

Receive update on YCTD's financial status.

REASON FOR RECOMMENDATION:

A monthly update YCTD's financial status.

BACKGROUND:

Each month, staff will present a financial status update:

The table below shows budget vs actual for the period July 1 through November 30, 2020. These are revenues including Fare revenue, CARES Act funds calculated for the 1st quarter, and LTF/STA from the jurisdictions.

The LTF/STA shows a positive variance. LTF has been billed through the 2nd quarter 2020/21. Additionally, the full year insurance cost was billed in the first quarter as we pay the full premium at the beginning of the year.

Fares have been updated through November 30, 2020. We are still below budgeted fares in fixed route.

		Budget**	Actual*	Variance
Fixed Route	Revenues	Thru 11/30/2020	Thru 11/30/2020	
	Fares	\$ 372,483.00	\$ 322,328.00	\$ 50,155.00
	CARES Funding	\$ 2,069,585.00	\$ 935,640.89	\$ 1,133,944.11
	LTF, STA	\$ 1,513,728.00	\$ 2,266,434.62	\$ (752,706.62)
	Casino	\$ 721,610.00	\$ 865,931.47	\$ (144,321.47)
	Carryover Fuel tax rebate	\$ -	\$ 200,000.00	\$ (200,000.00)
		\$ 4,677,406.00	\$ 4,590,334.98	\$ 87,071.02
Paratransit	Revenues	Budget**	Actual*	Variance
		Thru 11/30/2020	Thru 11/30/2020	
	Fares	\$ 28,540.00	\$ 29,204.91	\$ (664.91)
	CARES Funding	\$ 151,667.00	\$ 87,500.00	\$ 64,167.00
	LTF, STA	\$ 372,448.00	\$ 533,765.01	\$ (161,317.01)
	Casino	\$ 37,134.00	\$ -	\$ 37,134.00
		\$ 589,789.00	\$ 650,469.92	\$ (60,680.92)
	*Includes receivables			
	** Includes Budget Amendment #1 FY 2020/21			

Fare Revenue Projected to 6/30/2021

The table below shows projected fares through 6/30/2021 with an expected shortfall of \$120,372. Last month, projected shortfall was \$541,823. Your Board approved a budget amendment to increase CARES Act funds at the budget level and decrease fare revenue. Although there is still a projected shortfall beyond what was projected last month, staff is not proposing another budget amendment at this time. Staff will, monitor the situation at the end of the 2nd quarter and bring back a recommendation next month.


		Projected to 6/30/2021		
	Revenues	FY2020/21 Budget**	Projected to 6/30/2021	Projected Shortfall
Fixed Route	Fares	\$ 893,959.20	\$ 773,587.20	\$ (120,372.00)
Paratransit	Passenger Fares	\$ 68,496.00	\$ 70,091.78	\$ 1,595.78
** Includes Budget Amendment #1 FY 2020/21				

BUDGET IMPACT:

None currently, however, staff continues to monitor fare revenues and other funding sources throughout the fiscal year to assure our budget remains on track.

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776----(530) 661-0816

Topic: Discuss Development of Next YCTD Short Range Transit Plan (SRTP)	Agenda Item#: Agenda Type:	9 Info/Discussion
		Attachments: <u>Yes</u> No
Prepared By: Kristen Mazur, Jose Perez	Approved By: 	Meeting Date: January 11, 2021

RECOMMENDATION:

It is recommended that the Yolo County Transportation District (YCTD) Board of Directors provide comment and feedback on the development of the next YCTD Short Range Transit Plan (SRTP).

REASON FOR RECOMMENDATION:

It is a best practice for transit operators to periodically prepare and adopt a Short-Range Transit Plan (SRTP) to serve as a framework for the short-term financial health and operational success of the agency. YCTD's last SRTP was prepared in 2014 and covered the fiscal year FY 2014 to FY 2021 time period. Staff would like to update the SRTP and is seeking the Board's feedback on the proposed contents and process for the update

BACKGROUND:

SRTPs generally include an overview of the transit system, goals and performance measures, a service overview and evaluation, and the agency's operating and capital financial plans across a five- to ten-year planning horizon.

Staff is proposing to include all the components in the SRTP update. However, since the Comprehensive Operational Analysis (COA) that is nearing completion already included a very robust service overview and evaluation, for that component of the report, staff is proposing to simply refer to and reiterate the COA findings and recommendations that are ultimately adopted by the Board.

The SRTP would therefore focus on the following components:

- **Goals and performance measures**
 - Establish goals that are consistent with YCTD's Vision, Values and Priorities
 - Confirm/Update/Develop new key performance indicators (KPIs) that will help us evaluate our progress toward meeting goals
 - For each KPI, prepare charts showing YCTD's 3- to 5-year trends
- **Operating Plan across a 10-year planning horizon, including:**
 - 10-year forecast of operating revenues
 - 10-year forecast of operating expenses (fiscally constrained with the revenue forecast)
- **Capital Plan across a 10-year planning horizon**
 - 10-year forecast of capital revenues

- 10-year forecast of capital expenses (fiscally constrained with the revenue forecast)
- **Customer feedback.** Since the COA already included robust customer outreach and input, staff will review and summarize those outreach results as they relate to the SRTP. If any new public outreach or engagement is needed specific to the SRTP, staff will be strategic to avoid public input fatigue. The one type of outreach that YCTD has not been able to conduct recently is an on-board customer survey. Therefore, if it is safe to do so, we may incorporate an on-board survey into the SRTP project to ensure that we are reaching those customers who may have missed opportunities to give input during COVID and/or due to the digital divide.

YCTD's current SRTP was prepared by Sacramento Area Council of Governments (SACOG) staff for YCTD in 2014; however, due to limited SACOG staff availability, financial resources, and the fact that some of the most time-consuming components of the SRTP have already been recently completed as part of the COA (e.g., the ride check, the service analysis), YCTD staff is proposing to perform the SRTP work in-house rather than using a consultant.


Staff believes that the proposed SRTP tasks can be completed within an approximately 9- to 12-month period and is proposing to begin the work after COA implementation. The SRTP would also be developed to have an overall planning horizon of seven operating years.

BUDGET IMPACT:

If the SRTP is prepared in-house by YCTD staff, there will be no budget impact. Service recommendations and system improvements resulting from the SRTP may impact future District costs, but any such recommendations would be incorporated within the capital and financial plans and budgets.

BOARD COMMUNICATIONS: YOLO COUNTY TRANSPORTATION DISTRICT

350 Industrial Way, Woodland, CA 95776---(530) 661-0816

Topic: Update on Comprehensive Operational Analysis Assessment Study	Agenda Item#: Agenda Type:	10 Info/Discussion
		Attachments: <u>Yes</u> No
Prepared By: Jose Perez		Meeting Date: January 11, 2021

RECOMMENDATION:

It is recommended that the Yolo County Transportation District (YCTD) Board of Directors receive and provide comment and feedback on the Reassessment Study and revised proposed recommendations developed for the YCTD Comprehensive Operational Analysis (COA) branded as YoloGo.

REASON FOR RECOMMENDATION:

Significant progress on the Reassessment Study and YoloGo have been completed in recent weeks. Staff seeks insight and feedback from the Board to ensure District goals, values, and mission are being met through the recommendations, and to guide the YoloGo team and District staff on completing meaningful public outreach.

BACKGROUND:

YCTD staff coordinated and met with City of West Sacramento staff on December 21, 2020 and discussed further refinement of the developed recommendations, as well as the upcoming public outreach plan. Staff has also coordinated additional virtual presentations of YoloGo for the City of Davis Bicycling, Transportation, and Street Safety Commission (BTSSC) on January 14, 2021, as well as with the Unitrans Advisory Committee on January 28, 2021.

The recommendations previously presented to the YCTD Board in December were presented to the YCTD Citizens' Advisory Committee (CAC) on January 4, 2021 and planned to be presented to the Technical Advisory Committee on January 11, 2021. The CAC provided feedback and it is being incorporated within the study. Additionally, the Dan Boyle & Associates (DBA) team updated the recommendations after discussions with staff to plan on reintroduction of the Route 43R as it could continue to operate without requiring additional vehicles or other significant operational resources. Adjustments to recommendation narrative (e.g., clarifying details, updating maps, etc.) have also been completed and the revised document is attached to the January 2021 Board packet for reference.

Staff also met with the DBA team to further develop and plan for the final public outreach phase of the project. The public outreach revolves around a virtual workshop highlighting the project goals, process, recommendations, and request for feedback. The virtual workshops have a planned "launch" date of January 14, 2021 and distribution of promotional materials is planned for the week of January 11, 2021. The virtual workshop script and graphic components are being finalized, and the workshop will conclude with a brief survey to solicit guided feedback, while also providing open-ended response opportunities to help refine the recommendations. Hard copies of the workshop elements will be available for distribution as requested, and at the YCTD customer service counter. Hard copies of the survey forms will also be made available upon request and will include postage-paid response envelopes as applicable. YCTD staff will also be able to collect feedback from the public over the phone and through in person (as health and safety practices allow) participation, including participation from persons with limited English proficiency through established translation services.

The public will be able to provide their feedback and comments through February 4, 2021, which allows the YoloGo team to incorporate meaningful notes within the recommendations. Notices will be posted inside all YoloBus vehicles, distributed electronically (website, email, social media) and opportunities to participate in-person or via phone will be available as well. A sample of a flier used to promote the comment opportunity is attached to this staff report. Staff is also working with social service agencies and groups directly to request their assistance in participating. Additional promotional activities will be completed as well (while adhering to local health and safety practices and requirements) including installing information in multiple languages to local community spaces, such as local stores and information displays, markets/groceries, libraries, and city halls.

BUDGET IMPACT:

The reassessment study was budgeted using federal CARES funding with a not to exceed amount of \$36,017. Final COA budget impacts will be estimated upon approval/adoption of specific recommendations by the YCTD Board.

**Your travel
patterns are
changing...
and Yolobus
wants to
keep up!**



**JAN 14
-
FEB 4**



VIRTUAL COMMUNITY WORKSHOP

Watch a short video to learn about proposed recommendations for your community. Then let us know: will these changes help get you where you need to go?



GET STARTED AT www.WorkshopURL.com

Learn about potential changes to the Yolobus network, such as:

More Frequent Service

Updated Local Routes

On-Demand Transit




About YoloGO: The Yolo County Transportation District (YCTD) is undergoing a Comprehensive Operational Analysis to identify strategies which will increase operational efficiencies, enhance local and regional transportation connectivity, and increase customer satisfaction. Additionally, the strategies will focus on increasing ridership and improving key performance indicators. This effort, branded as "YoloGO," will provide a feasible blueprint for successful implementation which will support greater transit use, increased regional travel options, connectivity, and associated benefits for reducing single occupant vehicle use and congestion.

Questions? Contact Danielle Wood at dwood@aimconsultingco.com or call 916-442-1168.

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BOARD COMMUNICATION: YOLO COUNTY TRANSPORTATION DISTRICT
350 Industrial Way, Woodland, CA 95776---- (530) 661-0816

Topic: Consider Director's Report	Agenda Item #: Agenda Type:	11
		Deliberation/Action
Prepared By: Terry Bassett, Jose Perez	Approved By: 	Attachments: <u>Yes</u> No
		Meeting Date: January 11, 2021

RECOMMENDATION:

Your Board reserves the right to take action on all items below, except for oral report items.

BACKGROUND:

a. Oral Report

b. Bus Shelter Replacements in West Sacramento

We have been working on the planned replacement of bus shelters in West Sacramento, particularly along West Capitol Avenue. See the attached map. At our request, the City of West Sacramento requested its Contractor doing its complete streets project on West Capitol Avenue, to submit a price estimate for a change order to remove 12 old bus shelters and replace them with 12 new bus shelters (including benches and trash cans). The shelters, benches are being provided by YCTD. The firm's price quote was \$131,210.40-- the equivalent of \$10,934.20 per shelter for removal/installation. This is beyond YCTD's budget and affordability, so we have approached our bus contractor, Transdev, to determine what they would charge for the same work. In contrast, their estimate is \$8,556.90 total for parts, supplies and equipment (crane truck and trailer) rental, or \$713.08 per shelter, bench and trash can assembly. We are working with Transdev to treat this work on a pass-thru basis. The shelters are prefabricated and just need installation and connecting of the prefabricated sections. Transdev has already proven that it can safely and efficiently replace shelters, based on their recent experience replacing a shelter in Woodland that an errant car ran into.

We are working with West Sacramento Public Works staff to develop a traffic control plan and obtain necessary encroachment permits.

c. Impact of Recent Stimulus Package on Public Transit in Yolo County

In late 2020, President Trump signed the *Consolidated Appropriations Act of 2021*, which includes \$900 billion in COVID-19 emergency relief. It includes \$13.27 billion for transit grants to urbanized areas (FTA 5307 and FTA 5337), \$678.65 million for transit grants to rural areas (FTA 5311), and \$50.034 million for transit grants to rural areas (FTA 5310, Enhanced Mobility of Seniors & People with Disabilities).

Nationally, \$14 billion for transit is in the new stimulus package, which is 56% of the \$25 billion approved in last year's CARES funds. Incidentally, transit systems in the New York/New Jersey/Connecticut areas are slated to receive 42% of the \$14 billion.

Regarding FTA 5307 urban funds, **most small urban areas, including Woodland, Davis and Yuba City were excluded from any appropriation** (see the attached chart on California urban areas and their corresponding appropriation).

In the case of the Sacramento large urban area, \$37,15,802 in new appropriations was included. Such funds represent a combination of bus and fixed guideway (rail) funding. Based on proportions from the previous round

of CARES funding for transit in the Sacramento urbanized area, and on the allocation methodology used last time, **Yolobus has the potential of receiving approximately \$862,000 in new funds associated with the Sacramento urbanized area funding.** We have asked SACOG and RT staff to calculate the “earned” share amount attributable to each transit operator.

Yolobus may also receive part of the rural Section 5311 transit funds. The distribution methodology will be decided by Caltrans, but based on prior distributions by Caltrans, transit in rural Yolo County, which includes Winters, may gain access to **about \$249,000 in new funding.**

It has not yet been determined over how many fiscal years the above amounts can be applied for and whether any other new restrictions have been added.

d. Woodland Transit Center Study Status

Staff met with the consultant team that developed the Woodland Transit Center Feasibility Study on December 4, 2020. During the meeting, a summary of the status of the study as well as next steps needed to prepare the document for presentation to the YCTD Board was conducted. Additional notes and feedback were provided to the consultant team, and they are finalizing the study document. Additional contractual information and steps between YCTD and the consultant team are also required prior to being able to complete the study. It is anticipated the final study will be presented to the YCTD Board in February or March, depending on the timeliness of the resolution to the contractual requirements.

e. Update on COVID-19 Regarding Transdev & YCTD Employees

Since the December 14th YCTD board meeting, Transdev, which provides Yolobus fixed route, paratransit and microtransit services, has had six (6) confirmed COVID-19 positive cases. This is among their pool of about 100 employees, from drivers, maintenance, and office personnel. Fortunately, the cases were spread out over a month, and all but one of these employees are expected to have completed their quarantines and return to work by the January 11th YCTD Board meeting. Transdev has been in contact with County Health officials regarding the matter.

Additionally, one of YCTD’s 10 employees recently tested positive for COVID-19 and is not expected to return to work until January 19th. YCTD has already expanded its telework options for YCTD employees, who have been equipped with laptop computers and are working from home on a staggered schedule, so that YCTD offices can remain open 9 am-4 pm, excluding 12-1 pm. We will explore options if additional YCTD employees test positive.

f. Stay at Home Order Extended

On January 2, 2021, the California Department of Public Health (CDPH) announced that hospitals in the Greater Sacramento Region, including Yolo County, have only a 6.9% ICU capacity. According to the CDHP web site, the Greater Sacramento Region remains under the Stay-at-Home order because the area’s four-week projected ICU capacity does not meet the criteria to exit the order. Once a region’s four-week ICU projection shows a capacity of greater than or equal to 15%, the order will be lifted for that area.

According to the web site, the Terms of this Order shall remain in place for at least three weeks from the date the order takes effect in a Region and shall continue until CDPH's four-week projections of the Region's total available adult ICU bed capacity is greater than or equal to 15%. Four-week adult ICU bed capacity projections will be made approximately twice a week, unless CDPH determines that public health conditions merit an alternate projection schedule. If after three weeks from the effective date of the Terms of this Order in a Region, CDPH's four-week projections of the Region's total available adult ICU bed capacity is greater than or equal to 15%, the Terms of this Order shall no longer apply to the Region.

As a reminder, mass transit workers are considered Essential Critical Infrastructure Workers, as they maintain continuity of operations of essential critical infrastructure sectors. While YCTD’s role is to provide for the movement of people who rely on transit for essential purposes, we have instructed Transdev to not question riders as to their trip purpose and if it is “essential”.

g. Downtown Sacramento Protest Impacts on Yolobus Service

On Wednesday, January 6th, Yolobus needed to modify the routing of some of its bus trips in downtown Sacramento, due to political protests that caused road closures. This impacted certain trips on Yolobus bus routes 40, 41, 240, 42A and 42B. Fortunately, express routes did not seem to have been impacted. Normally, when such forced re-routes occur, we shift the route terminus to the West Sacramento Transit Center.

h. Causeway Connection Update

The Causeway Connection is currently in its third quarter of revenue service. Ridership levels have been lower than originally projected, due primarily to the significantly lowered demand due to the COVID-19 pandemic. The operation of the service between YCTD and SacRT continues to improve, including enhanced communication and information availability to the public. Most recently the implementation of a single “unified” service impact alert system being managed by the Yolobus team was successfully launched on January 4, 2021. This opt-in system provides text-message and email-based alerts and notices regarding the Causeway Connection and emergencies throughout the Yolobus network. YCTD developed an FAQ and registration guide to facilitate customer sign-ups, and the necessary information is available on the service’s dedicated website, causewayconnection.com. The partners continue to revise the performance reports and data collection, and a list of suggested metrics is summarized below, along with ridership figures through December 2020.

- Total Unlinked Trips (Ridership)
 - Separated by YCTD and SacRT
 - Report on non-UC affiliated rides
- Total Revenue Miles
- Total Revenue Hours
 - Report on non-revenue miles
- Vehicle Capacity/Passenger Loads
 - Tracking passengers unable to board (e.g., due to capacity, safety, bicycle capacity, etc.)
- Total Trips Provided
 - Missed trips (Total possible – Total provided), including defining “missed trips”
 - Summary cause for missed trips (or exact report by missed trip)
- On-time Performance (OTP)
 - Report from TripShot
 - Exclude early “arrivals” from OTP calcs
 - Report on number of excessive lates (Report on distributed Alerts) as % of total operated trips
- Operating Costs
 - Separate contract, fuel, maintenance, and other costs
 - Report Total cost (YCTD + SacRT)
- Key Performance Indicator (KPI) Reports
 - Cost/Pax
 - Cost/Trip
 - Pax/Revenue Hour
 - Pax/Revenue Mile
 - Pax/Trip (Average of all trips)

Causeway Connection Ridership

	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	Total
Total	241	386	883	785	953	1,568	1,214	1,312	7,342

We are working with SacRT staff to make alterations to the route 138 schedule to 1) add 5 minutes running time on certain afternoon Sacramento-bound trips and 2) change out which trips are operated by Sac RT and Yolobus, reducing unnecessary deadheading of buses. For example, the first morning Davis-bound trip out of the UC Med Center will be operated by SacRT, while the first morning Sacramento-bound trip out of the UCD main campus will be operated by Yolobus. These changes will take place on April 5, 2021.

i. Status of Agreements with Sacramento Regional Transit District

- i. **Mutual Aid Agreement—Still in progress.** YCTD staff have sent the proposed agreement to the California Transit Insurance Pool, to ascertain whether the provisions proposed in the mutual aid agreement adequately address liability and worker's compensation issues. The intent of the Agreement is to enable the sharing of resources during emergencies when one agency needs such resources.
- ii. **Transfer Agreement—Still in progress.** The Transfer Agreement between SacRT and YCTD (last entered in 2009) establishes the methodologies for reimbursement of fares from one entity to the other. We are still awaiting a proposed draft from SacRT.

j. Monthly Progress Report on Three Primary Goals, Desired Outcomes for Succession Plan

- i. Develop a 3-year budget that is reflective of board priorities on effectiveness, seamlessness, efficiency, and sustainability, while taking the revised Comprehensive Operational Analysis (COA) recommendations into consideration. Prepare draft 3-year budget, or financial plan, by March 30, 2021. Provide monthly or quarterly updates, as appropriate. **January 11, 2021 Update:** This is an ongoing project and is intermixed with the COA, as described in agenda item 11 in this Board packet. It is still staff's intention to prepare a draft 3-year budget by March 30, 2021.
- ii. Review and proactively redesign and implement transportation related service changes and public outreach programs, consistent with board priorities, in response to existing and new COVID-19 outbreaks which may occur over the next 3-years. Provide monthly updates, as appropriate. **January 11, 2021 Update:** This is an ongoing project and is intermixed with the COA, as described in agenda item 11 in this Board packet.
- iii. Develop and submit a proposed succession plan, reflective of district-wide priorities. Review district activities, employee roles, responsibilities, job descriptions, and desired outcomes for a succession plan, by November 30, 2020. Provide succession plan recommendations by May 31, 2021. Provide monthly updates, as appropriate. **January 11, 2021 Update:** In December, I submitted the following desired outcomes for a succession plan:
 - 1) Staffing and skillset levels responsive to district-wide vision, values, and priorities
 - 2) Staff flexibility in response to changing conditions and opportunities
 - 3) Minimal disruptions of service and district priorities due to staff turnover
 - 4) Reassess, potentially update, or revise positions and functions
 - 5) Determine internal succession opportunities, required skillsets, education and training resources needed to elevate, promote and support said employees
 - 6) Determine which positions will require recruitment
 - System in place for recruitment, replacement and training of managers and highest skilled positions (e.g., Senior Planner, IT Specialist)
 - System in place for recruitment, replacement, and training of all other positions
 - 7) Consideration of outside services and Extra Help as needed

k. Attachments

- i. Draft Urban Area New CARES Stimulus Funding
- ii. Yolobus Shelter Replacements on West Capitol Avenue
- iii. Updated Long-Range Board Meeting Calendar
- iv. December 2020 Ridership Report for Fixed Route, Paratransit and Microtransit

Draft Urban Area New CARES Stimulus Funding

<u>Urbanized Area</u>	<u>Supplemental Allocation</u>
Fresno, CA	\$ 5,605,241
Indio-Cathedral City, CA	\$ 5,011,454
Los Angeles-Long Beach-Anaheim, CA	\$ 918,800,374
Sacramento, CA	\$ 37,151,802
San Francisco-Oakland, CA	\$ 819,092,021
San Jose, CA	\$ 144,159,107
Santa Barbara, CA	\$ 4,481,888
Santa Clarita, CA	\$ 224,350
Santa Cruz, CA	\$ 12,275,202
Santa Rosa, CA	\$ 15,435,820
Seaside-Monterey, CA	\$ 6,080,025
Watsonville, CA	\$ 1,275,804
Antioch, CA	\$ -
Bakersfield, CA	\$ -
San Diego, CA	\$ -
Vallejo, CA	\$ -
Concord, CA	\$ -
Petaluma, CA	\$ -
Modesto, CA	\$ -
Napa, CA	\$ -
Riverside-San Bernardino, CA	\$ -
Chico, CA	\$ -
Stockton, CA	\$ -
Redding, CA	\$ -
Fairfield, CA	\$ -
Simi Valley, CA	\$ -
Lake Tahoe Region, CA-NV	\$ -
Oxnard, CA	\$ -
Yuba City, CA	\$ -
Merced, CA	\$ -
San Luis Obispo, CA	\$ -
Visalia, CA	\$ -
Davis, CA	\$ -
Murrieta-Temecula-Menifee, CA	\$ -
Tracy, CA	\$ -
Arroyo Grande-Grover Beach, CA	\$ -
Lancaster-Palmdale, CA	\$ -
Hemet, CA	\$ -
Woodland, CA	\$ -
Salinas, CA	\$ -
Gilroy-Morgan Hill, CA	\$ -
Lompoc, CA	\$ -
El Centro-Calexico, CA	\$ -
Hanford, CA	\$ -
Camarillo, CA	\$ -
Livermore, CA	\$ -
Vacaville, CA	\$ -
Turlock, CA	\$ -
Santa Maria, CA	\$ -
Porterville, CA	\$ -
Madera, CA	\$ -
Manteca, CA	\$ -
Delano, CA	\$ -
Yuma, AZ-CA	\$ -
Thousand Oaks, CA	\$ -
Total	\$ 1,969,593,089

YOLOBUS BUS SHELTER (& AMENITY?) REPLACEMENTS – WEST CAPITOL AVE



#	Location			Passenger Amenities					Comments
	On	At	Dir	13' She	9' She	6' Ben	4' Ben	Can	
West Sacramento Stops									
1	W. Cap	Westacre	WB	1		1		1	Replacement
2	W. Cap	Westacre	EB	1		1		1	Replacement
3	Westacre	W. Cap		1		1		1	Replacement
4	W. Cap	Poplar	EB	N/A	N/A	1		1	No shelter; amenities only
5	W. Cap	Poplar	WB	1		1		1	Replacement
6	W. Cap	Sycamore	EB	1		1		1	Replacement
7	W. Cap	Cedar	WB	1		1		1	Replacement
8	W. Cap	Walnut	EB	1		1		1	Replacement
9	W. Cap	Pecan	WB	1		1		1	Replacement
10	W. Cap	Glide	WB		1		1	1	Replacement
									Per earlier discussions, this stop is going to be relocated to sidewalk in front of Togo's. The Contractor (for the West Cap Safety Enh & Road Rehab project) is going to install bus stop sign and construct bus boarding and alighting area compliant with ADAAG 810.2 (U.S. Access Board ADA Standards for Transportation Facilities). No shelter at this time. If boarding activity increases, YCTD may pursue grant funding to add one at a later date.
11	W. Cap	Glide	EB	-	-	-	-	-	Per earlier discussions, this stop is going to be relocated a very small distance so that there is not a conflict between the new crosswalk/curb cut and the shelter. The Contractor (for the West Cap Safety Enh & Road Rehab project) is going to install new ADA compliant pad for shelter, but originally we had not asked for them to install new shelter because it would have been out of the scope of the West Cap Safety Enh & Road Rehab project. We are now hoping that the installation of the new shelter can be part of this new shelter installation scope (change order?)
12	W. Cap	Pine	EB	1		1		1	
13	W. Cap	Enterprise	WB	1		1		1	Replacement
14	W. Cap	Enterprise	EB	1		1		1	Replacement
Total Needed Bus Stop Improvements				11	1	12	1	13	

13' She	13' Perforated Metal Shelter
9' She	9' Perforated Metal Shelter
6' Ben	6' Bench w/ Back
4' Ben	4' Bench w/o Back
Can	Trash Can

= bus stop being relocated as part of West Capitol Ave Safety Enhancements and Road Rehabilitation Project

Long Range YCTD Board Meeting Calendar (subject to modifications)

Updated December 14, 2020

January 11, 2021

- 1 Financial & Ridership Update (status of fares, LTF, STA, CARES, fund balance, other revenues)
- 2 Consider Other Budget Amendments, As Necessary
- 3 Director's Report, Monthly Progress Report on Three Primary Goals
- 4 Annual Authority to apply for grants (including FTA Certifications and Assurances)
- 5 Discuss Update of YCTD Short Range Transit Plan (SRTP) for FY 2022-2029 (Required for various grant applications)
- 6 Consider Mutual Aid Agreement with SacRT
- 7 Consider Amendment to Transfer Agreement with SacRT
- 8 Update on Woodland Transfer Center

February 8, 2021

- 1 Second Quarter Financial and Performance Reports for October 1-December 31, 2020
- 2 Financial & Ridership Update (status of fares, LTF, STA, CARES, other revenues)
- 3 Director's Report, Monthly Progress Report on Three Primary Goals
- 4 Public Hearing on Recommendations from Comprehensive Operational Analysis

March 8, 2021

- 1 Financial & Ridership Update (status of fares, LTF, STA, CARES, fund balance, other revenues)
- 2 Introduction of Draft 3-Year Budget
- 3 Director's Report, Monthly Progress Report on Three Primary Goals
- 4 Adoption of Comprehensive Operational Analysis

April 12, 2021

- 1 Financial & Ridership Update (status of fares, LTF, STA, CARES, fund balance, other revenues)
- 2 Consider Adopting Draft 3-Year Budget
- 3 Director's Report, Monthly Progress Report on Three Primary Goals
- 4 Update on Implementation of COA Recommendations

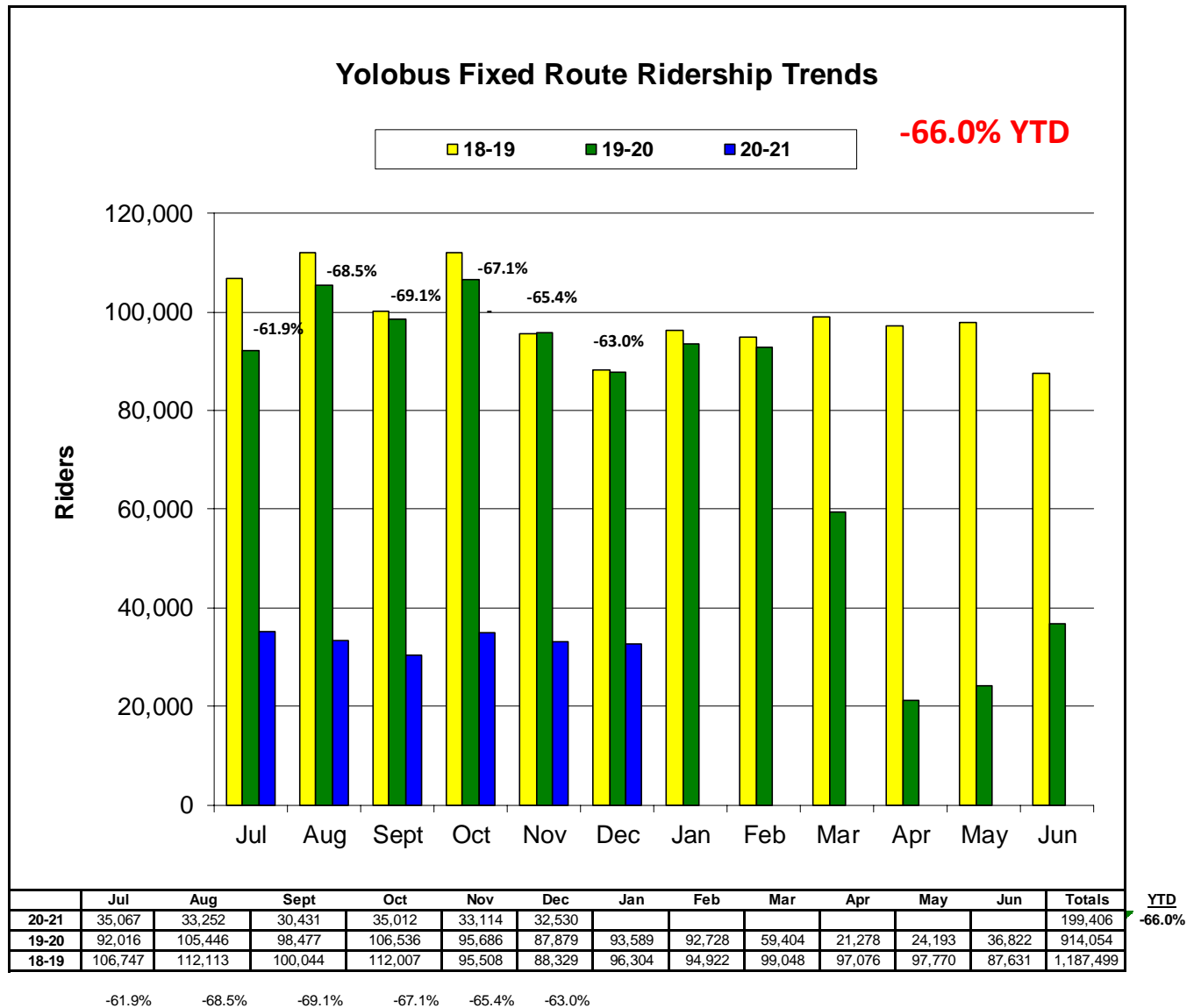
May 10, 2021

- 1 Third Quarter Financial and Performance Reports for January 1-March 30, 2021
- 2 Financial & Ridership Update (status of fares, LTF, STA, CARES, fund balance, other revenues)
- 3 Review Preliminary FY 21/22 Budget
- 4 Consider Succession Plan recommendations
- 5 Director's Report, Monthly Progress Report on Three Primary Goals
- 6 Update on Causeway Connection

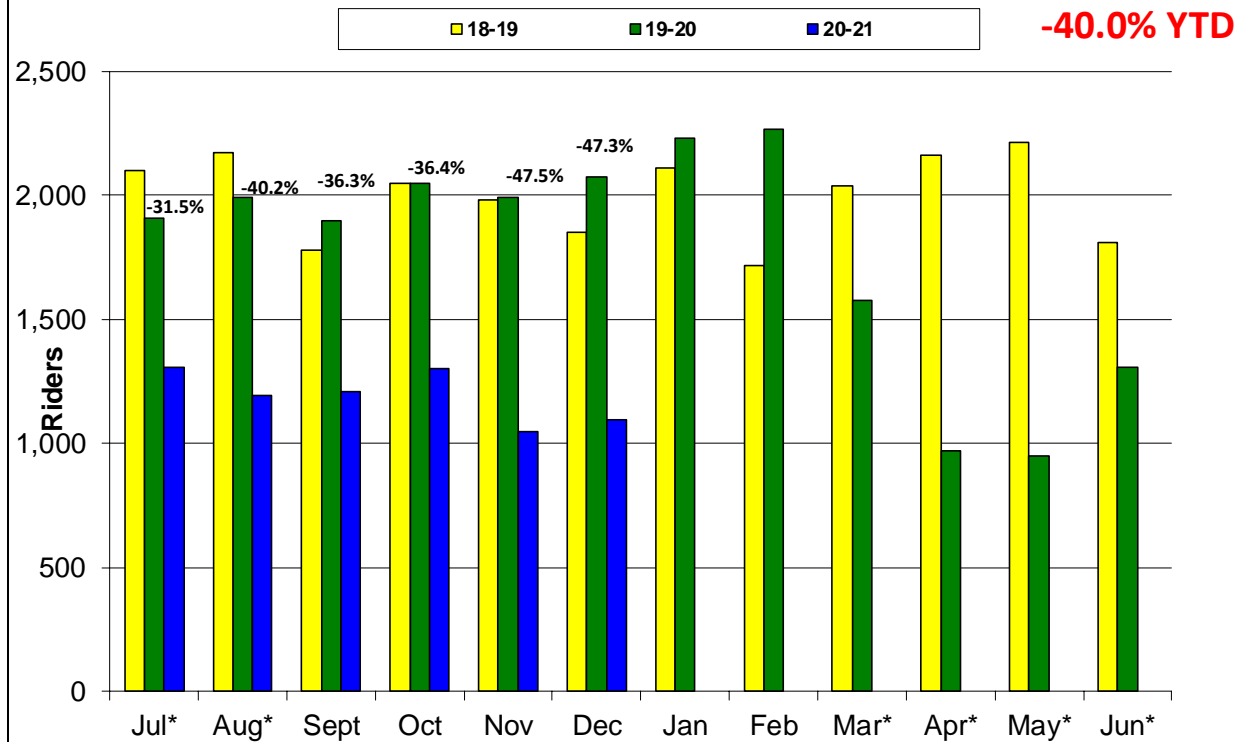
June 14, 2021

- 1 Financial & Ridership Update (status of fares, LTF, STA, CARES, fund balance, other revenues)
- 2 Public Hearing on Preliminary FY 21/22 Budget
- 3 Agreement for YCTD SRTP FY 2022-2029
- 4 Election of 2021-2020 Chair & Vice Chair
- 5 Director's Report, Monthly Progress Report on Three Primary Goals

Attachment iv: December 2020 Ridership Report for Fixed Route, Paratransit and Microtransit



Yolobus Special Paratransit (ADA) Ridership Trends



	Jul*	Aug*	Sept	Oct	Nov	Dec	Jan	Feb	Mar*	Apr*	May*	Jun*	Totals	YTD
20-21*	1,309	1,192	1,210	1,302	1,046	1,094							7,153	-40.0%
19-20	1,910	1,994	1,901	2,047	1,994	2,077	2,230	2,266	1,578	972	947	1,308	21,224	
18-19	2,099	2,173	1,781	2,048	1,982	1,850	2,109	1,715	2,039	2,163	2,216	1,808	24,806	

-31.5% -40.2% -36.3% -36.4% -47.5% -47.3%

*Includes YOUR Ride microtransit ridership (Knights Landing + Winters):

Microtransit Ridership-Knights Landing (KL) and Winters

20-21	Jul	Aug	Sep	Oct	Nov	Dec
KL	148	161	153	165	110	102
Winters	158	160	139	133	91	114
Total	306	321	292	298	201	216



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GOVERNANCE LETTER

To the Board of Directors
Yolo County Transportation District
Woodland, California

We have audited the financial statements of the Yolo County Transportation District, (the District) for the year ended June 30, 2020. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to SACOG dated May 21, 2020, as well as our correspondence with a Board member during the audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note A to the financial statements. The application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Accounting estimates are used in the following areas: The fair values of investments in the County of Yolo investment pool, depreciable lives used for capital assets, qualifying expenses under grants, the accounting for other postemployment benefits and the pension liability and related deferred outflows and inflows of resources. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. The other postemployment benefits liability and the pension liability were determined by actuarial valuations. Management has determined that no allowance for uncollectible accounts is needed based on historical collection rates and specific knowledge about current receivables. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were related to the pension plan disclosed in Note H, the other postemployment benefits plan disclosed in Note I and commitments and contingencies disclosed in Note M to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We posted 4 adjustments during the audit which included adjustments to reclassify net position to restricted net position and record pension and OPEB entries computed during the audit. Management posted all adjustments.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to required supplementary information (RSI), as reported in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance.

We were engaged to report on the District's combining schedules and schedule of expenditures of federal awards, which accompany the financial statement but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This information is intended solely for the use of the Board of Directors and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

December 29, 2020

YOLO COUNTY TRANSPORTATION DISTRICT

Audited Financial Statements
and Compliance Reports

June 30, 2020 and 2019

YOLO COUNTY TRANSPORTATION DISTRICT

Audited Financial Statements and Compliance Reports

June 30, 2020 and 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Yolo County Transportation District
Woodland, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Yolo County Transportation District (the District) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2020 and 2019, and changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

To the Board of Directors
Yolo County Transportation District

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and the required supplementary information as listed in the accompanying table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplementary information and schedule of expenditures of federal awards, as required by the Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, including the Transportation Development Act and other state grant program guidelines. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Richardson & Company, LLP

December 29, 2020

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

The management of the Yolo County Transportation District (District) is pleased to present the following discussion and analysis that provides an overview of the financial position and activities of the District for the years ended June 30, 2020 and 2019. This discussion should be read in conjunction with the financial statements and accompanying notes, which follow this section.

Background

Until August 1, 1989, the Yolo Transit System and Mini-Transit System were established to meet the transportation needs of the general public in and around the County of Yolo as part of the Yolo County's Enterprise Fund. A Joint Exercise of Powers Agreement was signed between Yolo County and the Cities of Davis, West Sacramento, Winters, and Woodland whereby the District would operate as a Joint Powers Agency, called Yolo County Transit Authority, pursuant to Section 6500 of the California Government Code and would be administratively separated from the County. The Yolo County Transit Authority's operations were separated from the Yolo County Enterprise Fund on August 1, 1989. Effective July 1, 1998, the JPA became the Yolo County Transportation District (District) as a result of the passage of Assembly Bill No. 2420, which established the District as the consolidated transportation services agency and the congestion management agency for Yolo County. The District's mission is to provide alternative transportation to transit dependent individuals and the general public responsive to the needs of jurisdictions in Yolo County, to review and recommend project nominations for Intermodal Surface Transportation Efficiency Act and other funding, and to monitor the Congestion Management Plan. In addition to fare revenues, the District receives funds under the provisions of the Transportation Development Act from the Yolo County Local Transportation Fund and the State Transit Assistance Fund. The District also receives revenue from Federal Transit Administration grants.

The primary service of the District is to provide Fixed Route Service through twenty-three fixed routes serving West Sacramento, Woodland, Davis, Capay Valley, the Sacramento International Airport and downtown Sacramento, including local service in Woodland, Winters, and West Sacramento. The District contributes to Unitrans, which provides bus service to U.C. Davis students and residents in Davis. The District also provides Paratransit Service for residents in Woodland, Davis, and West Sacramento to comply with the Americans with Disabilities Act. Transit services are provided under contract with Transdev Services, Inc., which is in effect through July 31, 2025.

Financial Highlights

- Total net position, the level by which total assets and deferred outflows of resources exceed total liabilities and deferred inflows of resources, increased by approximately \$8 million, from \$27.3 million at June 30, 2019 to \$35.1 million at June 30, 2020.
- Year-end total net position of \$35.1 million was broken down between \$26 million investment in capital assets, \$0.5 million in restricted for equipment replacement and capital projects, including the State Transit Assistance amount, and \$8.6 million of unrestricted net position.
- For every dollar in current liabilities, the District holds \$11.6 in total assets, down from \$16.5 as of year-end 2019.
- Operating revenues (fares) decreased significantly during FY 2020. This was after fares decreased during FY 2018/19. This was primarily due to bus ticket fees being waived for the general public when COVID hit in March and a decrease in ridership due to stay at home orders and social distancing regulations.
- Operating expenses increased 5% during FY 2019/20 to \$17.2 million. The increase in expenses is primarily due to Purchased Transportation, salaries and benefits, insurance costs, fuel costs, COVID expenses and depreciation.

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

The Financial Statements

Under Governmental Accounting Standards Board (GASB) Statement No. 65, the District's basic financial statements include the balance sheet, statement of revenues, expenses and changes in net position and statement of cash flows.

Description of Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's financial statements: the Balance Sheet, Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows. The statements are accompanied by footnotes to clarify unique accounting policies and other financial information, and required supplementary information. The assets, liabilities, revenues and expenses of the District are reported on a full-accrual basis.

The **Balance Sheet** presents information on all of the District's assets and deferred outflows of resources, compared to liabilities and deferred inflows of resources, with the difference between the two representing net position (equity). Assets and liabilities are classified as current, restricted or non-current. Changes from one year to the next in total net position as presented on the Balance Sheet are based on the activity presented on the Statement of Revenues, Expenses and Change in Net Position.

The **Statement of Revenues, Expenses and Changes in Net Position** is the District's income statement. Revenues earned and expenses incurred during the year are classified as either "operating" or "non-operating". All revenues and expenses are recognized as soon as the underlying event occurs, regardless of timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in the disbursement or collection of cash during future fiscal years (e.g., the expense associated with the final month of purchased transportation, involving cash outlay beyond the date of the financial statements).

The **Statement of Cash Flows** present the changes in District's cash and cash equivalents during the fiscal year. This statement is prepared using the direct method of cash flow. The statement breaks the sources and uses of District's cash and cash equivalents into four categories:

- Operating activities
- Capital financing activities
- Noncapital financing activities
- Investing activities

The District's routine activities appear in the operating activities while purchases of capital assets are in the capital activities.

The **Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes describe the nature of the District's operations and significant accounting policies as well as clarify unique financial information.

Richardson and Company, LLP, Certified Public Accountants, has performed an independent audit of the financial statements in accordance with auditing standards generally accepted in the United States of America. Their opinion is included in this report.

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

	June 30, 2020	June 30, 2019	Increase (Decrease) from 2019 to 2020	June 30, 2018	Increase (Decrease) from 2018 to 2019
Current Assets	\$ 12,266,644	\$ 10,198,679	\$ 2,067,965	\$ 9,735,266	\$ 463,413
Restricted Cash and Investments	1,175,705	1,519,677	(343,972)	1,775,514	(255,837)
Other Postemployment Benefits	144,662	-	144,662		-
Capital Assets, Net	25,979,190	18,186,464	7,792,726	20,422,548	(2,236,084)
TOTAL ASSETS	39,566,201	29,904,820	9,661,381	31,933,328	(2,028,508)
Deferred Outflows of Resources	474,046	560,334	(86,288)	579,043	(18,709)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 40,040,247	\$ 30,465,154	\$ 9,575,093	\$ 32,512,371	\$ (2,047,217)
Current Liabilities	\$ 3,400,671	\$ 1,808,402	\$ 1,592,269	\$ 2,425,991	\$ (617,589)
Non-Current Liabilities	1,287,045	1,285,227	1,818	1,355,965	(70,738)
TOTAL LIABILITIES	4,687,716	3,093,629	1,594,087	3,781,956	(688,327)
Deferred Inflows of Resources	193,195	100,207	92,988	67,473	32,734
Net Position					
Investment in Capital Assets	25,979,190	18,186,464	7,792,726	20,422,548	(2,236,084)
Restricted for Equipment Replacement and Capital Projects	495,487	1,058,568	(563,081)	1,554,114	(495,546)
Restricted for Capital Purposes - STA	69,694	488,707	(419,013)	201,676	287,031
Unrestricted	8,614,965	7,537,579	1,077,386	6,484,604	1,052,975
TOTAL NET POSITION	35,159,336	27,271,318	7,888,018	28,662,942	(1,391,624)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 40,040,247	\$ 30,465,154	\$ 9,575,093	\$ 32,512,371	\$ (2,047,217)

District's Assets

Total assets increased approximately \$9.6 million to \$39.6 million at June 30, 2020 from the prior year. Total assets decreased approximately \$2.0 million to \$29.9 million at June 30, 2019. The increase in total assets in 2019/20 was primarily due to acquiring capital assets. The decrease in total assets in 2018/19 was primarily due to spending down restricted grants and disposals of and depreciation on capital assets, as well as paying down a payable for the purchase of CNG fuel in 2018.

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

District's Liabilities

The increase in current liabilities of \$1.6 million at June 30, 2020 was primarily due to an increase in payables.

The slight decrease of non-current liabilities during the years ending June 30, 2020 was due to slight reductions in the pension and OPEB liabilities as well as the slight decrease in PY 2019. Pension liability increased \$81,000. OPEB decreased \$75,000 due to Fiduciary Net Position became greater than total OPEB liability in FY 2020.

The District also reported deferred outflows of resources primarily for pension and OPEB contributions after the valuation measurement dates and deferred inflows of resources primarily for the difference between projected and actual investment earnings. See Note H and I for more information about the District's pension and OPEB plans.

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

Statement of Revenues, Expenses, and Changes in Net Position

A summary of the District's Statements of Revenues, Expenses, and Changes in Net Position for fiscal years 2019/20, 2018/19 and 2017/18 is as follows:

	Year ending June 30, 2020	Year ending June 30, 2019	Increase (Decrease) from 2019 to 2020	Year ending June 30, 2018	Increase (Decrease) from 2018 to 2019
Operating Revenues	\$ 1,585,047	\$ 2,202,676	\$ (617,629)	\$ 2,398,596	\$ (195,920)
Operating Expenses	17,217,786	16,375,502	842,284	16,056,405	319,097
Net Loss From Operations	(15,632,739)	(14,172,826)	(1,459,913)	(13,657,809)	(515,017)
NONOPERATING REVENUES (EXPENSES)					
Local Transportation Fund and State Transit Assistance Allocation	6,397,218	6,074,189	323,029	5,625,552	448,637
Federal Transit Administration Grants:					
Operating Grants	3,694,021	3,797,734	(103,713)	1,205,204	2,592,530
Pass-through Grants			-	621,570	(621,570)
Mitigation Revenue - Tribe	1,822,956	1,756,500	66,456	1,671,085	85,415
Auxiliary Transportation	283,339	459,113	(175,774)	469,742	(10,629)
Interest Revenue	176,935	197,763	(20,828)	118,411	79,352
State Grants	264,402	128,581	135,821	64,397	64,184
Miscellaneous Revenues	1,051,610	73,843	977,767	476,030	(402,187)
FTA Pass-through Grants to Other Governments			-	(621,570)	621,570
Other Pass-through Grants to Other Governments	(24,000)	(24,000)	-	(28,200)	4,200
Gain (Loss) on Disposal of Capital Assets	(82,363)	(1,399)	(80,964)	1,420	(2,819)
TOTAL NONOPERATING REVENUES (EXPENSES)	13,584,118	12,462,324	1,121,794	9,603,641	2,858,683
TOTAL CAPITAL CONTRIBUTIONS	9,936,639	318,878	9,617,761	4,909,327	(4,590,449)
CHANGE IN NET POSITION	7,888,018	(1,391,624)	9,279,642	855,159	(2,246,783)
Net Position at Beginning of Year	27,271,318	28,662,942	(1,391,624)	27,835,705	827,237
Restatement			-	(27,922)	27,922
Net Position at Beginning of Year, as restated	27,271,318	28,662,942	(1,391,624)	27,807,783	855,159
NET POSITION AT END OF YEAR	\$ 35,159,336	\$ 27,271,318	\$ 7,888,018	\$ 28,662,942	\$ (1,391,624)

Operating Revenues

The District's operating revenue is a combination of passenger fares, made up of cash from the fareboxes and pre-paid fare media, and special fares, which are fares paid for by non-profits and other government agencies. The District's operating revenue in FY 2019/20 and FY 2018/19 decreased slightly due to reduced net fare revenues caused by decrease in service provided due to COVID and fare increase in FY 2018/19.

Operating Expenses

The District's operating expenses consist of charges for fixed route and paratransit operations, administrative expenses, marketing, maintenance expenses, including re-building both transmissions and engines, and other operating expenses. The increase in operating expenses for FY 2019/20 is primarily due to a \$0.5 million increase in

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

depreciation. The increase in operating expenses for FY 2018/19 is primarily due to an increase in purchased transportation.

Non-operating Revenues (Expenses)

The District receives operating assistance from the Federal Transit Administration (FTA) and the State of California. In FY 2019/20 the District did not receive additional assistance from the FTA. In FY 2018/19, the District received additional support for FY 2017/18 expenses in addition to expenses incurred during FY 2018/19, which resulted in a significant increase in FTA operating assistance.

Mitigation revenue is funding the District receives from Yocha Dehe Wintun Nation which offsets the cost of the route 215. This is a long-standing partnership that began back in July of 1999.

Miscellaneous revenue through FY 2019/20 is primarily due to the IRS – credits that the District received for using compressed natural gas (CNG) in our buses from 2017-2020. FY 2018/19 was primarily rebates that the District received for using compressed natural gas (CNG) in our buses.

Auxiliary Transportation is mainly the revenue that the District receives from the sale of CNG for vehicles to various other companies or organizations.

Capital contributions consist of grants received by the District from the Federal Transit Administration, Sacramento Area Council of Governments and the State of California, from either the Department of Transportation or the California Emergency Management Agency relating to capital for improvements owned by the District. In FY 2019/20 the District purchased 8 CNG buses for its services. Capital Contributions increased \$9.6 million due to FTA, STA, and donated buses. In FY 2018/19, capital contributions declined significantly as the District only purchased equipment and used pre-existing reserves for those purchases.

Capital Assets

	June 30, 2020	June 30, 2019	Increase (Decrease) from 2019 to 2020	June 30, 2018	Increase (Decrease) from 2018 to 2019
Capital assets, not being depreciated					
Land	\$ 465,000	\$ 465,000		\$ 465,000	
Total capital assets, not being depreciated	465,000	465,000		465,000	
Capital assets, being depreciated					
Equipment & Transit Vehicles	43,046,553	37,873,837	\$ 5,172,716	38,074,406	\$ (200,569)
Building and improvements	12,218,563	11,171,120	1,047,443	11,171,120	
Total capital assets, being depreciated	55,265,116	49,044,957	6,220,159	49,245,526	(200,569)
Less accumulated depreciation for:					
Equipment & Transit Vehicles	(23,417,978)	(25,393,067)	1,975,089	(23,814,057)	(1,579,010)
Building and improvements	(6,332,948)	(5,930,426)	(402,522)	(5,473,921)	(456,505)
Total accumulated depreciation	(29,750,926)	(31,323,493)	1,572,567	(29,287,978)	(2,035,515)
Total capital assets being depreciated, net	25,514,190	17,721,464	7,792,726	19,957,548	(2,236,084)
Capital assets, net	\$ 25,979,190	\$ 18,186,464	\$ 7,792,726	\$ 20,422,548	\$ (2,236,084)

YOLO COUNTY TRANSPORTATION DISTRICT

Management's Discussion and Analysis June 30, 2020 and 2019

At June 30, 2020, the District's net investment in capital assets increased 7.8 million to \$25.9 million from \$18.2 million at the end of FY 2019/20. This was due to the purchase of 8 CNG buses and various other equipment as well as depreciation. At June 30, 2019, the District's net investment in capital assets decreased \$2.2 million to \$18.2 million from \$20.4 million at the end of FY 2018/19. This was due to the surplus of Apollo video surveillance equipment, bus shelter and a new Apollo video camera system.

Economic Factors and the Future

General economic conditions are expected to improve during 2021 as vaccines for COVID are administered. Ridership has decreased during 2019/20 due to the decrease in riders due to stay at home orders and tele-commuting by many of YCTD riders due to COVID regulations. This may continue to affect fare revenue.

Requests for Information

This financial report is designed to provide a general overview of Yolo County Transportation District's financial position and results of operations. Questions concerning the information provided in this report or requests for additional information should be addressed to Janice Bryan, Deputy Director-Finance, Grants & Procurement, 350 Industrial Way, Woodland, California 95776 or jbryan@yctd.org.

YOLO COUNTY TRANSPORTATION DISTRICT

BALANCE SHEETS

June 30, 2020 and 2019

	2020	2019
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 6,954,740	\$ 6,366,962
Due from Other Governments	4,988,908	3,664,769
Accounts Receivable	322,996	166,948
TOTAL CURRENT ASSETS	12,266,644	10,198,679
NONCURRENT ASSETS		
Restricted Cash and Cash Equivalents	1,175,705	1,519,677
Other Postemployment Benefits Asset	144,662	
Capital Assets:		
Nondepreciable	465,000	465,000
Depreciable, Net	25,514,190	17,721,464
Total Capital Assets, Net	25,979,190	18,186,464
TOTAL NONCURRENT ASSETS	27,299,557	19,706,141
TOTAL ASSETS	39,566,201	29,904,820
DEFERRED OUTFLOWS OF RESOURCES		
Pension Plan	370,222	398,200
Other Postemployment Benefits Plan	103,824	162,134
TOTAL DEFERRED OUTFLOWS OF RESOURCES	474,046	560,334
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 40,040,247	\$ 30,465,154
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	\$ 2,386,044	\$ 990,890
Accrued Wages	27,366	22,732
Due to Other Governments	255,060	280,899
Unearned Revenue	674,713	461,109
Accrued Compensated Absences	57,488	52,772
TOTAL CURRENT LIABILITIES	3,400,671	1,808,402
NONCURRENT LIABILITIES		
Accrued Compensated Absences	36,602	41,348
Net Other Postemployment Benefits Plan Liability		74,787
Net Pension Liability	1,250,443	1,169,092
TOTAL NONCURRENT LIABILITIES	1,287,045	1,285,227
TOTAL LIABILITIES	4,687,716	3,093,629
DEFERRED INFLOWS OF RESOURCES		
Pension Plan	70,216	86,923
Other Postemployment Benefits Plan	122,979	13,284
TOTAL DEFERRED INFLOWS OF RESOURCES	193,195	100,207
NET POSITION		
Investment in Capital Assets	25,979,190	18,186,464
Restricted for Equipment Replacement and Capital Projects	495,487	1,058,568
Restricted for Capital Purposes - State Transit Assistance	69,694	488,707
Unrestricted	8,614,965	7,537,579
TOTAL NET POSITION	35,159,336	27,271,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 40,040,247	\$ 30,465,154

The accompanying notes are an integral part of these financial statements

YOLO COUNTY TRANSPORTATION DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Years Ended June 30, 2020 and 2019

	2020	2019
OPERATING REVENUE		
Passenger Fares	\$ 1,496,048	\$ 2,126,275
Special Fares	88,999	76,401
TOTAL OPERATING REVENUE	<u>1,585,047</u>	<u>2,202,676</u>
OPERATING EXPENSES		
Purchased Transportation	9,267,371	9,100,826
Salaries and Benefits	1,418,277	1,366,024
Vehicle Fuel	1,095,798	1,258,897
Insurance	1,004,643	971,214
Other Services and Supplies	1,036,378	812,745
Depreciation	3,395,319	2,865,796
TOTAL OPERATING EXPENSES	<u>17,217,786</u>	<u>16,375,502</u>
NET LOSS FROM OPERATIONS	(15,632,739)	(14,172,826)
NONOPERATING REVENUES (EXPENSES)		
Local Transportation Fund and State Transit Assistance Allocation	6,397,218	6,074,189
Federal Transit Administration (FTA) Grants:		
Operating Grants	3,694,021	3,797,734
Mitigation Revenue - Tribe	1,822,956	1,756,500
Auxiliary Transportation	283,339	459,113
Interest Revenue	176,935	197,763
State Grants	264,402	128,581
Miscellaneous Revenues	1,051,610	73,843
Other Pass-through Grants to Other Governments	(24,000)	(24,000)
Loss on Disposal of Capital Assets	(82,363)	(1,399)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>13,584,118</u>	<u>12,462,324</u>
NET LOSS BEFORE CAPITAL CONTRIBUTIONS	(2,048,621)	(1,710,502)
CAPITAL CONTRIBUTIONS		
Federal Transit Administration	4,733,820	
State Transit Assistance	334,091	287,031
Tribe	119,890	21,647
Other Capital Revenue	4,748,838	10,200
TOTAL CAPITAL CONTRIBUTIONS	<u>9,936,639</u>	<u>318,878</u>
CHANGE IN NET POSITION	7,888,018	(1,391,624)
Net Position at Beginning of Year	<u>27,271,318</u>	<u>28,662,942</u>
NET POSITION AT END OF YEAR	<u><u>\$ 35,159,336</u></u>	<u><u>\$ 27,271,318</u></u>

The accompanying notes are an integral part of these financial statements

YOLO COUNTY TRANSPORTATION DISTRICT

STATEMENTS OF CASH FLOWS

For the Years Ended June 30, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts From Customers	\$ 1,656,133	\$ 2,339,645
Cash Paid to Suppliers for Goods and Services	(12,084,315)	(13,006,848)
Cash Paid to Employees for Services	(1,372,495)	(1,379,451)
NET CASH USED FOR OPERATING ACTIVITIES	(11,800,677)	(12,046,654)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Grants and Subsidies	12,141,489	9,518,092
Pass-through Payments	(24,000)	(24,000)
Other Income	372,527	532,951
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	12,490,016	10,027,043
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Contributions Received	5,015,345	723,293
Acquisition of Capital Assets	(5,657,174)	(634,212)
Proceeds From Sale of Capital Assets	19,361	3,101
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(622,468)	92,182
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received on Pooled Investments	176,935	197,763
NET CASH PROVIDED BY INVESTING ACTIVITIES	176,935	197,763
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	243,806	(1,729,666)
Cash and Cash Equivalents at Beginning of Year	7,886,639	9,616,305
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 8,130,445	\$ 7,886,639
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET		
Cash and Cash Equivalents	\$ 6,954,740	\$ 6,366,962
Restricted Cash and Cash Equivalents	1,175,705	1,519,677
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 8,130,445	\$ 7,886,639
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:		
Net Loss From Operations	\$ (15,632,739)	\$ (14,172,826)
Adjustments to Reconcile Net Loss from Operations to Net Cash Used for Operating Activities:		
Depreciation	3,395,319	2,865,796
Changes in Operating Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:		
Accounts Receivable and Due from Other Governments	69,089	136,969
Deferred Outflows of Resources - OPEB Plan	58,310	(53,543)
Deferred Outflows of Resources - Pension Plan	27,978	72,252
Accounts Payable and Due to Other Governments	321,872	(863,166)
Accrued Wages	4,634	4,637
Accrued Compensated Absences	(30)	3,914
Net OPEB Asset/Liability	(219,449)	(33,974)
Net Pension Liability	81,351	(39,447)
Deferred Inflows of Resources - OPEB Plan	109,695	(3,691)
Deferred Inflows of Resources - Pension Plan	(16,707)	36,425
NET CASH USED FOR OPERATING ACTIVITIES	\$ (11,800,677)	\$ (12,046,654)
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITY		
Capital assets donated	\$ 4,588,202	
Capital asset acquisitions on accounts payable	\$ 1,047,443	\$ 135,133

The accompanying notes are an integral part of these financial statements.

YOLO COUNTY TRANSPORTATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2020 and 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Yolo County Transportation District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting principles of the District are described below.

Description of Reporting Entity: Until August 1, 1989, the Yolo Transit System and Mini-Transit System were established to meet the transportation needs of the general public in and around the County of Yolo as part of the Yolo County's Enterprise Fund. A Joint Exercise of Powers Agreement was signed between Yolo County and the Cities of Davis, West Sacramento, Winters, and Woodland whereby the District would operate as a Joint Powers Agency, called Yolo County Transit Authority, pursuant to Section 6500 of the California Government Code and would be administratively separated from the County. The District's operations were separated from the Yolo County Enterprise Fund on August 1, 1989. Effective July 1, 1998, the District became the Yolo County Transportation District (District) as a result of the passage of Assembly Bill No. 2420, which established the District as the consolidated transportation services agency and the congestion management agency for Yolo County. The District's mission is to provide alternative transportation to transit dependent individuals and the general public responsive to the needs of jurisdictions in Yolo County, to review and recommend project nominations for Intermodal Surface Transportation Efficiency Act and other funding, and to monitor the Congestion Management Plan. In addition to fare revenues, the District receives funds under the provisions of the Transportation Development Act from the Sacramento Area Council of Governments Yolo County Local Transportation Fund and the State Transit Assistance Fund. The District also receives revenue from Federal Transit Administration grants.

The District is a member of the Capitol Corridor Joint Powers Authority (CCJPA). The District is not liable for the liabilities of the CCJPA if it dissolves under the related joint exercise of powers agreement. The financial statements of the CCJPA is available on its website.

The primary service of the District is to provide Fixed Route Service through twenty-three fixed routes serving West Sacramento, Woodland, Davis, Capay Valley, the Sacramento International Airport and downtown Sacramento, including local service in Woodland, Winters, and West Sacramento, and contributes to Unitrans, which provides bus service to U.C. Davis students and residents in Davis. The District also provides Paratransit Service for residents in Woodland, Davis, and West Sacramento to comply with the Americans with Disabilities Act. Transit services are provided under contract with Transdev (formerly Veolia Transportation, Incorporated), which is in effect through July 31, 2025.

Basis of Presentation: The District's resources are allocated to and accounted for in these financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. The unrestricted net position for the enterprise fund represents the net position available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the fund are included on the balance sheet. Net Position is segregated into the investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net position.

The District uses the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. TDA revenues are recorded when all eligibility requirements have been met.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are fares received from passengers for transportation services. Operating expenses for enterprise funds included the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Investments: For the purposes of reporting cash flows, cash and cash equivalents are defined as those amounts included in the balance sheet captions "Cash and cash equivalents" and "restricted cash and cash equivalents" and consist of amounts held in a bank account and the County of Yolo cash investment pool, which are available on demand.

Capital Assets: All capital assets are valued at historical cost or at estimated historical cost if actual historical cost is not available. The District defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated using the straight-line method over their estimated useful lives, which range from three to twenty-five years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

Deferred Inflows and Outflows of Resources: In addition to assets and liabilities, the balance sheet will sometimes report separate sections for deferred outflows and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources represent an acquisition of net position that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expense) or an inflow of resources (revenue) until the earnings process is complete. Deferred outflows and inflows of resources include amounts deferred related to the District's pension plan under GASB 68 as described in Note H and other postemployment benefits (OPEB) plan under GASB 75 as described in Note I to the financial statements.

Compensated Absences: Unused vacation leave and compensatory time off may be accumulated up to a specified maximum and is paid at the time of termination from District's employment. The District is not obligated to pay for unused sick leave if an employee terminates prior to retirement. Retirees may elect to convert their sick leave to service credit under the District's pension plan with PERS. If the retiree elects not to convert the unused sick leave to PERS service credits, 50% of the hours over 200 hours is payable at termination and is included in the compensated absences liability. The District accrues accumulated unpaid compensated absences when earned by the employee. The cost of vacation and compensating time off is recorded in the period earned.

Unearned Revenue: Amounts reported as unearned revenue consist of funds received by the District before appropriate expenses have been incurred to be able to record the funds as revenue. Amounts at June 30, 2020 and 2019 represents mostly Low Carbon Transit Operations Program funds held for future projects.

Restricted Net Position: Restrictions of net position show amounts that are legally restricted for specific uses. The amounts restricted for equipment replacement include TDA revenues restricted in accordance with TDA requirements since amounts are billed in advance of expenses being incurred. The restricted for equipment replacement and capital projects includes the unexpended proceeds from the Governor's Office Homeland Security as described in Note J. Restricted for capital purposes represented State Transit Assistance (STA) revenues restricted for capital projects through June 30, 2015 because the District did not meet required STA efficiency standards necessary to use STA for operating purposes. The District met the efficiency standards for years after 2016.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits Plan (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources and OPEB expense, information about the fiduciary net position of the plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. Investments are reported at fair value.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

Reclassifications: Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

NOTE B – CASH AND CASH EQUIVALENTS

The District's cash and cash equivalents at June 30 is classified in the accompanying financial statements as follows:

	2020	2019
Cash and cash equivalents	\$ 6,954,740	\$ 6,366,962
Restricted cash and equivalents	1,175,705	1,519,677
Total cash and investments	<u>\$ 8,130,445</u>	<u>\$ 7,886,639</u>

Cash and cash equivalents as of June 30 consisted of the following:

	2020	2019
Cash on hand	\$ 400	\$ 400
Deposits with financial institutions	117,163	217,340
Investment in Yolo County Pooled Investment Fund	8,012,882	7,668,899
Total cash and investments	<u>\$ 8,130,445</u>	<u>\$ 7,886,639</u>

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

Investment policy: California statutes authorize special districts to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment In One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
State of California Obligations	5 years	None	None
California Municipal Obligations	5 years	None	None
Bankers acceptances	180 days	40%	10%
Commercial Paper - Select Agencies	270 days	25%	10%
Commercial Paper - Other Agencies	270 days	40%	10%
Negotiable Certificates of Deposit	5 years	30%	10%
Non-negotiable Certificates of Deposit	180 days	None	10%
Repurchase Agreements	90 days	None	10%
Corporate Medium Term Notes	5 years	30%	10%
Mutual Funds/Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
Local government investment pools	N/A	None	None

The District complied with the provisions of California Government Code pertaining to the types of investments held, institutions in which deposits were made and security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

Interest rate risk: Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive the fair value is to changes in market interest rates. As of June 30, 2020 and 2019, the weighted average maturity of the investments contained in the County of Yolo investment pool was approximately 416 and 449 days, respectively.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Yolo investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial credit risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Custodial credit risk does not apply to a local government's indirect deposits or investment in securities through the use of government investment pools (such as the County of Yolo investment pool).

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE B – CASH AND CASH EQUIVALENTS (Continued)

At June 30, 2020 and 2019, the carrying amount of the District's deposits was \$117,163 and \$217,340 and the balance in financial institutions was \$116,986 and \$210,544, respectively. All of the balance in financial institutions was insured by the Federal Deposit Insurance Corporation (FDIC) at June 30, 2020 and 2019.

Investment in the County of Yolo Investment Pool: The District's cash and cash equivalents is held in the County of Yolo Treasury. The County maintains an investment pool and allocates interest to the various funds based upon the average daily cash balances. Investments held in the County's investment pool are available on demand to the District and are stated at cost, which approximates fair value.

NOTE C – RESTRICTED CASH AND CASH EQUIVALENTS

Restricted cash and cash equivalents as of June 30 consisted of the following:

	2020	2019
Capital reserves	\$ 442,652	\$ 982,056
Governor's Office of Homeland Security	45,289	64,453
LCTOP	680,218	465,622
County grant - Madison Bus Stop	7,546	7,546
Total restricted cash and cash equivalents	<u>\$ 1,175,705</u>	<u>\$ 1,519,677</u>

Capital Reserves: For the fiscal years ended June 30, 2020 and 2019, the District accumulated \$442,652 and \$982,056 of LTF revenue from its member agencies from TDA allocations that is restricted for equipment replacement and capital purposes.

State Grants: See Note J for additional information on restrictions related to these unexpended state grant funds.

NOTE D – DUE FROM OTHER GOVERNMENTS

The due from other governments consisted of the following at June 30:

	2020	2019
Federal Transit Administration grants	\$ 3,283,609	\$ 3,033,001
SACOG - State Transit Assistance	245,992	289,194
California Department of Transportation	299,921	170,371
Sacramento Regional Transit District	27,818	164,962
Other	6,038	7,241
Internal Revenue Service - fuel tax rebate	940,019	
Electrify America	185,511	
Total due from other governments	<u>\$ 4,988,908</u>	<u>\$ 3,664,769</u>

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – CAPITAL ASSETS

Capital asset activity for the years ended June 30 consisted of the following:

Fixed Route Service	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 465,000			\$ 465,000
Total capital assets, not being depreciated	465,000			465,000
Capital assets, being depreciated:				
Equipment and transit vehicles	36,526,809	\$ 9,885,707	\$ (4,914,641)	41,497,875
Buildings and improvements	11,171,120	1,047,443		12,218,563
Total capital assets, being depreciated	47,697,929	10,933,150	(4,914,641)	53,716,438
Less accumulated depreciation for:				
Equipment and transit vehicles	(24,726,924)	(2,794,301)	4,809,867	(22,711,358)
Buildings and improvements	(5,930,426)	(402,522)		(6,332,948)
Total accumulated depreciation	(30,657,350)	(3,196,823)	4,809,867	(29,044,306)
Total capital assets being depreciated, net	17,040,579	7,736,327	(104,774)	24,672,132
Capital assets, net	\$ 17,505,579	\$ 7,736,327	\$ (104,774)	\$ 25,137,132
ADA Paratransit Service				
Capital assets, being depreciated:				
Equipment and transit vehicles	\$ 1,347,028	\$ 359,669	\$ (158,019)	\$ 1,548,678
Total capital assets, being depreciated	1,347,028	359,669	(158,019)	1,548,678
Less accumulated depreciation for:				
Equipment and transit vehicles	(666,143)	(198,496)	158,019	(706,620)
Total accumulated depreciation	(666,143)	(198,496)	158,019	(706,620)
Capital assets, net	\$ 680,885	\$ 161,173	\$ -	\$ 842,058
Total capital assets, net	\$ 18,186,464	\$ 7,897,500	\$ (104,774)	\$ 25,979,190

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE E – CAPITAL ASSETS (Continued)

Fixed Route Service	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019
Capital assets, not being depreciated:				
Land	\$ 465,000			\$ 465,000
Total capital assets, not being depreciated	465,000			465,000
Capital assets, being depreciated:				
Equipment and transit vehicles	36,727,378	\$ 634,212	\$ (834,781)	36,526,809
Buildings and improvements	11,171,120			11,171,120
Total capital assets, being depreciated	47,898,498	634,212	(834,781)	47,697,929
Less accumulated depreciation for:				
Equipment and transit vehicles	(23,316,437)	(2,240,768)	830,281	(24,726,924)
Buildings and improvements	(5,473,921)	(456,505)		(5,930,426)
Total accumulated depreciation	(28,790,358)	(2,697,273)	830,281	(30,657,350)
Total capital assets being depreciated, net	19,108,140	(2,063,061)	(4,500)	17,040,579
Capital assets, net	\$ 19,573,140	\$ (2,063,061)	\$ (4,500)	\$ 17,505,579
ADA Paratransit Service				
Capital assets, being depreciated:				
Equipment and transit vehicles	\$ 1,347,028			\$ 1,347,028
Total capital assets, being depreciated	1,347,028	-	-	1,347,028
Less accumulated depreciation for:				
Equipment and transit vehicles	(497,620)	\$ (168,523)		(666,143)
Total accumulated depreciation	(497,620)	(168,523)	-	(666,143)
Capital assets, net	\$ 849,408	\$ (168,523)	\$ -	\$ 680,885
Total capital assets, net	\$ 20,422,548	\$ (2,231,584)	\$ (4,500)	\$ 18,186,464

NOTE F – COMPENSATED ABSENCES

Compensated absences activity for the years ended June 30 consisted of the following:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Due within one year
Compensated absences	\$ 94,120	\$ 57,477	\$ (57,507)	\$ 94,090	\$ 57,488
	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due within one year
Compensated absences	\$ 90,206	\$ 54,492	\$ (50,578)	\$ 94,120	\$ 52,772

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE G – FARE REVENUE RATIO

The District is required to maintain a fare revenue to operating expense ratio of 15% for the years ending June 30, 2020 and 2019, in accordance with the Transportation Development Act. The fare revenue to operating expenses ratio for the District is calculated as follows for the years ended June 30:

	2020	2019
Fare revenues	\$ 1,585,047	\$ 2,202,676
Other local funds:		
Mitigation Revenue - Tribe	1,822,956	1,756,500
Auxilliary Transportation	283,339	459,113
Interest Revenue	176,935	197,763
Miscellaneous Revenues	1,051,610	73,843
Proceeds from sale of capital assets	22,411	3,101
Total local funds	<u>3,357,251</u>	<u>2,490,320</u>
Total Fare Revenue and Local Support	<u>\$ 4,942,298</u>	<u>\$ 4,692,996</u>
Operating expenses	\$ 17,217,786	\$ 16,375,502
Less allowable exclusions:		
Depreciation	<u>(3,395,319)</u>	<u>(2,865,796)</u>
Net operating expenses	<u>\$ 13,822,467</u>	<u>\$ 13,509,706</u>
Fare revenue ratio	<u>35.76%</u>	<u>34.74%</u>

NOTE H – PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). The District participates in the Miscellaneous Risk Pool and the following rate plans:

- Miscellaneous Plan
- PEPRM Miscellaneous Plan

Benefit provisions under the Plan are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRM Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the following: the 1957 Survivor Benefit or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2020 and 2019, are summarized as follows:

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE H – PENSION PLAN (Continued)

	2020		2019	
	Miscellaneous Rate Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Rate Plan (On or after January 1, 2013)	Miscellaneous Rate Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Rate Plan (On or after January 1, 2013)
Hire date				
Benefit formula (at full retirement)	2.5% @ 55	2.0% @ 62	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.0% to 2.5%	1.426% to 2.418%	1.0% to 2.5%
Required employee contribution rates	8.000%	6.250%	8.000%	6.250%
Required employer contribution rates	11.432%	6.985%	10.609%	6.842%

The Miscellaneous Rate Plan is closed to new members that are not already CalPERS eligible participants.

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the years ended June 30, 2020 and 2019, the employer contributions recognized as part of pension expense were \$179,921 and \$155,826, respectively.

Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, the District reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	2020	2019
	Proportionate Share of Net Pension Liability	Proportionate Share of Net Pension Liability
Net pension liability	\$ 1,250,443	\$ 1,169,092

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019 and 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by actuarial valuations as of June 30, 2018 and 2017 rolled forward to June 30, 2019 and 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, compared to prior year were as follows:

Proportion - June 30, 2019	0.03102%
Proportion - June 30, 2020	0.03123%
Change - increase	0.02000%
Proportion - June 30, 2018	0.03066%
Proportion - June 30, 2019	0.03102%
Change - increase	0.00036%

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE H – PENSION PLAN (Continued)

During the years ended June 30, 2020 and 2019, the District recognized pension expense of \$272,546 and \$225,056 respectively. At June 30, the District reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 179,921		\$ 155,826	
Differences between actual and expected experience	86,848	\$ (6,729)	44,856	\$ (15,264)
Changes in assumptions	59,627	(21,137)	133,280	(32,664)
Differences between the employer's contributions and the employer's proportionate share of contributions	28,738		34,946	
Change in employer's proportion	15,088	(20,488)	23,512	(38,995)
Net differences between projected and actual earnings on plan investments		(21,862)	5,780	
Total	<u>\$ 370,222</u>	<u>\$ (70,216)</u>	<u>\$ 398,200</u>	<u>\$ (86,923)</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as net deferred outflows (inflows) of resources related to the Plan will be recognized as pension expense as follows:

Fiscal Year Ended June 30	2020	2019
2020		\$ 127,080
2021	\$ 108,979	77,729
2022	(8,260)	(38,840)
2023	14,948	(10,518)
2024	4,418	
	<u>\$ 120,085</u>	<u>\$ 155,451</u>

Actuarial Assumptions: The total pension liabilities at the measurement date for the Plan used during the years ended June 30 were determined using the following actuarial assumptions:

	2020	2019
Valuation date	June 30, 2018	June 30, 2017
Measurement date	June 30, 2019	June 30, 2018
Actuarial cost method	Entry-Age Normal Cost Method	Entry-Age Normal Cost Method
Actuarial assumptions:		
Discount rate	7.15%	7.15%
Inflation	2.50%	2.50%
Payroll growth	3.00%	3.00%
Projected salary increase ⁽¹⁾	3.2% - 12.2%	3.2% - 12.2%
Mortality ⁽²⁾	Derived using CalPERS Membership Data for all Funds	Derived using CalPERS Membership Data for all Funds

(1) Depending on entry age, service and type of employment.

(2) 15 years of mortality improvement - Society of Actuaries Scale 90% of scale MP 2016.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE H – PENSION PLAN (Continued)

The underlying mortality assumptions and all other actuarial assumptions used were based on the results of the December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website. The discount rate and investment rate of return changes above are changes in assumptions.

Discount Rate: The discount rate used to measure the total pension liability was 7.15% at June 30, 2020 and 2019. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the discount was adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained from the CalPERS website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds’ asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class for the Plan. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	2020			2019		
	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global equity	50.0%	4.80%	5.98%	50.0%	4.80%	5.98%
Global fixed income	28.0%	1.00%	2.62%	28.0%	1.00%	2.62%
Inflation sensitive	0.0%	0.77%	1.81%	0.0%	0.77%	1.81%
Private equity	8.0%	6.30%	7.23%	8.0%	6.30%	7.23%
Real estate	13.0%	3.75%	4.93%	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%	1.0%	0.00%	-0.92%
Total	100.0%			100.0%		

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability, calculated using the discount rate for the Plan, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE H – PENSION PLAN (Continued)

	2020	2019
1% decrease	6.15%	6.15%
Net pension liability	\$ 1,874,043	\$ 1,772,073
Current discount rate	7.15%	7.15%
Net pension liability	\$ 1,250,443	\$ 1,169,092
1% increase	8.15%	8.15%
Net pension liability	\$ 735,706	\$ 671,341

Pension Plan Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan: At June 30, 2020 and 2019, the District had no significant payables to the Plan.

NOTE I – OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN

Plan Description: The Yolo County Transportation District Retiree Healthcare Plan (“Plan”) is an agent multiple-employer defined benefit healthcare plan that provides OPEB benefits consisting of medical insurance premiums to all employees once they attain 50 years of age (52 for employees hired on or after January 1, 2013), have five years of CalPERS credited service with the District or other agencies or have an approved disability retirement. Benefits are also provided to employees’ surviving spouses and other eligible dependents. The Plan provides healthcare benefits through the California Public Employees’ Retirement system healthcare program (PEMHCA), which invests the Plan’s assets through the California Employers’ Retiree Benefit Trust (CERBT). The CERBT is a tax-qualified irrevocable trust organized under Internal Revenue Code Section 115 to administer retiree healthcare benefits and collectively invest plan assets of all trust members. The CERBT issues publicly available financial statements that can be obtained from the CalPERS website at www.calpers.ca.gov under the Forms and Publications. No other publicly available reports are available for the plan.

Benefits Provided: The District is required to provide a contribution toward monthly retiree medical premiums for the retiree’s lifetime or until coverage is discontinued at a rate of 90% for management employees and 100% for non-management employees, respectively, multiplied by a phase in percentage of 95% up to a maximum amount ranging from \$621 for single to \$1,616 for family coverage for non-management employees. The benefits do not cease at age 65 when the retiree or spouse is eligible for Medicare. Benefits continue to surviving spouses and dependents. Implied subsidies are valued for community rated plans such as PEMHCA under revised Actuarial Standards of Practice (ASOP) No. 6 released in May 2014.

Employees Covered by Benefit Terms: At the measurement date, the following employees were covered by the benefit terms:

	2020	2019
Inactive employees or beneficiaries currently receiving benefit payments	3	3
Inactive employees entitled to but not receiving benefits	2	
Active employees	10	9
Total	<u>15</u>	<u>12</u>

Contributions: The Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under powers granted to it under the California Government Code. The District’s current benefits were defined under Board Resolution 2014-05. The required contributions are described above. Employees are not required to contribute to the Plan. The District’s contributions during the year ended June 30, 2020 and 2019

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE H – PENSION PLAN (Continued)

	2020	2019
1% decrease	6.15%	6.15%
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Benefits Provided: The District is required to provide a contribution toward monthly retiree medical premiums for the retiree’s lifetime or until coverage is discontinued at a rate of 90% for management employees and 100% for non-management employees, respectively, multiplied by a phase in percentage of 95% up to a maximum amount ranging from \$621 for single to \$1,616 for family coverage for non-management employees. The benefits do not cease at age 65 when the retiree or spouse is eligible for Medicare. Benefits continue to surviving spouses and dependents. Implied subsidies are valued for community rated plans such as PEMHCA under revised Actuarial Standards of Practice (ASOP) No. 6 released in May 2014.

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	2020	2019
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Contributions: The Board of Directors has the authority to establish and amend the contribution requirements of the District and employees under powers granted to it under the California Government Code. The District’s current benefits were defined under Board Resolution 2014-05. The required contributions are described above. Employees are not required to contribute to the Plan. The District’s contributions during the year ended June 30, 2020 and 2019

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE I – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

consisted of direct payments of insurance premiums of \$14,977 and \$14,835, implied subsidy payments of \$20,348 and \$14,343 and contributions to CERBT of \$48,234 and \$109,000, for a total of \$83,559 and \$138,178, respectively.

Net OPEB Liability: The District's net OPEB liability at June 30, 2020 and 2019 was measured as of June 30, 2019 and 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019 and June 30, 2017, respectively.

Actuarial Assumptions: The total OPEB liability at the June 30, 2019 and 2018 measurement date was determined using the following actuarial assumptions:

	2020	2019
Valuation date	June 30, 2019	June 30, 2017
Measurement date	June 30, 2019	June 30, 2018
Actuarial cost method	Entry-age normal cost method	Entry-age normal cost method
Actuarial assumptions:		
Discount rate	7.00%	7.00%
Inflation	2.50%	2.75%
Aggregate salary increases	3.00%	3.25%
Demographic actuarial assumptions	Derived using CalPERS 2017 Experience Study	Derived using CalPERS 2014 Experience Study
Mortality improvement	MacLeod Watts Scale 2018 applied generationally	MacLeod Watts Scale 2017 applied generationally
Healthcare cost trend rates	5.4% initially, trending down to 4.0% in 2076 and later	7.5% initially, trending down to 5.0% in 2024 and later
Participation rate assumption	100%	100%

Changes in actuarial assumptions included the following: assumed mortality, termination, and retirement rates were updated from those provided in the 2014 experience study report to those provided in the 2017 experience study report of CalPERS, inflation rate was decreased from 2.75% to 2.50%, salary increases were decreased from 3.25% to 3.00%, assumed future increases to monthly benefit caps and updated assumptions regarding dependent coverage.

The long-term expected rate of return on Plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class in CERBT Strategy 1 used by the District are summarized in the following table:

	2020				2019			
	Years 1-10		Years 11+		Years 1-10		Years 11+	
Investment Class	Target Allocation	Expected Real Rate of Return	Target Allocation	Expected Real Rate of Return	Target Allocation	Expected Real Rate of Return	Target Allocation	Expected Real Rate of Return
Global equity	59.00%	4.80%	59.00%	5.98%	59.00%	4.80%	59.00%	4.80%
Fixed income	25.00%	1.10%	25.00%	2.62%	25.00%	1.10%	25.00%	1.10%
Global Real Estate (REITs)	8.00%	3.20%	8.00%	5.00%	8.00%	3.20%	8.00%	3.20%
Treasury Inflation Protected Securities	5.00%	0.25%	5.00%	1.46%	5.00%	0.25%	5.00%	0.25%
Commodities	3.00%	1.50%	3.00%	2.87%	3.00%	1.50%	3.00%	1.50%
Total	<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>	

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE I – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

Discount Rate: The discount rate used to measure the total OPEB liability was 7.00% at the June 30, 2019 and 2018 measurement dates, respectively. The projection of cash flows used to determine the discount rate assumed that District contributions will continue based upon the current funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make projected future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability:

	2020			2019		
	Increase (Decrease)			Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at July 1	\$ 909,102	\$ 834,315	\$ 74,787	\$ 804,340	\$ 695,579	\$ 108,761
Changes for the year:						
Service cost	43,073		43,073	39,508		39,508
Interest	65,631		65,631	60,354		60,354
Contributions - employer		138,178	(138,178)		108,591	(108,591)
Plan experience	(134,011)		(134,011)			
Assumption changes	(3,816)		(3,816)	27,647		27,647
Net investment income		52,327	(52,327)		54,185	(54,185)
Benefit payments	(29,178)	(29,178)	-	(22,747)	(22,747)	
Administrative expense		(179)	179		(1,293)	1,293
Net changes	(58,301)	161,148	(219,449)	104,762	138,736	(33,974)
Balance at June 30	\$ 850,801	\$ 995,463	\$ (144,662)	\$ 909,102	\$ 834,315	\$ 74,787

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	2020			2019		
	1% Decrease	Current	1% Increase	1% Decrease	Current	1% Increase
	6.00%	Discount Rate 7.00%	8.00%	6.00%	Discount Rate 7.00%	8.00%
Net OPEB liability (asset)	\$ (20,217)	\$ (144,662)	\$ (245,576)	\$ 200,639	\$ 74,787	\$ (27,932)

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	2020			2019		
	1% Decrease	Current	1% Increase	1% Decrease	Current	1% Increase
	6.00%	Healthcare Cost Trend Rates 7.00%	8.00%	6.00%	Healthcare Cost Trend Rates 7.00%	8.00%
Net OPEB liability (asset)	\$ (264,845)	\$ (144,662)	\$ 7,700	\$ (50,909)	\$ 74,787	\$ 242,884

OPEB Plan Fiduciary Net Position: Detailed information about the Plan's fiduciary net position is available in the separately issued CERBT financial report at www.calpers.ca.gov.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE I – OTHER POSTEMPLOYMENT BENEFITS PLAN (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB: For the year ended June 30, 2020, the District recognized OPEB expense of \$32,115. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2020		2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 83,559		\$ 138,178	
Differences between actual and expected experience		\$ (118,607)		
Changes in assumptions	20,265	(3,377)	23,956	
Net differences between projected and actual earnings on OPEB plan investments		(995)		\$ (13,284)
Total	<u>\$ 103,824</u>	<u>\$ (122,979)</u>	<u>\$ 162,134</u>	<u>\$ (13,284)</u>

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	2020	2019
2020		\$ (691)
2021	\$ (14,557)	(691)
2022	(14,556)	(690)
2023	(10,314)	3552
2024	(10,176)	3691
2025	(12,152)	
Thereafter	<u>(40,959)</u>	<u>5,501</u>
	<u>\$ (102,714)</u>	<u>\$ 10,672</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. The net difference between expected and actual experience and changes in assumptions are recognized over the expected average remaining service lifetime (EARS), which was 8.70 years at the June 30, 2019 valuation date.

Payable to the OPEB Plan: There was no payable to the OPEB plan at June 30, 2020 and 2019.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE K – INSURANCE COVERAGE

The District participates in the California Transit Indemnity Pool (CalTIP), a public entity risk pool of governmental transit operators within California, for liability (general, automobile, public officials errors and omissions and employment practices) and vehicle physical damage (collision and comprehensive). The District is provided with excess coverage fund for these items through commercial insurance. Loss contingency reserves established by CalTIP are funded by contributions from member agencies. The District pays an annual premium to CalTIP that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting, legal costs, administrative and other costs to operate CalTIP. The District's CalTIP pooled coverage is \$25 million for liability and \$100,000 for vehicle physical damage coverage for each occurrence. Employment practices liability coverage is through the Employment Risk Management Authority in the amount of \$1,000,000. The District also has excess liability coverage through private insurance for an additional \$15,000,000 for liability coverage and \$19,900,000 for vehicle physical damage for a total of \$40 million for liability and \$20 million for vehicle physical damage coverage per occurrence. The District has no deductible for its liability policy and a deductible of \$500 to \$10,000 for the vehicle physical damage policy. The District has excess liability coverage for the employment practices policy of \$2,000,000 for each occurrence and a \$4,000,000 aggregate limit. The District has a \$50,000 deductible for the policy. As of June 30, 2020, the CalTIP confidence level remains at 90%. Settled claims resulting from all risks have not exceeded the District's commercial insurance coverage, and no reductions in insurance coverage have occurred in the past three years, except that the private excess coverage for vehicle physical damage was reduced \$10 million in 2020. CalTIP may be contacted at 1750 Creekside Drive, Suite 200, Sacramento, California 95833 or at www.caltiponline.org.

NOTE L – CONCENTRATIONS

The District receives a substantial amount of its support from a statewide retail sales tax from the Local Transportation Fund created by the Transportation Development Act as well as Federal Transit Administration grants. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the District's activities.

NOTE M – COMMITMENTS AND CONTINGENCIES

Grant Contingency: The District receives funding for specific purposes that are subject to review and audit by the granting agencies funding source. Such audits could result in a request for reimbursement for expenses disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

Contract Commitments: On July 19, 2018, the District entered into a seven-year agreement with Transdev to provide transit services. The amounts payable to Transdev for the period of August 1, 2018 through July 31, 2025 will not exceed \$71,555,394. The remaining balance of the contract at year ended June 30, 2020 was \$52,625,721. This agreement, upon approval from the District, may be extended for up to five additional years from August 1, 2025 through July 31, 2030 at an amount not to exceed \$60,516,483.

Legal Contingencies: The District is party to claims arising in the ordinary course of business. After taking into consideration information furnished by legal counsel to the District as to the current status of the claims to which the District is a party, management is of the opinion that the ultimate aggregate liability represented thereby, if any, will not have a material adverse effect on the financial position or results of operations of the District.

Other: On December 14, 2018, the California Air Resources Board adopted Resolution 18-60 which enacted mandates that beginning January 1, 2026, twenty-five percent of the District's new bus purchases in each calendar year must be zero-emission buses and beginning January 1, 2029 all new District bus purchases must be zero-emission buses. The resolution allows for hardship exemptions.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

June 30, 2020 and 2019

NOTE M – COMMITMENTS AND CONTINGENCIES (Continued)

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impact on the citizens of the County of Yolo, all of which are uncertain and cannot be predicted. At this point, the full extent to which COVID-19 may impact the financial condition or results of operations is uncertain. Possible effects could be a loss or reduction of revenue sources.

NOTE N– RELATED PARTY TRANSACTIONS

The County of Yolo, a member of the Yolo County Transportation District, provides certain legal, accounting, investment and other professional services to the District. Legal services are billed separately and at amounts that will approximately recover the County's full cost of providing such services. Expense for services provided by the County totaled \$31,487 and \$28,697 for the years ended June 30, 2020 and 2019, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

YOLO COUNTY TRANSPORTATION DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - MISCELLANEOUS PLAN (UNAUDITED)
Last 10 Years**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability at measurement date	0.03123%	0.03102%	0.03066%	0.03082%	0.03277%	0.03100%
Proportionate share of the net pension liability	\$ 1,250,443	\$ 1,169,092	\$ 1,208,539	\$ 1,070,526	\$ 899,146	\$ 766,359
Covered - employee payroll for measurement period	\$ 835,543	\$ 868,639	\$ 872,297	\$ 688,885	\$ 629,657	\$ 623,001
Proportionate share of the net pension liability as percentage of covered payroll	149.66%	134.59%	138.55%	155.40%	142.80%	123.01%
Plan fiduciary net position	\$ 3,385,880	\$ 3,288,483	\$ 2,941,348	\$ 2,750,531	\$ 2,694,045	\$ 2,478,946
Plan fiduciary net position as a percentage of the total pension liability	73.03%	73.77%	70.88%	71.98%	74.98%	76.39%
Notes to Schedule:						
Valuation date:	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Measurement date:	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Investment rate of return and discount rate used to compute contribution rates	7.15%	7.15%	7.50%	7.50%	7.50%	7.50%

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED)
Last 10 Years**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution during employer's fiscal year (actuarially determined)	\$ 179,921	\$ 155,826	\$ 149,656	\$ 138,557	\$ 123,865	\$ 134,229
Contributions in relation to the actuarially determined contributions	(179,921)	(155,826)	(149,656)	(138,557)	(123,865)	(134,229)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll for employer's fiscal year	\$ 833,828	\$ 835,543	\$ 868,639	\$ 829,909	\$ 688,885	\$ 629,657
Contributions as a percentage of covered - employee payroll	21.58%	18.65%	17.23%	16.70%	17.98%	21.32%
Notes to Schedule:						
Valuation date:	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012
Methods and assumptions used to determine contribution rates:						
Actuarial cost method			Entry age normal cost method			
Amortization method			Level percentage of payroll, closed			
Remaining amortization period			Varies, not more than 30 years			
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Inflation	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases			Varies based on entry age and service			
Payroll growth	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return	7.25% ⁽¹⁾	7.375% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾	7.50% ⁽¹⁾
Mortality	(3)	(3)	(3)	(2)	(2)	(2)

Notes to Schedule:

⁽¹⁾ Net of administrative expenses, including inflation

⁽²⁾ Probabilities of retirement and mortality are based on CalPERS' 2010 Experience Study for the period from 1997 to 2007

⁽³⁾ Probabilities of retirement and mortality are based on CalPERS' 2014 Experience Study for the period from 1997 to 2011

Omitted Years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Future years will be reported prospectively as they become available.

YOLO COUNTY TRANSPORTATION DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

For the Year Ended June 30, 2020

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 43,073	\$ 39,508	\$ 38,264
Interest	65,631	60,354	55,162
Differences between expected and actual experience	(134,011)		
Changes in assumptions	(3,816)	27,647	
Changes in benefit terms			
Benefit payments	(29,178)	(22,747)	(23,359)
Net change in total OPEB liability	(58,301)	104,762	70,067
Total OPEB liability - beginning	909,102	804,340	734,273
Total OPEB liability - ending (a)	<u>\$ 850,801</u>	<u>\$ 909,102</u>	<u>\$ 804,340</u>
Plan fiduciary net position			
Contributions - employer	\$ 138,178	\$ 108,591	\$ 50,008
Net investment income	52,327	54,185	44,697
Benefit payments	(29,178)	(22,747)	(23,359)
Investment Experience			21,219
Administrative expenses	(179)	(1,293)	(337)
Net change in plan fiduciary net position	161,148	138,736	92,228
Plan fiduciary net position - beginning	834,315	695,579	603,351
Plan fiduciary net position - ending (b)	<u>\$ 995,463</u>	<u>\$ 834,315</u>	<u>\$ 695,579</u>
Net OPEB liability (asset) - ending (a)-(b)	<u>\$ (144,662)</u>	<u>\$ 74,787</u>	<u>\$ 108,761</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>117.00%</u>	<u>91.77%</u>	<u>86.48%</u>
Covered-employee payroll - measurement period	<u>\$ 873,424</u>	<u>\$ 871,734</u>	<u>\$ 873,200</u>
Net OPEB liability as percentage of covered-employee payroll	<u>(16.56%)</u>	<u>8.58%</u>	<u>12.46%</u>
Notes to schedule:			
Valuation date	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2019	June 30, 2018	June 30, 2017
Benefit changes:	None	None	None
Changes in assumptions - discount rate change:	7.00%	7.00%	7.25%

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

YOLO COUNTY TRANSPORTATION DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)
LAST TEN FISCAL YEARS

For the Year Ended June 30, 2020

	2020	2019	2018
Actuarially determined contribution - employer fiscal year	\$ 83,559	\$ 80,978	\$ 79,191
Contributions in relation to the actuarially determined contributions	(83,559)	(138,178)	(108,591)
Contribution deficiency (excess)	\$ -	\$ (57,200)	\$ (29,400)
Covered-employee payroll - employer fiscal year	\$ 885,278	\$ 873,424	\$ 871,734
Contributions as a percentage of covered-employee payroll	9.44%	15.82%	12.46%

Notes to Schedule:

Valuation date	June 30, 2017	June 30, 2017	June 30, 2017
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal Cost Method		
Amortization method/period	Level percentage of payroll, closed 30 years		
Asset valuation method	Market value		
Discount rate	7.00%	7.00%	7.25%
Inflation	2.75%	2.75%	2.75%
Salary increases	3.25%	3.25%	3.25%
Retirement age	50 to 75		
Mortality	CalPERS 2014 Experience Study		
Mortality improvement	MacLeod Watts Scale 2017 applied generationally		
Healthcare trend rates	5.4% initially, trending down to 4.0%	7.5% initially, trending down to 5.0%	
Participation assumption	100%	100%	100%

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

SUPPLEMENTARY INFORMATION

YOLO COUNTY TRANSPORTATION DISTRICT

COMBINING BALANCE SHEET

June 30, 2020

	Fixed Route Service	ADA Paratransit Service	Total	Eliminating Entries	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
CURRENT ASSETS					
Cash and Cash Equivalents	\$ 6,954,740		\$ 6,954,740		\$ 6,954,740
Due from Other Governments	4,608,106	\$ 380,802	4,988,908		4,988,908
Due from ADA Paratransit Service	228,961		228,961	\$ (228,961)	
Accounts Receivable	85,653	237,343	322,996		322,996
TOTAL CURRENT ASSETS	11,877,460	618,145	12,495,605	(228,961)	12,266,644
NONCURRENT ASSETS					
Restricted Cash and Cash Equivalents	1,149,445	26,260	1,175,705		1,175,705
Other Postemployment Benefits Asset	144,662		144,662		144,662
Capital Assets:					
Nondepreciable	465,000		465,000		465,000
Depreciable, Net	24,672,132	842,058	25,514,190		25,514,190
Total Capital Assets, Net	25,137,132	842,058	25,979,190	-	25,979,190
TOTAL NONCURRENT ASSETS	26,431,239	868,318	27,299,557	-	27,299,557
TOTAL ASSETS	38,308,699	1,486,463	39,795,162	(228,961)	39,566,201
DEFERRED OUTFLOWS OF RESOURCES					
Pension Plan	370,222		370,222		370,222
Other Postemployment Benefits Plan	103,824		103,824		103,824
TOTAL DEFERRED OUTFLOWS OF RESOURCES	474,046	-	474,046	-	474,046
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 38,782,745	\$ 1,486,463	\$ 40,269,208	\$ (228,961)	\$ 40,040,247
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
CURRENT LIABILITIES					
Accounts Payable	\$ 2,227,039	\$ 159,005	\$ 2,386,044		\$ 2,386,044
Accrued Wages	27,366		27,366		27,366
Due to Other Governments	226,117	28,943	255,060		255,060
Unearned Revenue	674,713		674,713		674,713
Due to Fixed Route Service		228,961	228,961	\$ (228,961)	
Accrued Compensated Absences	57,488		57,488		57,488
TOTAL CURRENT LIABILITIES	3,212,723	416,909	3,629,632	(228,961)	3,400,671
NONCURRENT LIABILITIES					
Accrued Compensated Absences	36,602		36,602		36,602
Net Pension Liability	1,250,443		1,250,443		1,250,443
TOTAL NONCURRENT LIABILITIES	1,287,045	-	1,287,045	-	1,287,045
TOTAL LIABILITIES	4,499,768	416,909	4,916,677	(228,961)	4,687,716
DEFERRED INFLOWS OF RESOURCES					
Pension Plan	70,216		70,216		70,216
Other Postemployment Benefits Plan	122,979		122,979		122,979
TOTAL DEFERRED INFLOWS OF RESOURCES	193,195	-	193,195	-	193,195
NET POSITION					
Investment in Capital Assets	25,137,132	842,058	25,979,190		25,979,190
Restricted for Equipment Replacement and Capital Projects	469,227	26,260	495,487		495,487
Restricted for Capital Purposes - State Transit Assistance	69,694		69,694		69,694
Unrestricted	8,413,729	201,236	8,614,965		8,614,965
TOTAL NET POSITION	34,089,782	1,069,554	35,159,336	-	35,159,336
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 38,782,745	\$ 1,486,463	\$ 40,269,208	\$ (228,961)	\$ 40,040,247

YOLO COUNTY TRANSPORTATION DISTRICT

COMBINING BALANCE SHEET

June 30, 2019

	Fixed Route Service	ADA Paratransit Service	Total	Eliminating Entries	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
CURRENT ASSETS					
Cash and Cash Equivalents	\$ 6,366,962		\$ 6,366,962		\$ 6,366,962
Due from Other Governments	3,181,330	\$ 483,439	3,664,769		3,664,769
Due from ADA Paratransit Service	269,519		269,519	\$ (269,519)	
Accounts Receivable	58,203	108,745	166,948		166,948
TOTAL CURRENT ASSETS	9,876,014	592,184	10,468,198	(269,519)	10,198,679
NONCURRENT ASSETS					
Restricted Cash and Cash Equivalents	1,493,959	25,718	1,519,677	-	1,519,677
Capital Assets:					
Nondepreciable	465,000		465,000		465,000
Depreciable, net	17,040,579	680,885	17,721,464		17,721,464
Total Capital Assets, Net	17,505,579	680,885	18,186,464	-	18,186,464
TOTAL NONCURRENT ASSETS	18,999,538	706,603	19,706,141	-	19,706,141
TOTAL ASSETS	28,875,552	1,298,787	30,174,339	(269,519)	29,904,820
DEFERRED OUTFLOWS OF RESOURCES					
Pension Plan	398,200		398,200		398,200
Other Postemployment Benefits Plan	162,134		162,134		162,134
TOTAL DEFERRED OUTFLOWS OF RESOURCES	560,334	-	560,334	-	560,334
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$29,435,886	\$ 1,298,787	\$30,734,673	\$ (269,519)	\$30,465,154
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION					
CURRENT LIABILITIES					
Accounts Payable	\$ 891,094	\$ 99,796	\$ 990,890		\$ 990,890
Accrued Wages	22,732		22,732		22,732
Due to Other Governments	259,719	21,180	280,899		280,899
Unearned Revenue	461,109		461,109		461,109
Due to Fixed Route Service		269,519	269,519	\$ (269,519)	
Accrued Compensated Absences	52,772		52,772		52,772
TOTAL CURRENT LIABILITIES	1,687,426	390,495	2,077,921	(269,519)	1,808,402
NONCURRENT LIABILITIES					
Accrued Compensated Absences	41,348		41,348		41,348
Net Other Postemployment Benefits Liability	74,787		74,787		74,787
Net Pension Liability	1,169,092		1,169,092		1,169,092
TOTAL NONCURRENT LIABILITIES	1,285,227	-	1,285,227	-	1,285,227
TOTAL LIABILITIES	2,972,653	390,495	3,363,148	(269,519)	3,093,629
DEFERRED INFLOWS OF RESOURCES					
Pension Plan	86,923		86,923		86,923
Other Postemployment Benefits Plan	13,284		13,284		13,284
TOTAL DEFERRED INFLOWS OF RESOURCES	100,207	-	100,207	-	100,207
NET POSITION					
Investment in Capital Assets	17,505,579	680,885	18,186,464		18,186,464
Restricted for Equipment Replacement and Capital Projects	1,032,850	25,718	1,058,568		1,058,568
Restricted for Capital Purposes - State Transit Assistance	488,707		488,707		488,707
Unrestricted	7,335,890	201,689	7,537,579		7,537,579
TOTAL NET POSITION	26,363,026	908,292	27,271,318	-	27,271,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$29,435,886	\$ 1,298,787	\$30,734,673	\$ (269,519)	\$30,465,154

YOLO COUNTY TRANSPORTATION DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended June 30, 2020

	Fixed Route Service	ADA Paratransit Service	Total
OPERATING REVENUE			
Passenger Fares	\$ 1,467,407	\$ 28,641	\$ 1,496,048
Special Fares	38,391	50,608	88,999
TOTAL OPERATING REVENUE	1,505,798	79,249	1,585,047
OPERATING EXPENSES			
Purchased Transportation	7,996,030	1,271,341	9,267,371
Salaries and Benefits	1,418,277		1,418,277
Vehicle Fuel	987,490	108,308	1,095,798
Insurance	870,239	134,404	1,004,643
Other Services and Supplies	915,259	121,119	1,036,378
Depreciation	3,196,823	198,496	3,395,319
TOTAL OPERATING EXPENSES	15,384,118	1,833,668	17,217,786
NET LOSS FROM OPERATIONS	(13,878,320)	(1,754,419)	(15,632,739)
NONOPERATING REVENUES (EXPENSES)			
Local Transportation Fund and State Transit			
Assistance Allocation	5,411,831	985,387	6,397,218
Federal Transit Administration (FTA) Grants:			
Operating Grants	3,274,143	419,878	3,694,021
Mitigation Revenue - Tribe	1,715,253	107,703	1,822,956
Auxiliary Transportation	283,339		283,339
Interest Revenue	176,370	565	176,935
State Grants	264,402		264,402
Miscellaneous Revenues	1,051,610		1,051,610
Other Pass-through Grants to Other Governments	(24,000)		(24,000)
(Loss) Gain on Disposal of Capital Assets	(82,674)	311	(82,363)
TOTAL NONOPERATING REVENUES (EXPENSES)	12,070,274	1,513,844	13,584,118
NET LOSS BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,808,046)	(240,575)	(2,048,621)
CAPITAL CONTRIBUTIONS AND TRANSFERS			
Federal Transit Administration	4,494,040	239,780	4,733,820
State Transit Assistance	334,091		334,091
Tribe		119,890	119,890
Other Capital Revenue	4,748,838		4,748,838
Transfers In (Out)	(42,167)	42,167	
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	9,534,802	401,837	9,936,639
CHANGE IN NET POSITION	7,726,756	161,262	7,888,018
Net Position at Beginning of Year	26,363,026	908,292	27,271,318
NET POSITION AT END OF YEAR	\$ 34,089,782	\$ 1,069,554	\$ 35,159,336

YOLO COUNTY TRANSPORTATION DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION

For the Year Ended June 30, 2019

	Fixed Route Service	ADA Paratransit Service	Total
OPERATING REVENUE			
Passenger Fares	\$ 2,076,234	\$ 50,041	\$ 2,126,275
Special Fares	12,913	63,488	76,401
TOTAL OPERATING REVENUE	2,089,147	113,529	2,202,676
OPERATING EXPENSES			
Purchased Transportation	7,845,448	1,255,378	9,100,826
Salaries and Benefits	1,366,024		1,366,024
Vehicle Fuel	1,140,735	118,162	1,258,897
Insurance	824,413	146,801	971,214
Other Services and Supplies	812,745		812,745
Depreciation	2,697,273	168,523	2,865,796
TOTAL OPERATING EXPENSES	14,686,638	1,688,864	16,375,502
NET LOSS FROM OPERATIONS	(12,597,491)	(1,575,335)	(14,172,826)
NONOPERATING REVENUES (EXPENSES)			
Local Transportation Fund and State Transit			
Assistance Allocation	5,007,174	1,067,015	6,074,189
Federal Transit Administration Grants:			
Operating Grants	3,314,915	482,819	3,797,734
Mitigation Revenue - Tribe	1,651,205	105,295	1,756,500
Auxiliary Transportation	459,113		459,113
Interest Revenue/(Expense)	199,008	(1,245)	197,763
State Grants	128,581		128,581
Miscellaneous Revenues	73,838	5	73,843
Other Pass-through Grants to Other Governments	(24,000)		(24,000)
Loss on Disposal of Capital Assets	(1,399)		(1,399)
TOTAL NONOPERATING REVENUES (EXPENSES)	10,808,435	1,653,889	12,462,324
NET (LOSS) INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,789,056)	78,554	(1,710,502)
CAPITAL CONTRIBUTIONS AND TRANSFERS			
State Transit Assistance	287,031		287,031
Tribe	21,647		21,647
Other Capital Revenue	10,200		10,200
TOTAL CAPITAL CONTRIBUTIONS AND TRANSFERS	318,878	-	318,878
CHANGE IN NET POSITION	(1,470,178)	78,554	(1,391,624)
Net Position at Beginning of Year	27,833,204	829,738	28,662,942
NET POSITION AT END OF YEAR	\$ 26,363,026	\$ 908,292	\$ 27,271,318

YOLO COUNTY TRANSPORTATION DISTRICT

COMBINING SCHEDULE OF CASH FLOWS

For the Year Ended June 30, 2020

	Fixed Route Service	ADA Paratransit Service	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts From Customers	\$ 1,582,564	\$ 73,569	\$ 1,656,133
Cash Paid to Suppliers for Goods and Services	(10,516,115)	(1,568,200)	(12,084,315)
Cash Paid to Employees for Services	(1,372,495)		(1,372,495)
NET CASH USED FOR OPERATING ACTIVITIES	(10,306,046)	(1,494,631)	(11,800,677)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating Grants and Subsidies	10,458,799	1,682,690	12,141,489
Pass-through Payments	(24,000)		(24,000)
Amounts Received (Paid) to Other Funds	(1,609)	1,609	
Other Income	372,527		372,527
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	10,805,717	1,684,299	12,490,016
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Contributions Received	4,845,678	169,667	5,015,345
Acquisition of Capital Assets	(5,297,505)	(359,669)	(5,657,174)
Proceeds From Sale of Capital Assets	19,050	311	19,361
NET CASH (USED) PROVIDED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(432,777)	(189,691)	(622,468)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received on Pooled Investments	176,370	565	176,935
NET CASH PROVIDED BY INVESTING ACTIVITIES	176,370	565	176,935
INCREASE IN CASH AND CASH EQUIVALENTS	243,264	542	243,806
Cash and Cash Equivalents at Beginning of Year	7,860,921	25,718	7,886,639
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 8,104,185</u>	<u>\$ 26,260</u>	<u>\$ 8,130,445</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET			
Cash and Cash Equivalents	\$ 6,954,740		\$ 6,954,740
Restricted Cash and Cash Equivalents	1,149,445	\$ 26,260	1,175,705
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 8,104,185</u>	<u>\$ 26,260</u>	<u>\$ 8,130,445</u>
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:			
Net Loss From Operations	\$ (13,878,320)	\$ (1,754,419)	\$ (15,632,739)
Adjustments to Reconcile Net Loss from Operations to Net Cash Used for Operating Activities:			
Depreciation	3,196,823	198,496	3,395,319
Changes in Operating Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Accounts Receivable and Due from Other Governments	74,769	(5,680)	69,089
Deferred Outflows of Resources - OPEB Plan	58,310		58,310
Deferred Outflows of Resources - Pension Plan	27,978		27,978
Accounts Payable and Due to Other Governments	254,900	66,972	321,872
Accrued Wages	4,634		4,634
Accrued Compensated Absences	(30)		(30)
Net OPEB Liability	(219,449)		(219,449)
Net Pension Liability	81,351		81,351
Deferred Inflows of Resources - OPEB Plan	109,695		109,695
Deferred Inflows of Resources - Pension Plan	(16,707)		(16,707)
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (10,306,046)</u>	<u>\$ (1,494,631)</u>	<u>\$ (11,800,677)</u>

YOLO COUNTY TRANSPORTATION DISTRICT

COMBINING SCHEDULE OF CASH FLOWS

For the Year Ended June 30, 2019

	Fixed Route Service	ADA Paratransit Service	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts From Customers	\$ 2,226,116	\$ 113,529	\$ 2,339,645
Cash Paid to Suppliers for Goods and Services	(11,361,497)	(1,645,351)	(13,006,848)
Cash Paid to Employees for Services	(1,379,451)		(1,379,451)
NET CASH USED FOR OPERATING ACTIVITIES	(10,514,832)	(1,531,822)	(12,046,654)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating Grants and Subsidies	8,358,331	1,159,761	9,518,092
Pass-through Payments	(24,000)		(24,000)
Other Income	532,951		532,951
Internal Receipts (Payments)	(269,519)	269,519	
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	8,597,763	1,429,280	10,027,043
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital Contributions Received	723,293		723,293
Acquisition of Capital Assets	(634,212)		(634,212)
Proceeds from Sale of Capital Assets	3,101		3,101
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	92,182		92,182
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received on Pooled Investments	199,008	(1,245)	197,763
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	199,008	(1,245)	197,763
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,625,879)	(103,787)	(1,729,666)
Cash and Cash Equivalents at Beginning of Year	9,486,800	129,505	9,616,305
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 7,860,921	\$ 25,718	\$ 7,886,639
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE COMBINING BALANCE SHEET			
Cash and Cash Equivalents	\$ 6,366,962		\$ 6,366,962
Restricted Cash and Cash Equivalents	1,493,959	\$ 25,718	1,519,677
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 7,860,921	\$ 25,718	\$ 7,886,639
RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH USED FOR OPERATING ACTIVITIES:			
Net Loss From Operations	\$ (12,597,491)	\$ (1,575,335)	\$ (14,172,826)
Adjustments to Reconcile Net Loss from Operations to Net Cash Used for Operating Activities:			
Depreciation	2,697,273	168,523	2,865,796
Changes in Operating Assets, Deferred Outflows of Resources, Liabilities and Deferred Inflows of Resources:			
Accounts Receivable and Due from Other Governments	136,969		136,969
Deferred Outflows of Resources - OPEB Plan	(53,543)		(53,543)
Deferred Outflows of Resources - Pension Plan	72,252		72,252
Accounts Payable and Due to Other Governments	(738,156)	(125,010)	(863,166)
Accrued Wages	4,637		4,637
Accrued Compensated Absences	3,914		3,914
Net OPEB Liability	(33,974)		(33,974)
Net Pension Liability	(39,447)		(39,447)
Deferred Inflows of Resources - OPEB Plan	(3,691)		(3,691)
Deferred Inflows of Resources - Pension Plan	36,425		36,425
NET CASH USED FOR OPERATING ACTIVITIES	\$ (10,514,832)	\$ (1,531,822)	\$ (12,046,654)

COMPLIANCE REPORTS



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, THE
TRANSPORTATION DEVELOPMENT ACT AND OTHER STATE PROGRAM GUIDELINES

To the Board of Directors
Yolo County Transportation District
Woodland, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Yolo County Transportation District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 29, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters (including Other State Grant Programs)

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our audit was further made to determine that Transportation Development Act (TDA) Funds allocated and received by the District were expended in conformance with the applicable statutes, rules and

To the Board of Directors
Yolo County Transportation District

regulations of the TDA and Section 6667 of the California Code of Regulations. We also tested the receipt and appropriate expenditures of other state grant funds, as presented in Note J to the financial statements, in accordance with other state grant program statutes and guidelines. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, the TDA or other state grant program requirements.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards*, the TDA and other state grant programs in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

December 29, 2020



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Yolo County Transportation District
Woodland, California

Report on Compliance for Each Major Federal Program

We have audited the Yolo County Transportation District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

To the Board of Directors
Yolo County Transportation District

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Richardson & Company, LLP

December 29, 2020

YOLO COUNTY TRANSPORTATION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |

4. Identification of major programs:

CFDA Number

20.507

Name of Federal Program

Federal Transit Formula Grants (Urbanized Area Formula Program), Section 5307

- | | |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.516(a)? | Yes |

YOLO COUNTY TRANSPORTATION DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
For the Year Ended June 30, 2020

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. CURRENT YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

D. PRIOR YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None

E. PRIOR YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

YOLO COUNTY TRANSPORTATION DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Program or Award Amount	Expenditures
U.S. Department of Transportation, Federal Transit Administration - Direct Award				
Federal Transit-Formula Grants, Section 5307				
Replacement Transit Vehicles	20.507	CA-2019-053	\$ 4,902,791	\$ 4,733,820
Operating Assistance & Preventive Maintenance, Rt. 42 "Y" Shuttle	20.507	CA-2020-223	3,896,698	1,266,967
COVID-19 - CARES Act Operating Assistance and Planning	20.507	CA-2020-173	11,009,254	1,090,672
Operating Assistance and Preventive Maintenance	20.507	CA-2019-120	3,621,262	947,483
Total Direct Awards			<u>23,430,005</u>	<u>8,038,942</u>
U.S. Department of Transportation, Federal Transit Administration Administration passed through the Sacramento Regional Transit District				
Federal Transit-Formula Grants, Section 5307				
UC Davis Med Center Shuttle Ops - Year 1 SacRT	20.507	CA-2019-157	1,500,000	17,483
Total passed through the Sacramento Regional Transit District			<u>1,500,000</u>	<u>17,483</u>
U.S. Department of Transportation, Federal Transit Administration Administration passed through the California Department of Transportation, Division of Mass Transportation				
Formula Grants for Rural Areas, Section 5311				
Rural Operating Assistance	20.509	64BO19-00993	140,361	140,361
COVID-19 CARES Act	20.509	64VO20-01053	155,462	155,462
Total passed through the California Department of Transportation, Division of Mass Transportation			<u>295,823</u>	<u>295,823</u>
U.S. Federal Highway Administration passed through the Sacramento Area Council of Governments				
Highway Planning & Construction				
Civic Lab Year 1 Pilot Project	20.205	SA1819108	132,795	75,593
Total passed through the Sacramento Area Council of Governments			<u>132,795</u>	<u>75,593</u>
TOTAL FEDERAL AWARDS			<u>\$25,358,623</u>	<u>\$ 8,427,841</u>

See accompanying notes to schedule of expenditures of federal awards.

YOLO COUNTY TRANSPORTATION DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Yolo County Transportation District (the District) under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the District's operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST ALLOCATION PLAN

The District does not allocate any indirect costs to its federal programs.

NOTE D – SUBRECIPIENTS

The District did not have any subrecipients of its federal programs.



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MANAGEMENT LETTER

To the Board of Directors and Management
Yolo County Transportation District
Woodland, California

In planning and performing our audit of the financial statements of Yolo County Transportation District (the District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following additional comments are provided for your consideration:

We noted the District's Purchasing Procedures Section 1.0 makes reference to OMB Circular A-102. Effective December 26, 2014, 2 CFR Part 200 "*Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants*" superseded all OMB Circulars. We recommend the District update their Purchasing Procedures to instead reference *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). We understand that a draft purchasing procedure has been prepared that reflects the updates that is in the process of review.

* * * * *

This communication is intended solely for the information and use of management, the Board of Directors, SACOG and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

December 29, 2020

YCTD Comprehensive Operational Analysis (COA)

Implementation Assistance: Reassess and Reprioritize COA Recommendations

The original schedule for the COA process called for its completion in the spring of 2020. The second phase of public outreach was nearing completion in March when COVID-19 forced cancellation of the remaining meetings. Service levels and fiscal conditions have changed in the ensuing months.

This report revisits and reconsiders the original recommendations in light of their continued relevance in this new environment. The first section summarizes the original recommendations within the existing budget. Section Two presents the proposed priorities for restoration of post-COVID service. Section Three contains revised COA recommendations and impacts on ridership and revenue hours of service. Section Four develops cost estimates. The final section summarizes proposed changes and impacts.

1. Original COA Service Recommendations

The COA presented recommendations for two scenarios: no additional funding for Yolo bus service and a 10 percent increase in operating costs. The recommendations proposed under the no additional funding scenario include:

- Increase frequency of service on Routes 42A/42B to 30 minutes between 6 am and 6 pm on weekdays and streamline in downtown Sacramento and Davis (before and after maps showing changes can be found at the end of this report).
- Discontinue service on low-ridership routes to reduce the fiscal impact of 30-minute service. Routes to be discontinued under this option:
 - 35 Southport Local
 - 216 Knights Landing/Woodland (currently replaced by microtransit service)
 - 217 Dunnigan/Yolo/Woodland
 - 39 Southport/Sacramento Commute
 - 241 West Sacramento/Sacramento Commute
 - 242 Woodland/Davis Commute
 - 243 Woodland/UC Davis Commute
 - 44 South Davis/Sacramento Express
 - 45X Woodland/Sacramento Express
 - 46 Woodland/Sacramento Express
 - 232 Davis/Sacramento Express
- Shorten Route 240 West Sacramento/Sacramento shuttle. Route 240 provides service from downtown Sacramento and the West Sacramento Transit Center along West Capitol and Harbor to Ikea, then continues to an industrial area south of Reed. The proposed change adds running time throughout the day to address on-time performance issues and operates only two peak-period trips to the industrial park, which has very low ridership. This change will allow hourly service to continue despite added running time.

- Restructure local service in Woodland. Local routes are restructured to provide a crosstown connection and direct service between the Transit Center at County Fair Mall and the courthouse/downtown Woodland at no change in cost.

The discontinued services resulted in 48.03 fewer weekday revenue hours, nearly enough to balance the additional 52.7 revenue hours for 30-minute frequency on Routes 42A/42B.

Figures 1 through 16 on the following pages show existing service and originally proposed recommendations by city and time of day (peak/off-peak).

2. Yolobus Service Changes in response to COVID 19

As travel on all modes dropped sharply during the spring, Yolobus adjusted its service levels on almost every route, as shown here:

Discontinued routes

210 West Woodland Local
 214 East Woodland Local
 216 Knights Landing/Woodland
 217 Dunnigan/Yolo/Woodland
 220 Davis/Winters/Vacaville
 (replaced by microtransit)
 39 Southport/Sacramento Commute
 220C Winters/Davis
 242 Woodland/Davis Commute
 243 Woodland/UC Davis Commute
 43R Sacramento/UC Davis Express
 44 South Davis/Sacramento Express
 45X Woodland/Sacramento Express
 46 Woodland/Sacramento Express
 232 Davis/Sacramento Express

Reduced-service routes

35 Southport Local
 40 West Sacramento Local
 41 West Sacramento Local
 42A Intercity Loop
 42B Intercity Loop
 211 West Woodland Local
 212 East Woodland Local
 240 West Sacramento/Sacramento Shuttle
 241 West Sacramento/Sacramento Commute
 43 Davis/Sacramento Express
 45 Woodland/Sacramento Express
 230 West Davis/Sacramento Express

Local routes generally operated for fewer hours during the day. Many commute and express routes were discontinued, although the busiest express routes (Routes 43, 45, and 230) remained in service with fewer trips. These changes in response to COVID-19 reduced weekday revenue hours by 105.38, or more than twice the reduction envisioned to implement 30-minute service on Routes 42A/42B.

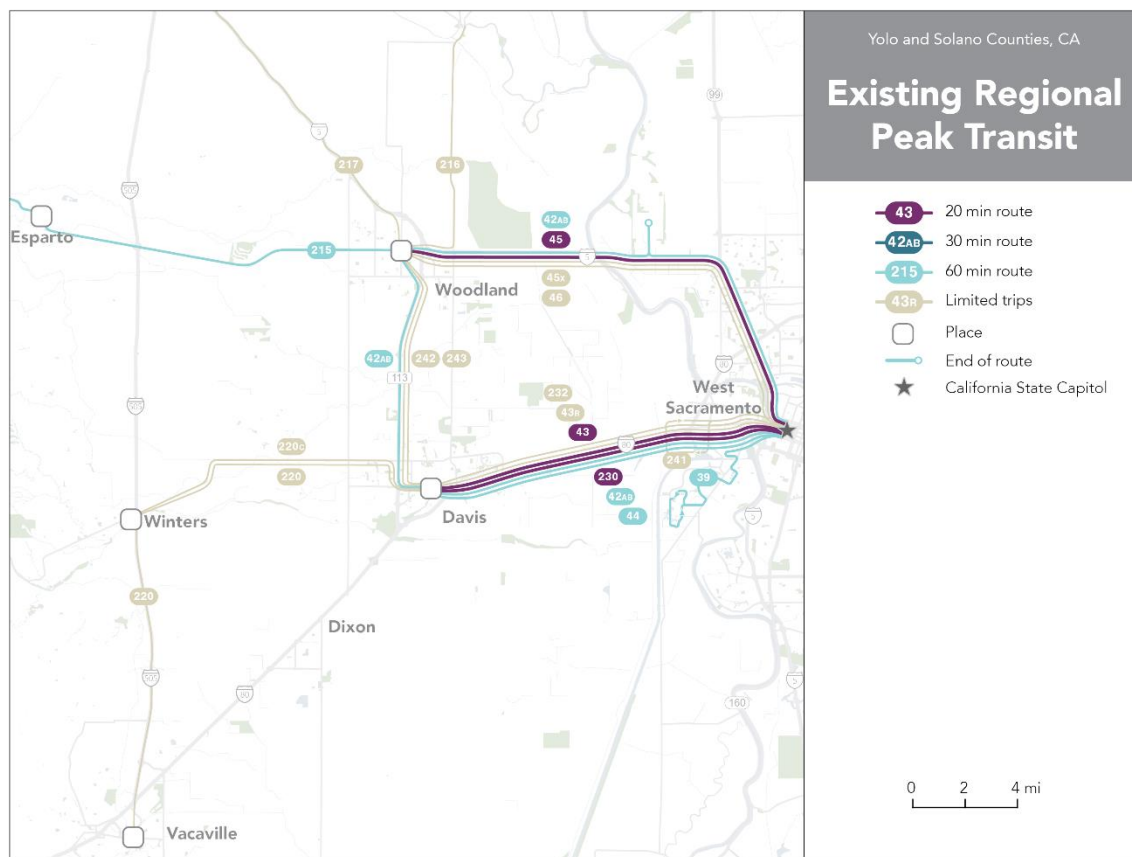
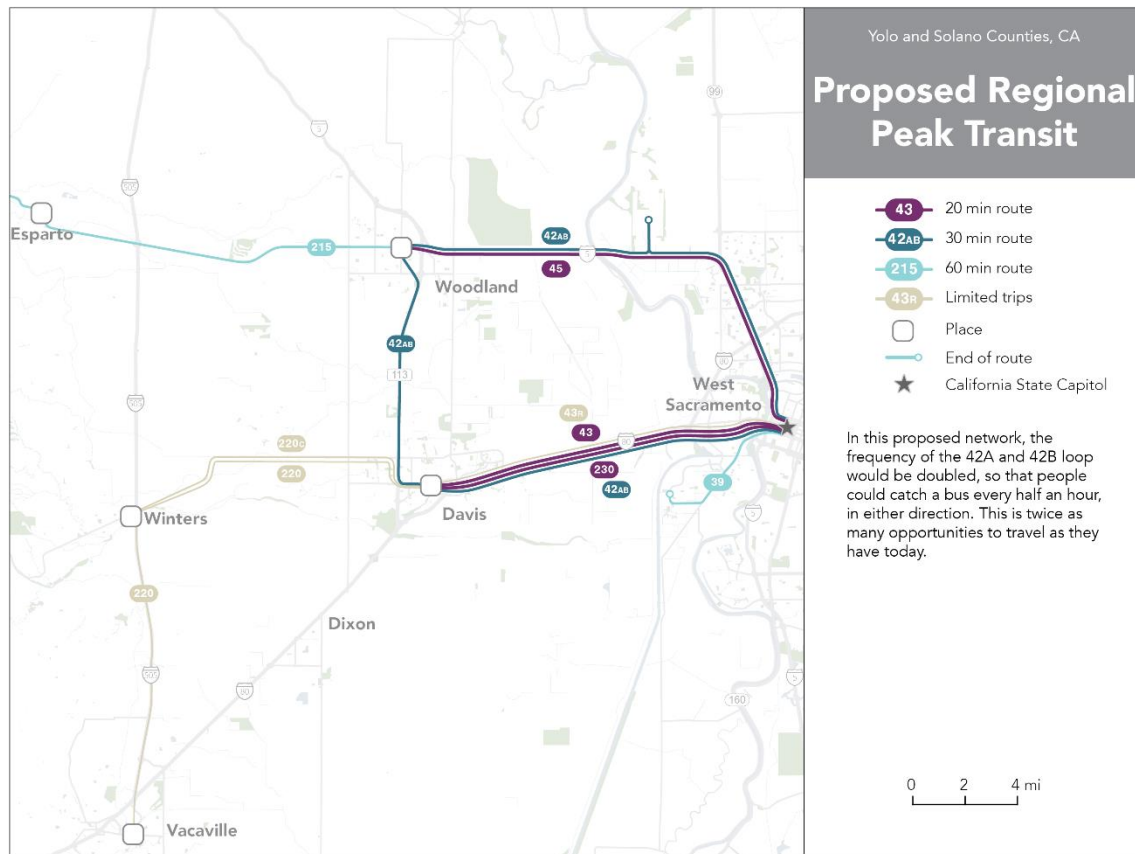
Figure 1 Existing Regional Peak Transit Network

Figure 2 Proposed Regional Peak Transit Network

Note: under the current-budget scenario Route 39 would be discontinued. It is included in this map to show its proposed reconfiguration under the revised recommendations.

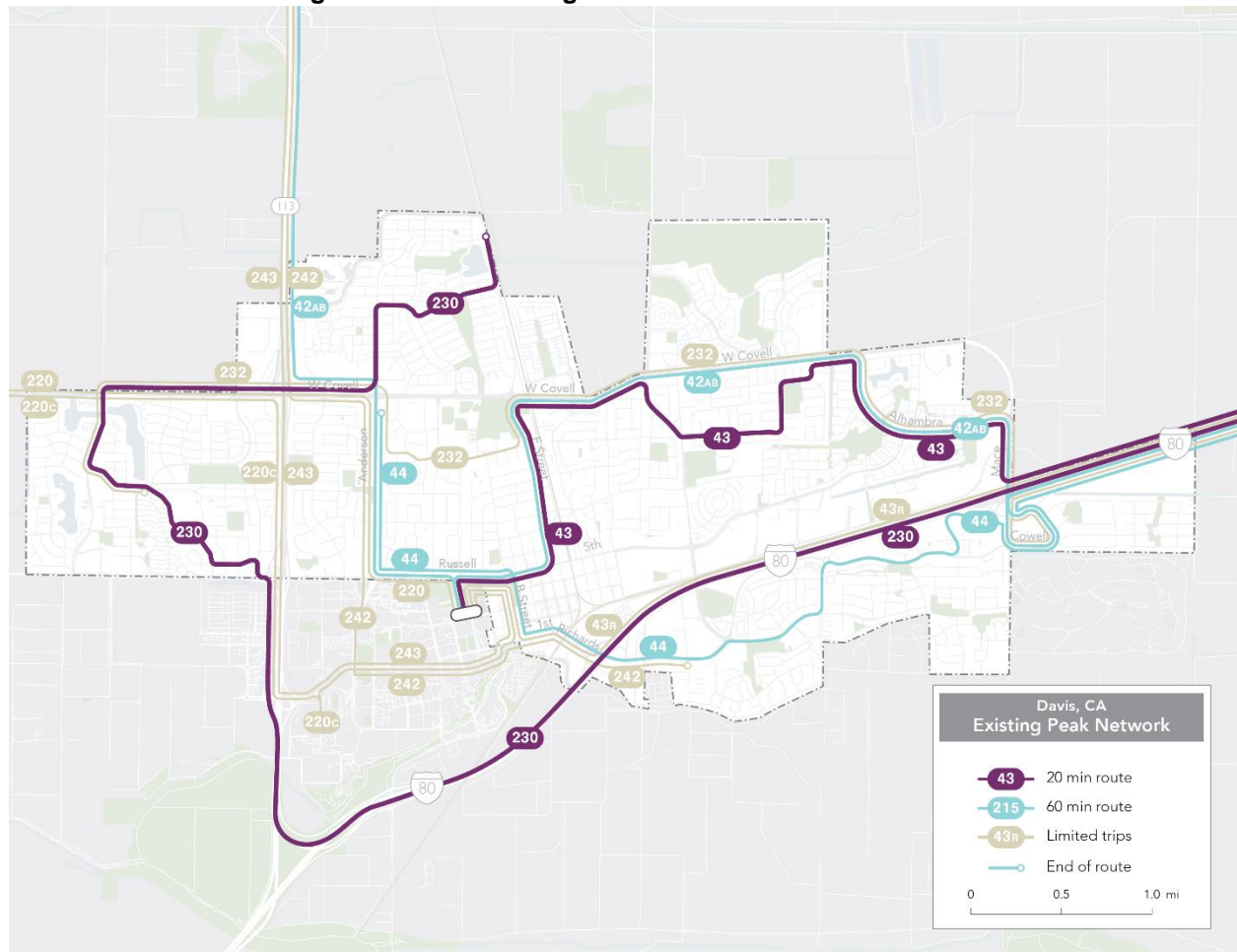
Figure 3 Existing Peak Transit Network in Davis

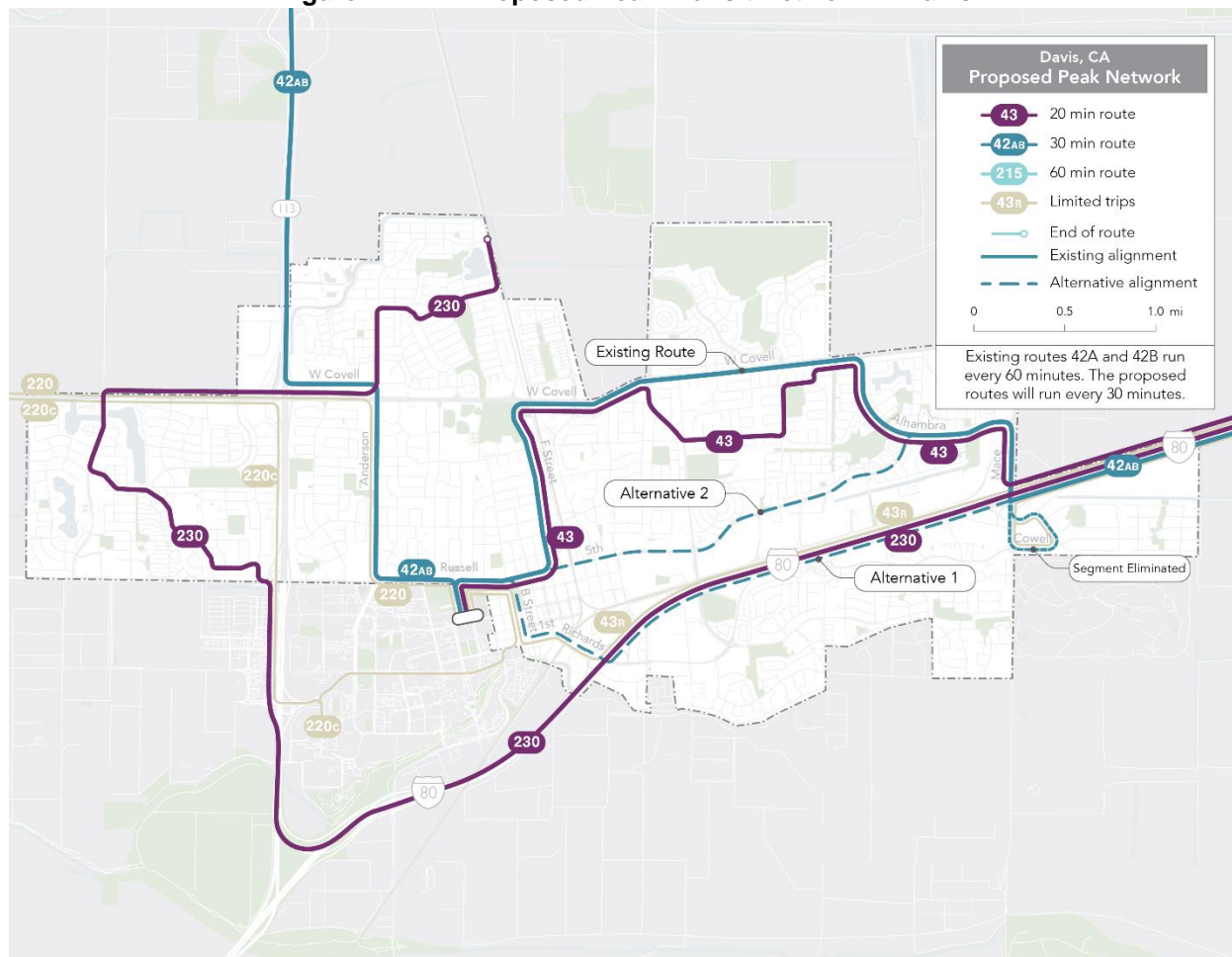
Figure 4 Proposed Peak Transit Network in Davis

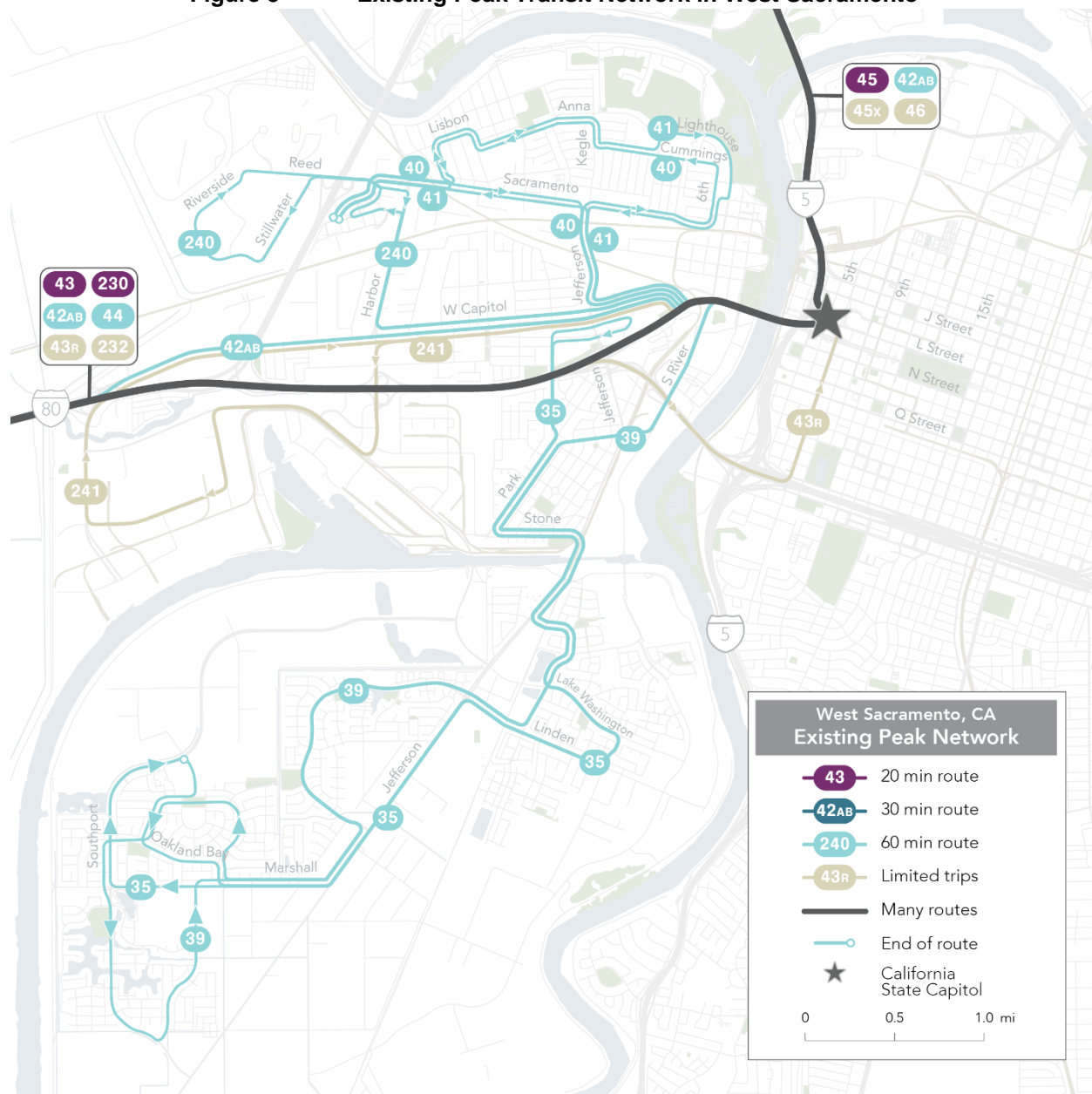
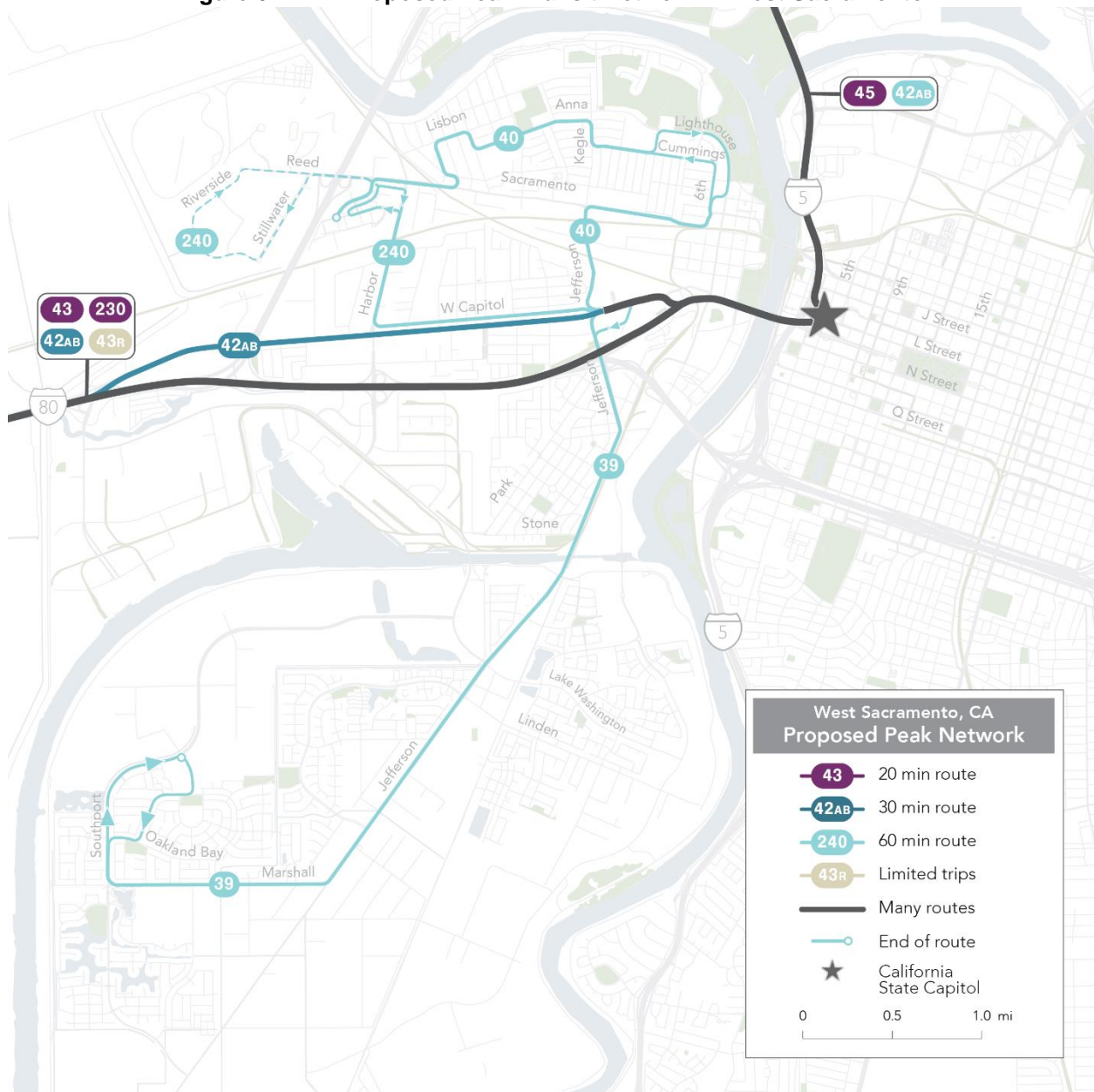
Figure 5 Existing Peak Transit Network in West Sacramento

Figure 6 Proposed Peak Transit Network in West Sacramento

Note: under the current-budget scenario Route 39 would be discontinued. It is included in this map to show its proposed reconfiguration under the revised recommendations.

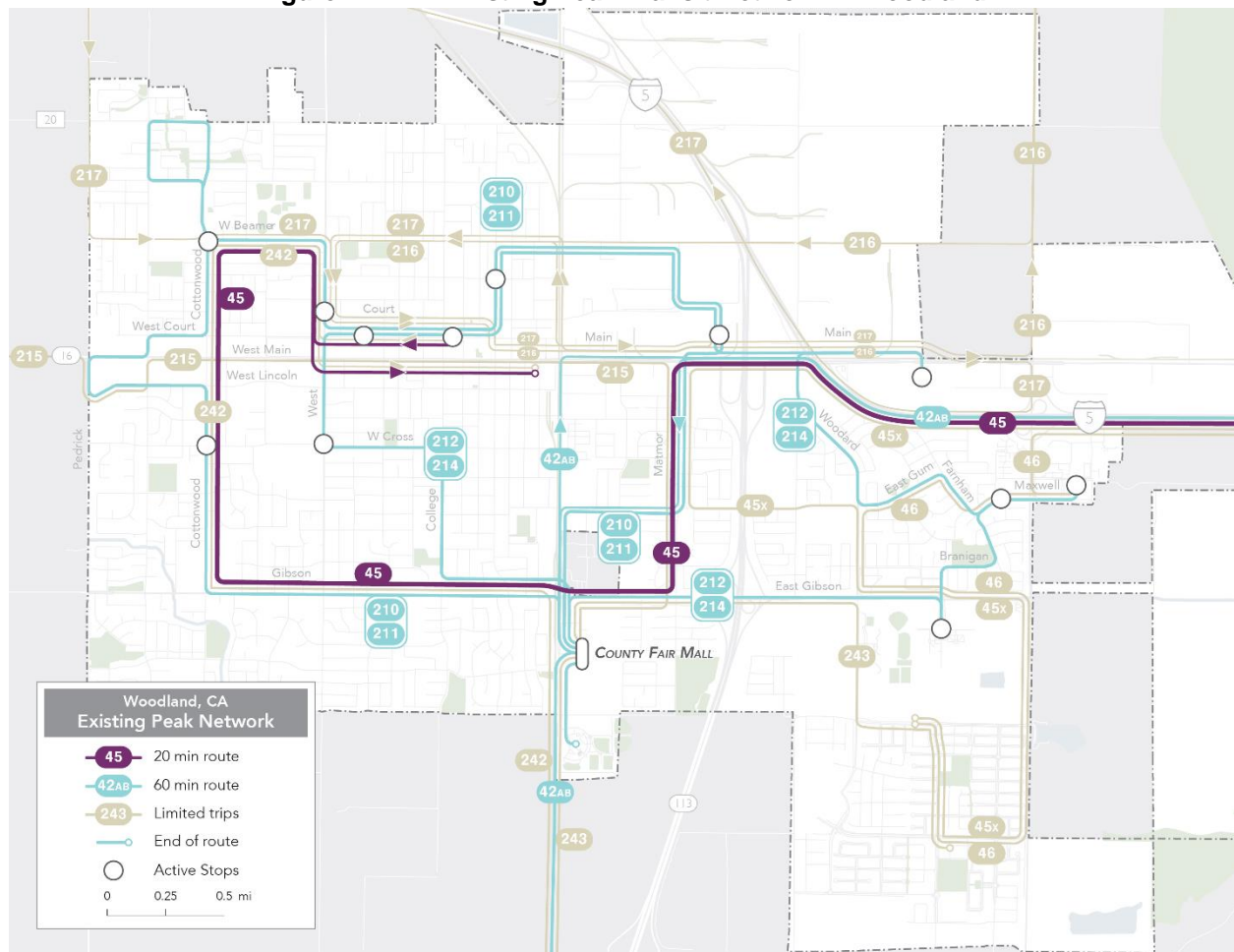
Figure 7 Existing Peak Transit Network in Woodland

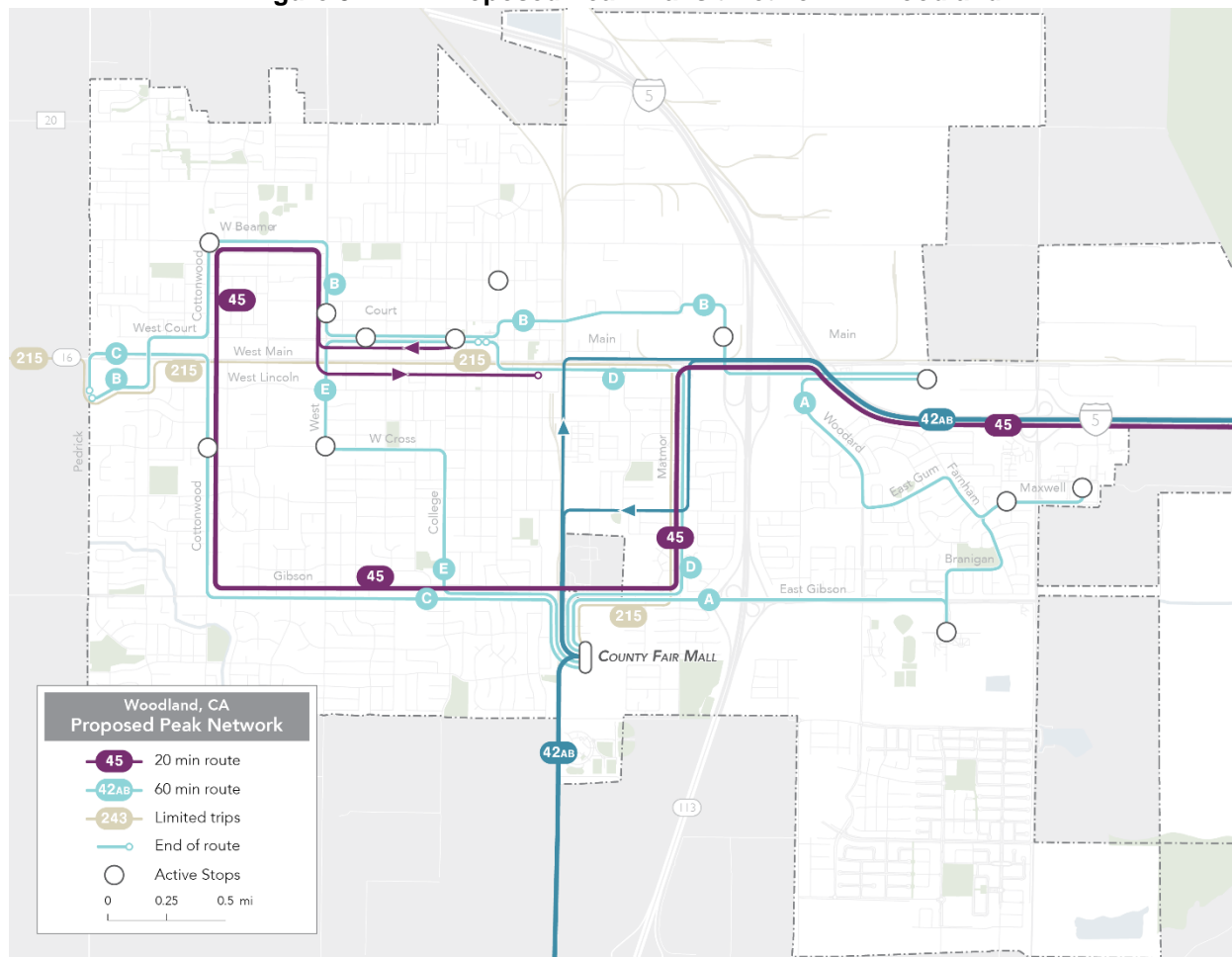
Figure 8 Proposed Peak Transit Network in Woodland

Figure 9 Existing Peak Transit Network in Downtown Sacramento

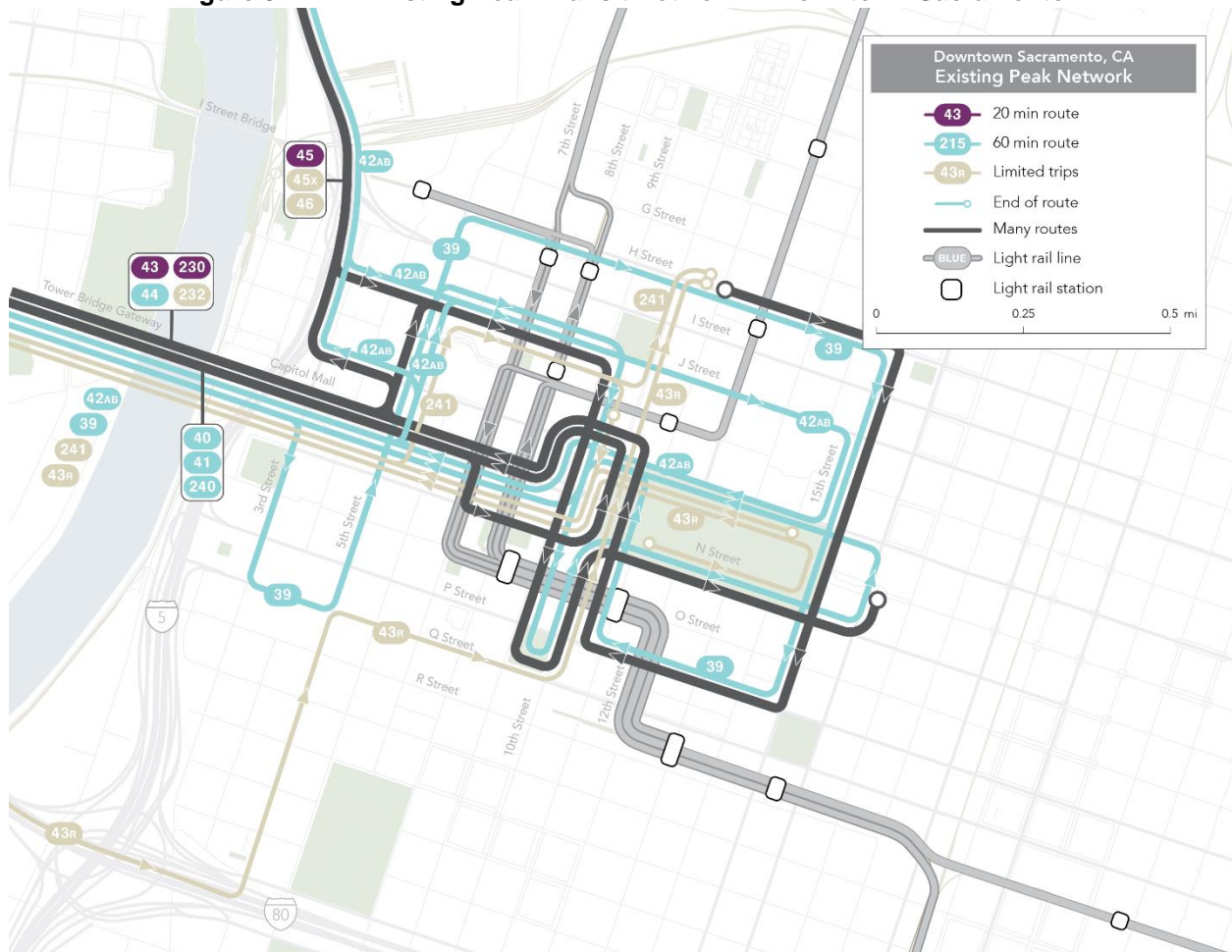
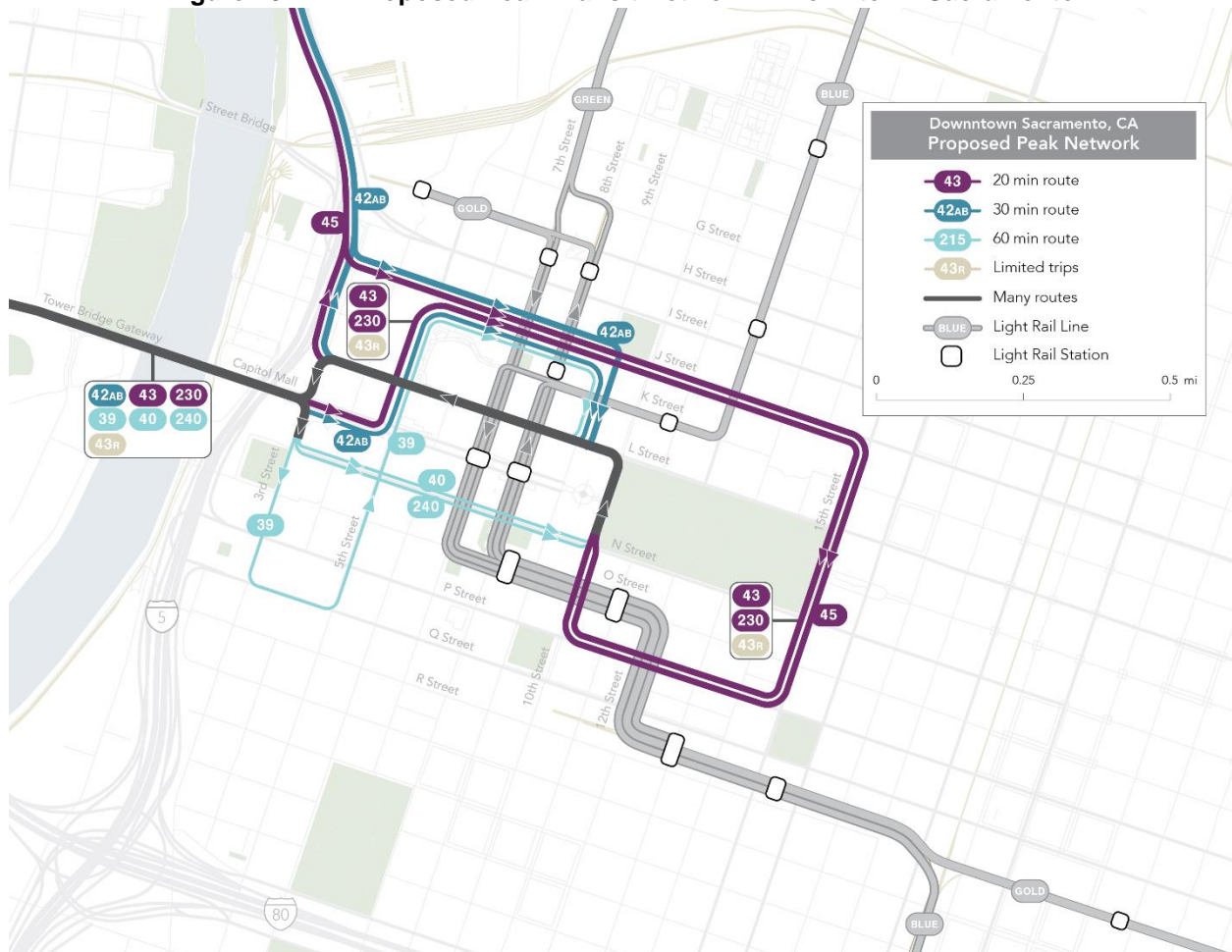


Figure 10 Proposed Peak Transit Network in Downtown Sacramento

Note: in the current-budget scenario Route 39 would be discontinued. It is included in this map to show its proposed reconfiguration under the revised recommendations.

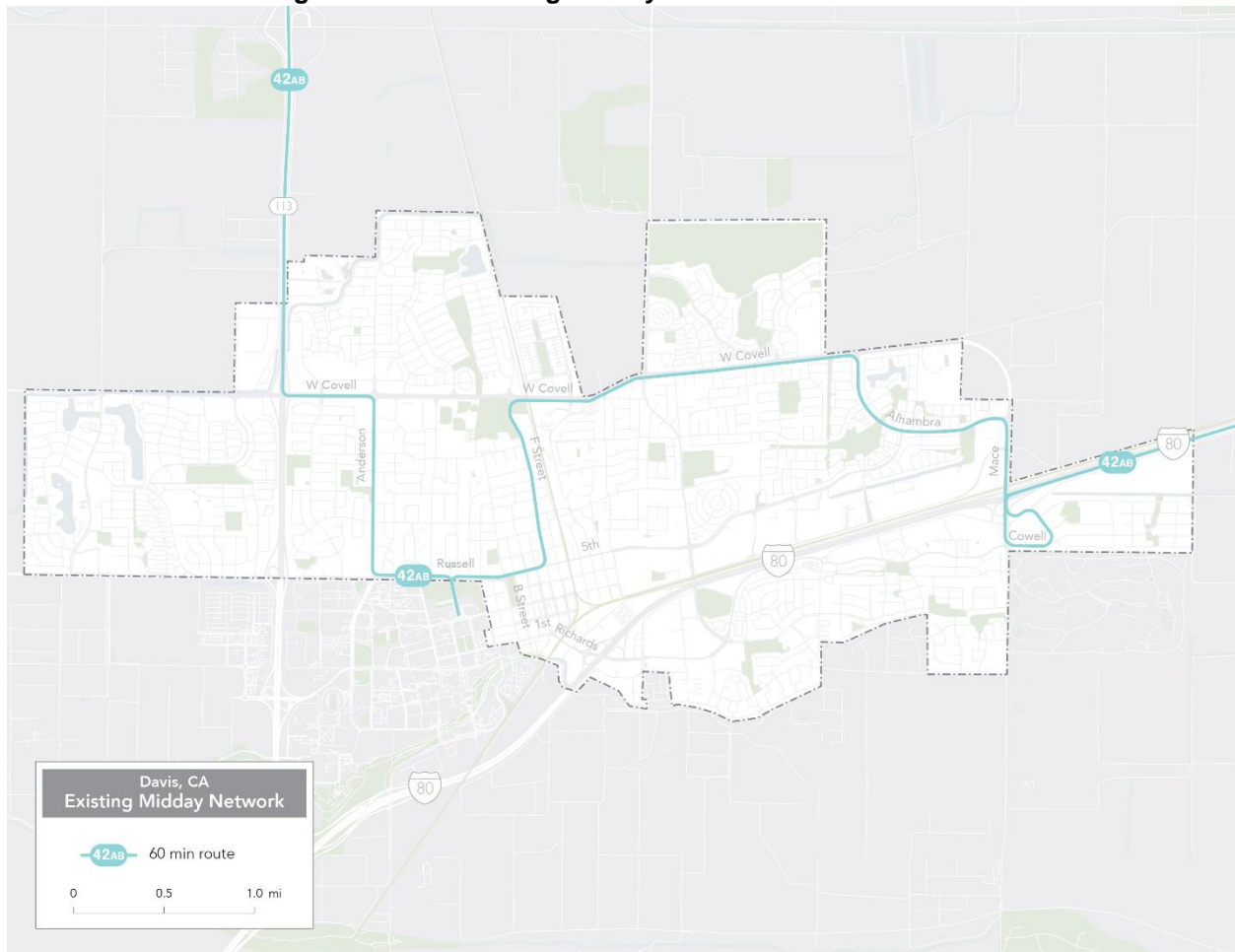
Figure 11 Existing Midday Transit Network in Davis

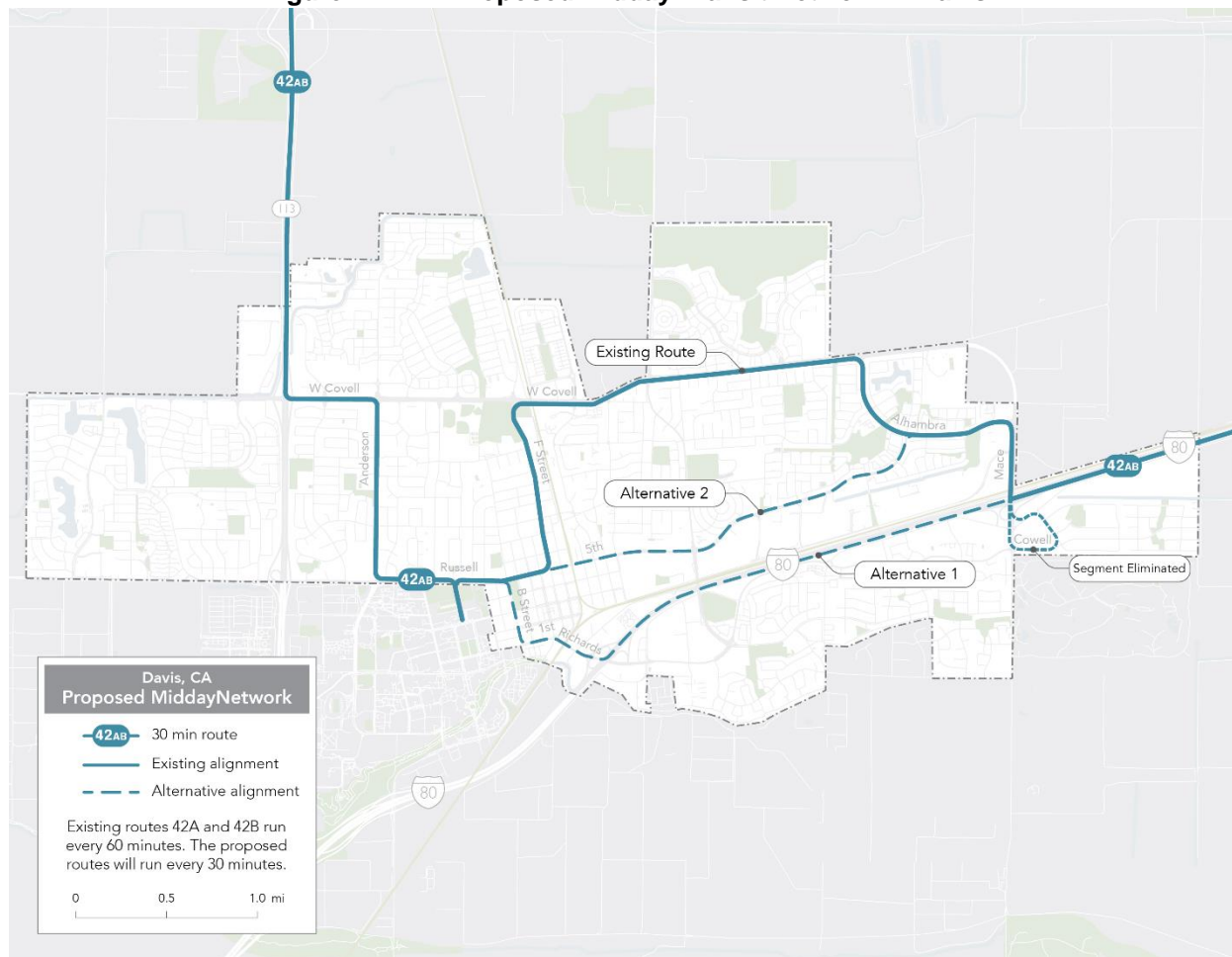
Figure 12 Proposed Midday Transit Network in Davis

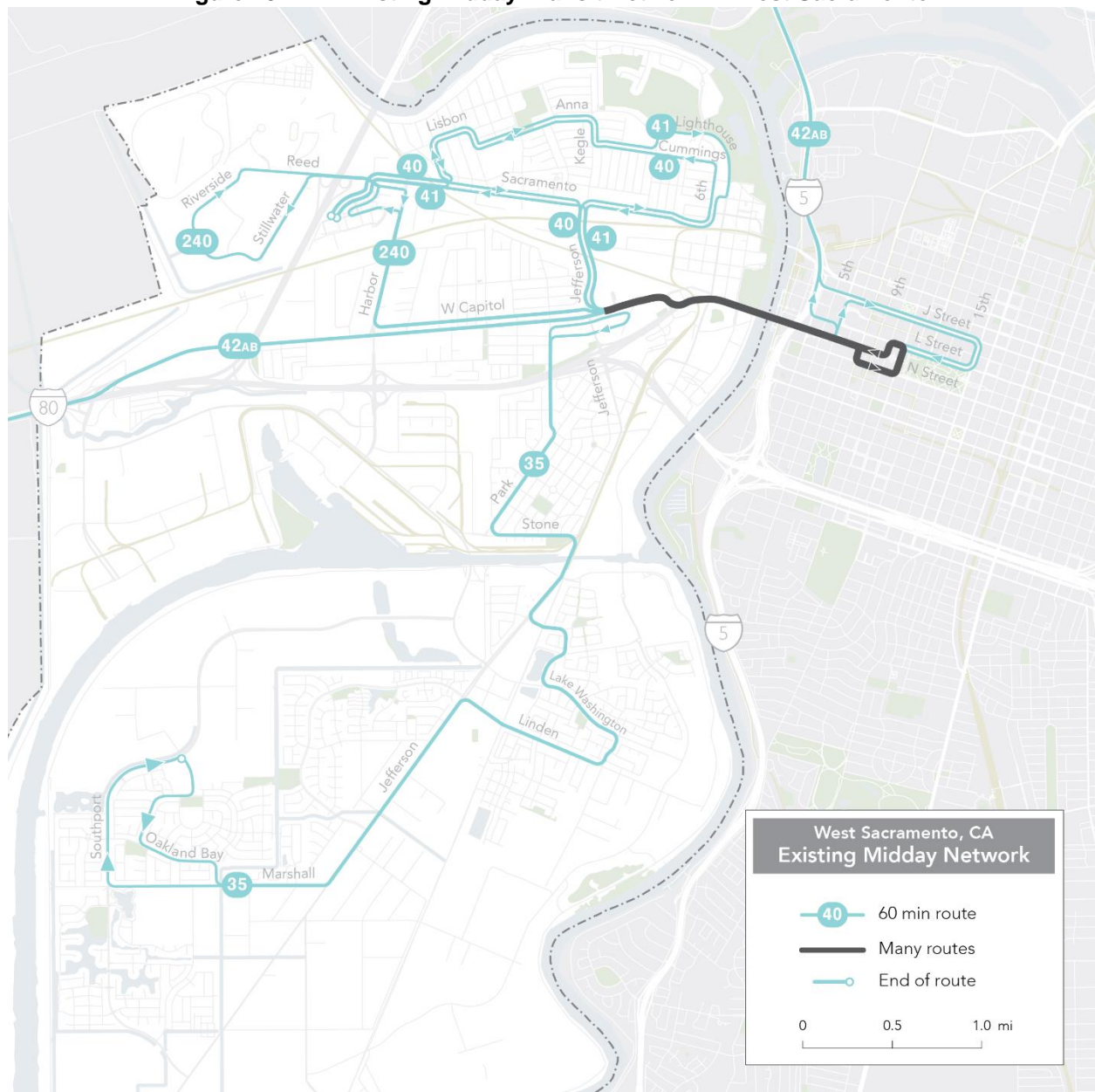
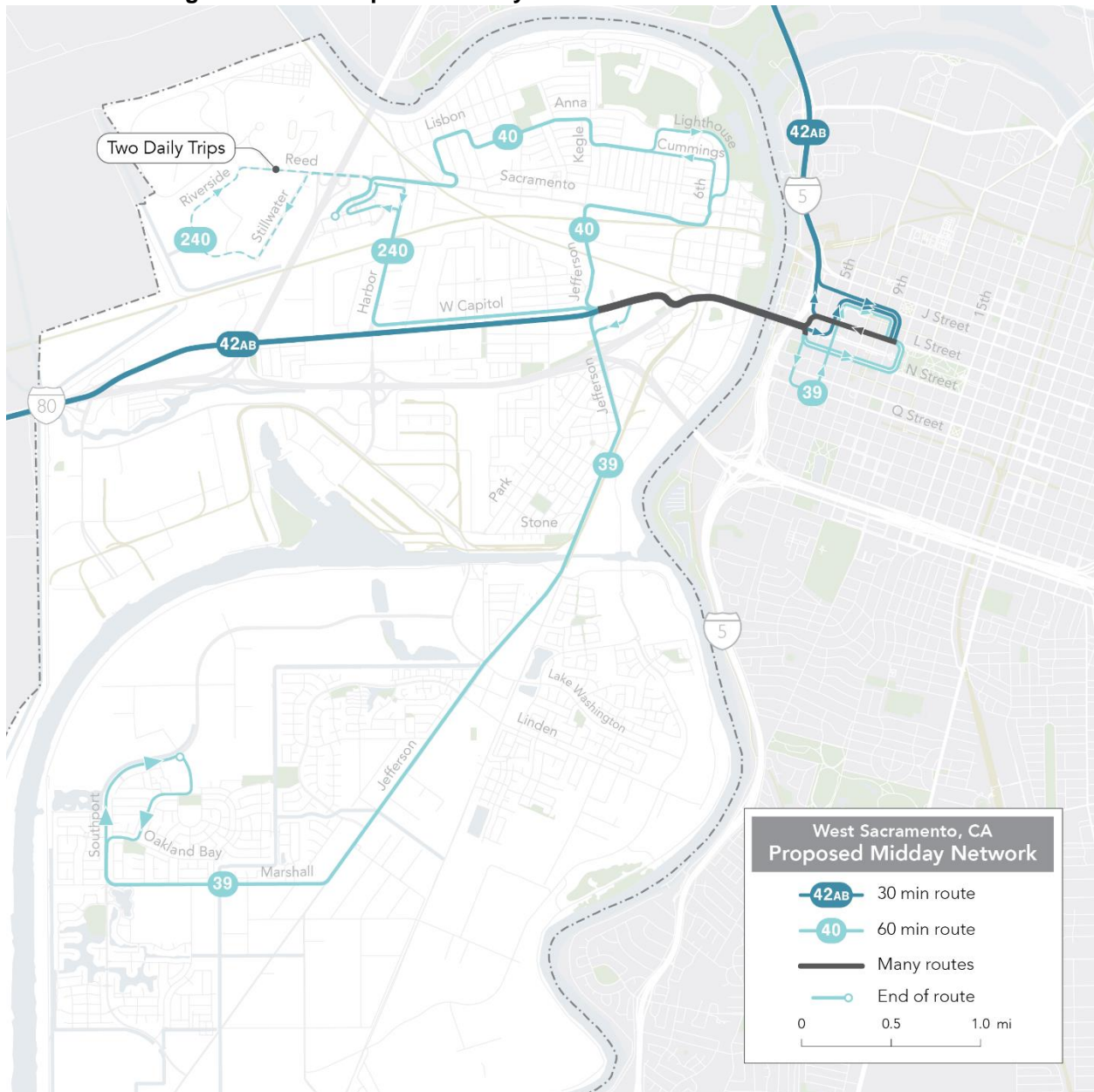
Figure 13 Existing Middy Transit Network in West Sacramento

Figure 14 Proposed Midday Transit Network in West Sacramento

Note: in the current-budget scenario Route 39 would be discontinued. It is included in this map to show its proposed reconfiguration under the revised recommendations.

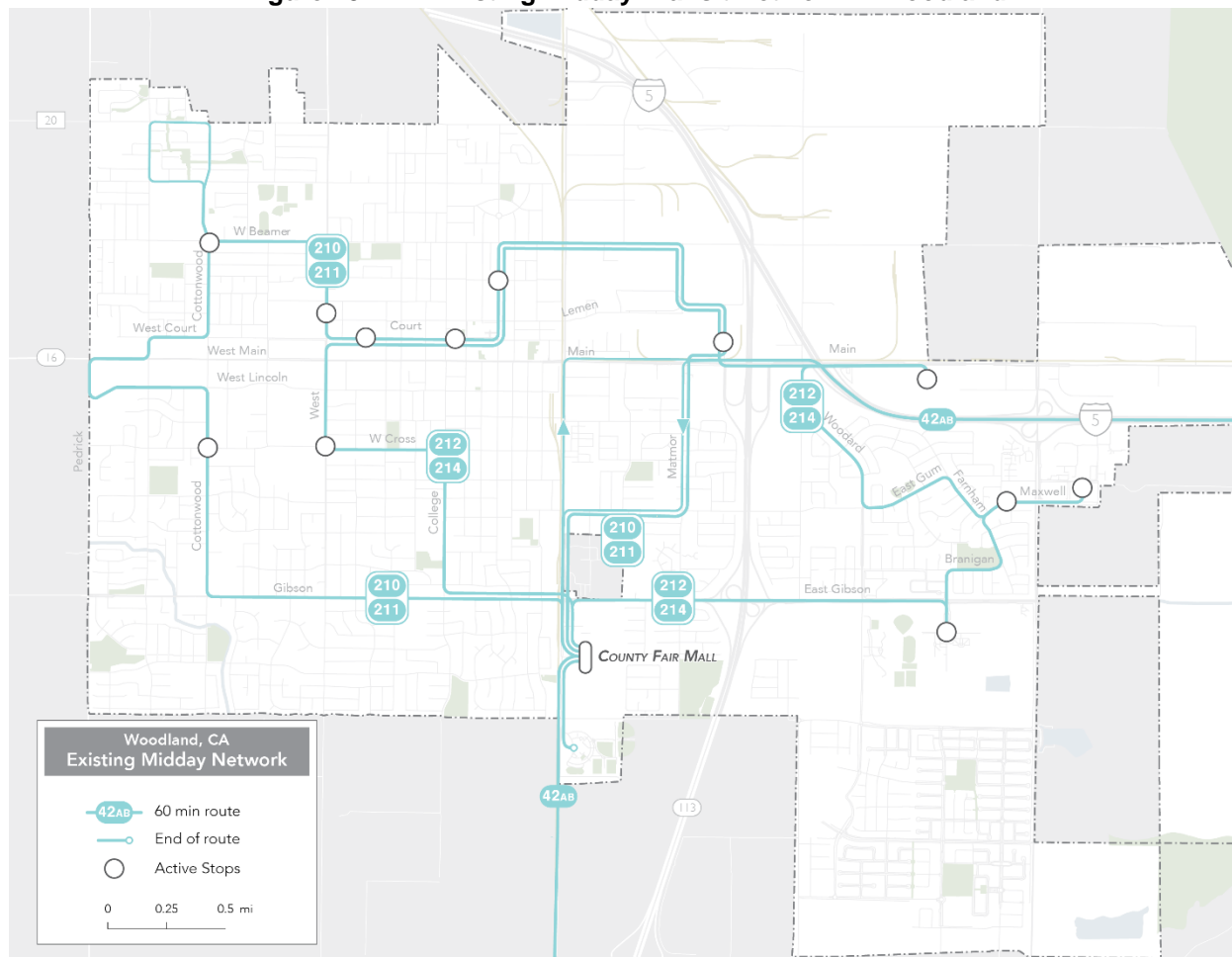
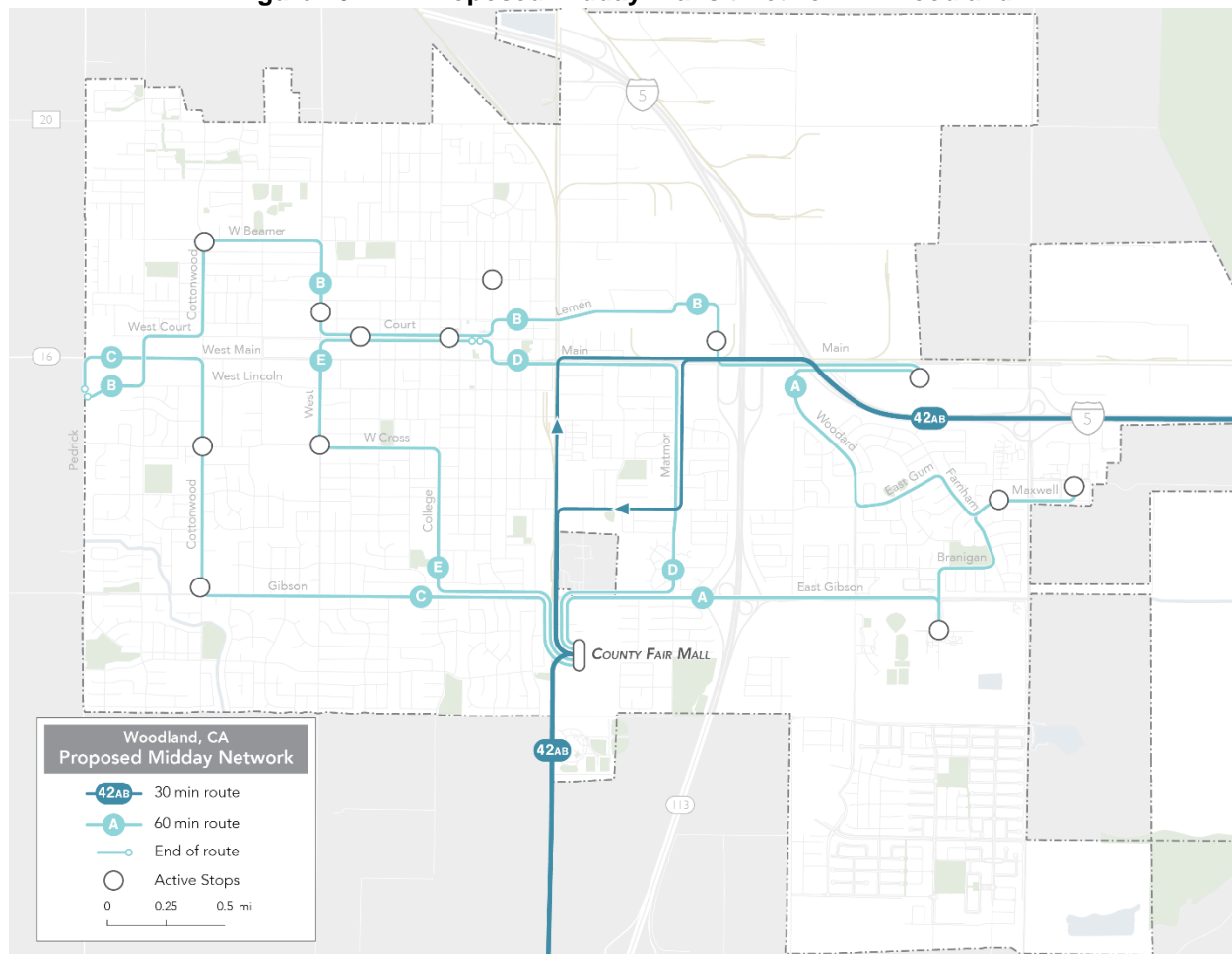
Figure 15 Existing Middyay Transit Network in Woodland

Figure 16 Proposed Midday Transit Network in Woodland



3. Reassess and Reprioritize COA Recommendations and Prepare a Service Recovery Plan

These are two sides of the same coin. Reassessing COA recommendations cannot take place in a vacuum. This must include a short-term component that addresses where and how to bring back service in a post-COVID world.

The Service Recovery Plan is being developed at a time of many unknowns:

- Will state office workers come back to their offices or will they continue to work from home?
- When will college students return?
- Will UC Davis staff come back to their offices or will they continue to work from home?
- When will middle school and high school students return to their schools full-time?

At the same time, this crisis has revealed two critical facts:

- The importance of essential workers
- Their reliance on transit for the journey to work.

This is the clear market to focus on in the near-term. While casino workers are not classified as essential workers, they are reasonably similar in terms of income and use of transit to get to work. Ridership on Route 215 since the casino re-opened indicates the extent to which these workers rely on transit.

The proposed priorities for restoring service and re-evaluating COA recommendations are:

1. Essential worker commute trips. These can best be served by increased frequency of service on important routes such as the 42A and 42B.
2. Community circulation needs, recognizing that low-income residents rely on transit to get to shopping and medical appointments. Restoration of pre-COVID service spans on local routes is important here.
3. Commute/express routes oriented toward office workers and university staff. This is the lowest priority because there are so many unknowns about if and how this market will return.

3.1 Why Frequency?

Some have asked why there is so much emphasis on improved frequency in the COA. There are two answers to this question.

The first answer is that improved frequency is the most effective way to increase ridership. Transportation analysts use elasticities to measure the impacts of various changes on ridership. A study by the Transit Cooperative Research Program brought together evidence of ridership response to various transit improvements.¹ The standard fare elasticity is -0.33, interpreted as

¹ TCRP Report 95, *Traveler Response to Transportation System Changes, Chapter 9: Transit Scheduling and Frequency*. Washington, DC: Transportation Research Board, 2004. The report indicates an average service elasticity of +0.5 but notes a wide range of elasticities. For frequency

for every 10 percent reduction in fares, ridership will increase by 3.3 percent. The standard service elasticity is +0.6, interpreted as for every 10 percent increase in service levels, ridership will increase by 6 percent. Quantitative methods indicate that service improvements have a greater impact on ridership than do fare changes.

The second answer is that riders and residents consistently expressed a preference for more frequent service in the public outreach when asked to choose among alternatives.

- In the pop-up workshops conducted during October and November 2019, “higher frequency service” was the top response (at 23 percent of all respondents) to a question asking what service improvements would you make first if you were king or queen for a day at Yolobus.
- In the virtual workshop, 62 percent of respondents preferred more frequent service to more routes serving more destinations, while 57 percent preferred more frequent service to longer hours of service. In response to the king or queen for a day question, 30 percent chose “higher frequency service,” the most frequent response among all alternatives.
- Responses to the Phase 2 public outreach that was conducted in February/March 2020 were overwhelmingly favorable to the proposal to increase frequency on Routes 42A/42B to every 30 minutes.
- In the customer survey conducted by Yolobus during July and August 2020, 42 percent of respondents riding Routes 42A/42B during COVID-19 reported that that more frequent service would encourage them to increase their use of Yolobus service. Also, 38 of the 62 survey respondents who made open ended comments/suggestions were Route 42 riders and nine of these riders (24 percent) expressed a preference for increased service frequency and/or concern about crowding on the bus during the pandemic.

Upon reflection, this preference for increased frequency makes perfect sense. Offering one bus every 60 minutes severely limits the market for bus ridership to those whose other mobility choices are seriously limited and those who prefer public transportation for environmental or other reasons. A bus every 30 minutes is a huge improvement for current riders (this is the main reason that service elasticities are higher for infrequent service). Results from the *SacRT Forward* implementation, which established a network of 30-minute routes throughout the district, showed that the declining trend in ridership was halted and even reversed by these changes.

Routes 42A/42B carry one-third of all riders who use Yolobus. Focusing service improvements on the most important and frequently used routes in the transit network will maximize the ridership impacts resulting from these changes.

improvements when service is infrequent (headways greater than 50 minutes), an elasticity of +0.58 is reported (Table 9.2, p. 9-8).

3.2 COVID and Peak-Period Travel Times

The original recommendations included schedule adjustments for several routes, most notably for running times on routes on I-5 or I-80 during peak periods. The current schedules used the same running times throughout the day, resulting in an inability to maintain on-time performance.

One of the effects of COVID has been a reduction in work trips, which has affected congestion levels on I-5 and I-80. On Wednesday November 6, 2019, the project team recorded travel times between timepoints on Routes 42A and 42B once per hour as a check on running time data obtained from the ridecheck. We used Google maps real-time travel time between timepoints. Of course, this does not provide an accurate measure of bus running times because the bus stops along the way. On interstate segments where the bus does not stop, travel times are very close to bus running times. The project team repeated this process on Wednesday September 30, 2020.

Figures 17 through 20 present results for segments between downtown and the airport via I-5 and between West Sacramento Transit Center and Davis via I-80. Travel times during afternoon peak hours have decreased significantly, to the point where there is no “peak” travel time hour observable in the 2020 data. The high travel time between the West Sacramento Transit Center and Davis in the 13:00 hour is probably due to an accident or other one-time delay.

Figure 17 Travel Times by Hour, Downtown Sacramento to SMF

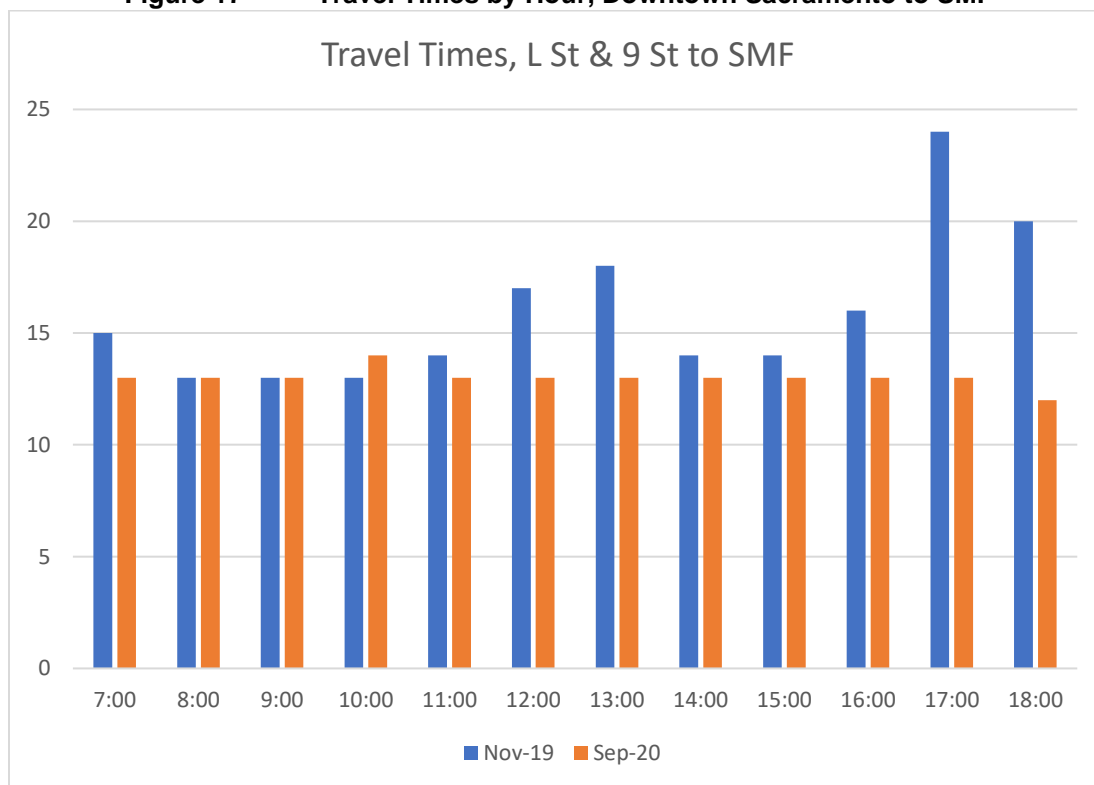


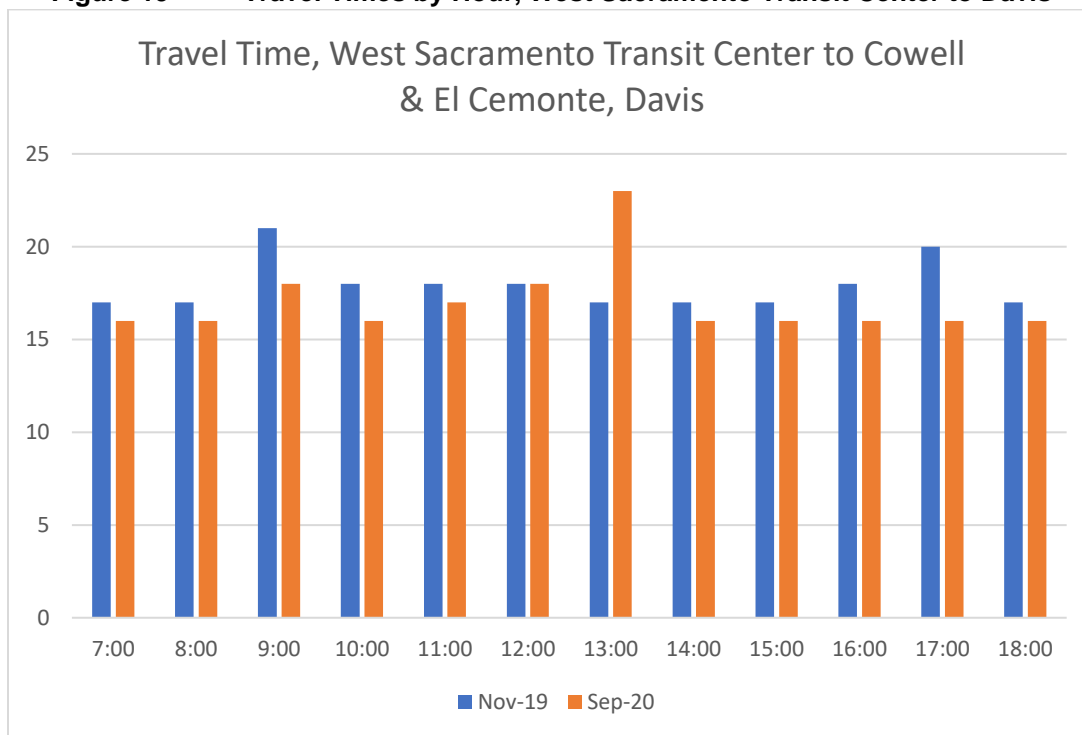
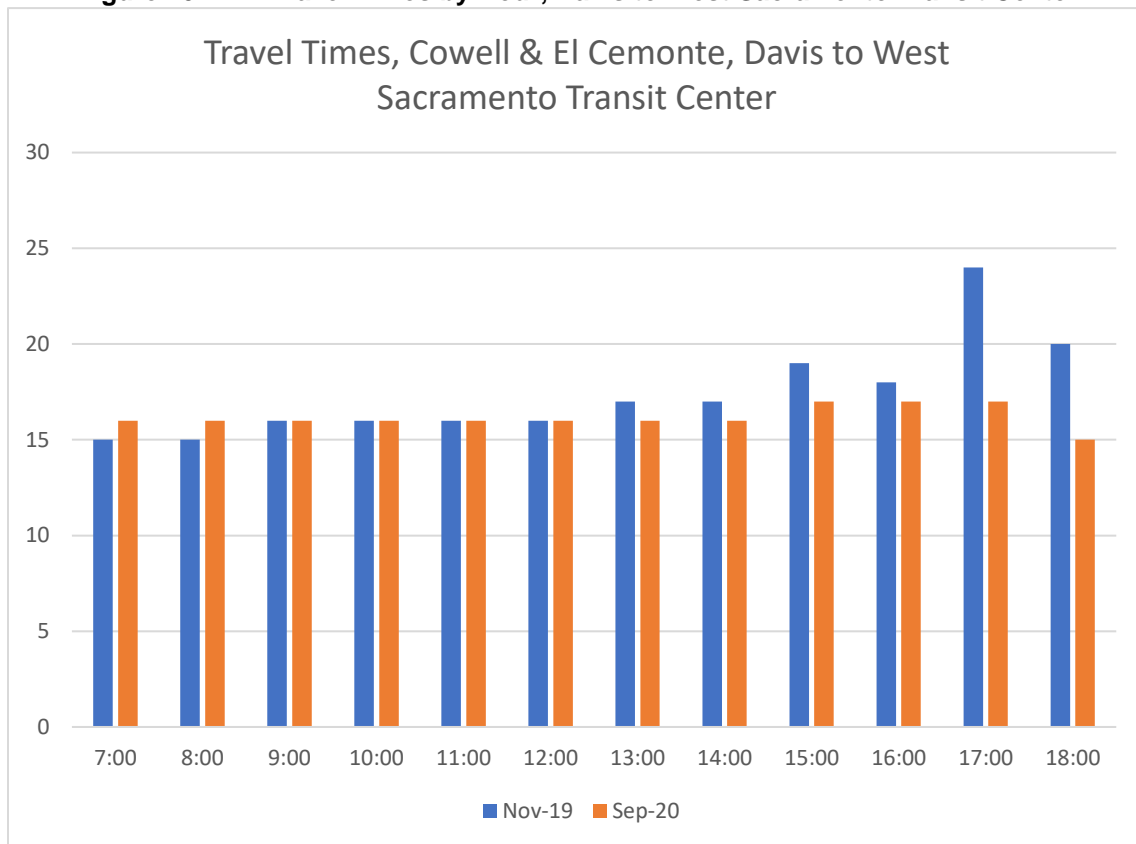
Figure 18 Travel Times by Hour, SMF to Downtown Sacramento**Figure 19** Travel Times by Hour, West Sacramento Transit Center to Davis

Figure 20 Travel Times by Hour, Davis to West Sacramento Transit Center

4. Proposed Service Recovery Plan

Yolobus is no exception to trends in the transit industry of sharply reduced ridership compared to pre-COVID levels.

- Restore trips cut on 42A/42B
- Streamline 42A/42B routing in Davis and downtown Sacramento and route all trips through downtown Sacramento
- Add 30-minute service in peak hours on Routes 42A/42B
- Minimize layover at County Fair Mall during the midday (not all buses will leave on the hour)
- At the request of the City of Woodland, introduce microtransit service and restructure and restore trips on the remaining local Woodland routes
- Restore trips on West Sacramento local routes except Route 35.
- Combine Routes 35 and 39 into a hybrid (commuter + local) and streamlined route connecting Southport with downtown Sacramento, with two midday trips along with peak-period service, and enhance pedestrian facilities along Jefferson Boulevard
- Restore Route 220C as the peak-period connection between Winters and Davis (and replace Route 220 with microtransit)

- Wait on restoring service to key express routes (43, 45, 230) until there is evidence of State workers and University staff returning to work in their offices instead of remotely (the proposed metric for adding back trips is when productivity on these routes equals or exceeds pre-COVID productivity)
- Make discontinuation of other routes permanent, unless there are strong and compelling reasons not to do so
- Add 30-minute service between 6 am and 6 pm on weekdays on Routes 42A/42B when ridership levels begin to approach pre-pandemic levels
- Work with Unitrans on a service plan utilizing YCTD bus operators to assist in service provision in Fall 2021 through Spring 2022 and establish a pilot program to accept Unitrans transfers on Yolobus routes

The table on the following page summarizes the original proposals in the COA, changes due to COVID-19, the new post-COVID proposals, and the weekday impacts of the proposal on ridership and revenue hours. Ridership and revenue hour changes are calculated based on pre-COVID totals. Microtransit ridership in Woodland and Winters is estimated on an average of 2.5 passengers per revenue hour. Figures 21 through 28 depict the revised changes.

Route	Original Proposals Assuming No Increase in Cost	Daily Ridership change	Daily Rev Hr change	Changes due to COVID	New Proposals	New Ridership change	New Rev Hr change
42A/42B	30-minute service 6a-6p weekdays; Streamline in downtown Sacramento and Davis	597	52.70	Shorter weekday span - 5 trips deleted	30-minute service peak hours only weekdays; Streamline in downtown Sacramento and Davis; Operate through Sacramento on all trips; Restore early/late trips; minimize layover	374	15.72
35	Discontinue	-111	-13.95	Shorter weekday span - 3 trips deleted	Combine with 39	-66	-13.08
40	No change	-32	-5.00	Shorter weekday/ Sat. span - 5 wkd/1 Sat trips deleted	Restore early/late trips		
41	No change	-21	-2.00	Shorter weekday span - 2 trips deleted	Restore early/late trips		
210	Restructure Woodland routes			No service	Discontinue	-103	-11.83
					Replace with microtransit	40	16.00
211	Restructure Woodland routes			4 weekday trips and 1 Saturday trip deleted	Restructure with Route 212; restore early/late trips	0	0.05
212	Restructure Woodland routes			3 weekday trips and 1 Saturday trip deleted	Restructure with Route 211; restore early/late trips	0	0.05
214	Restructure Woodland routes			No service	Discontinue	-92	-12.85
					Replace with microtransit	40	16.00
216	Discontinue	-4	-1.90	Replaced by microtransit	Discontinue	-4	-1.90
217	Discontinue	-3	-3.20	No service	Discontinue	-3	-3.20
220	Move earliest Saturday trip to later			No service	Discontinue	-34	-7.18
					Replace with microtransit	20	8.00
240	Shorten route and add time to sched	-47	-4.50	Shorter weekday span - 5 trips deleted	Shorten route and add time to sched; restore early/late trips		
39	Discontinue	-90	-9.90	No service	Combine with 35 (see above)		
220C	No change			No service	No change		
241	Discontinue	-4	-4.40	2 weekday trips deleted	Discontinue	-4	-4.40
242	Discontinue	-12	-1.52	No service	Discontinue	-12	-1.52
243	Discontinue	-5	-1.53	No service	Discontinue	-5	-1.53
43	No change			3 am, 2 pm trips deleted	Continue reduced service	-70	-4.92
43R	No change			No service	Restore	0	0.00
44	Discontinue	-87	-5.87	No service	Discontinue	-87	-5.87
45	No change			1 am, 2 pm trips deleted	Continue reduced service	-29	-3.06
45X	Discontinue	-4	-1.97	No service	Discontinue	-4	-1.97
46	Discontinue	-20	-1.85	No service	Discontinue	-20	-1.85
230	No change			1 am, 1 pm trip deleted	Continue reduced service	-21	-2.12
232	Discontinue	-2	-1.97	No service	Discontinue	-2	-1.97
	TOTAL BUS	155	-6.85			-182	-63.43

NOTE: Ridership and revenue hour changes are from pre-COVID levels

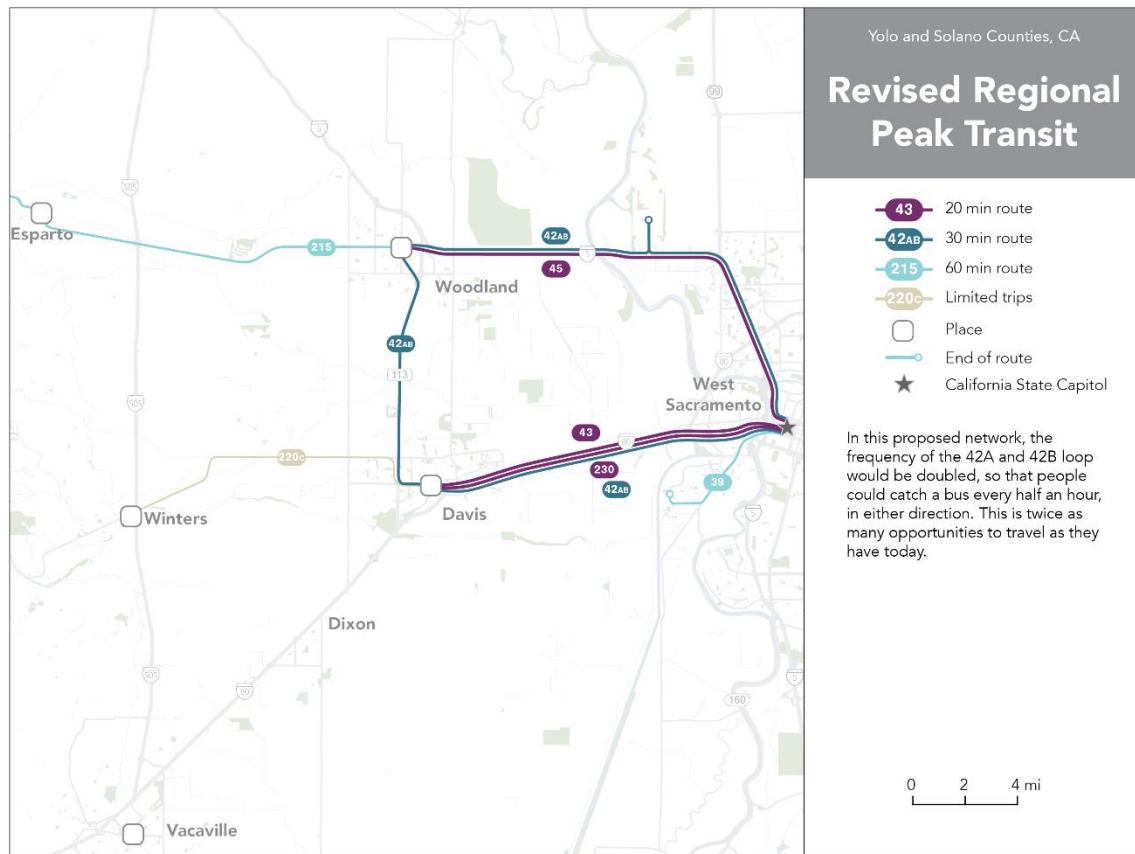
Figure 21 **Revised Peak Transit Network**

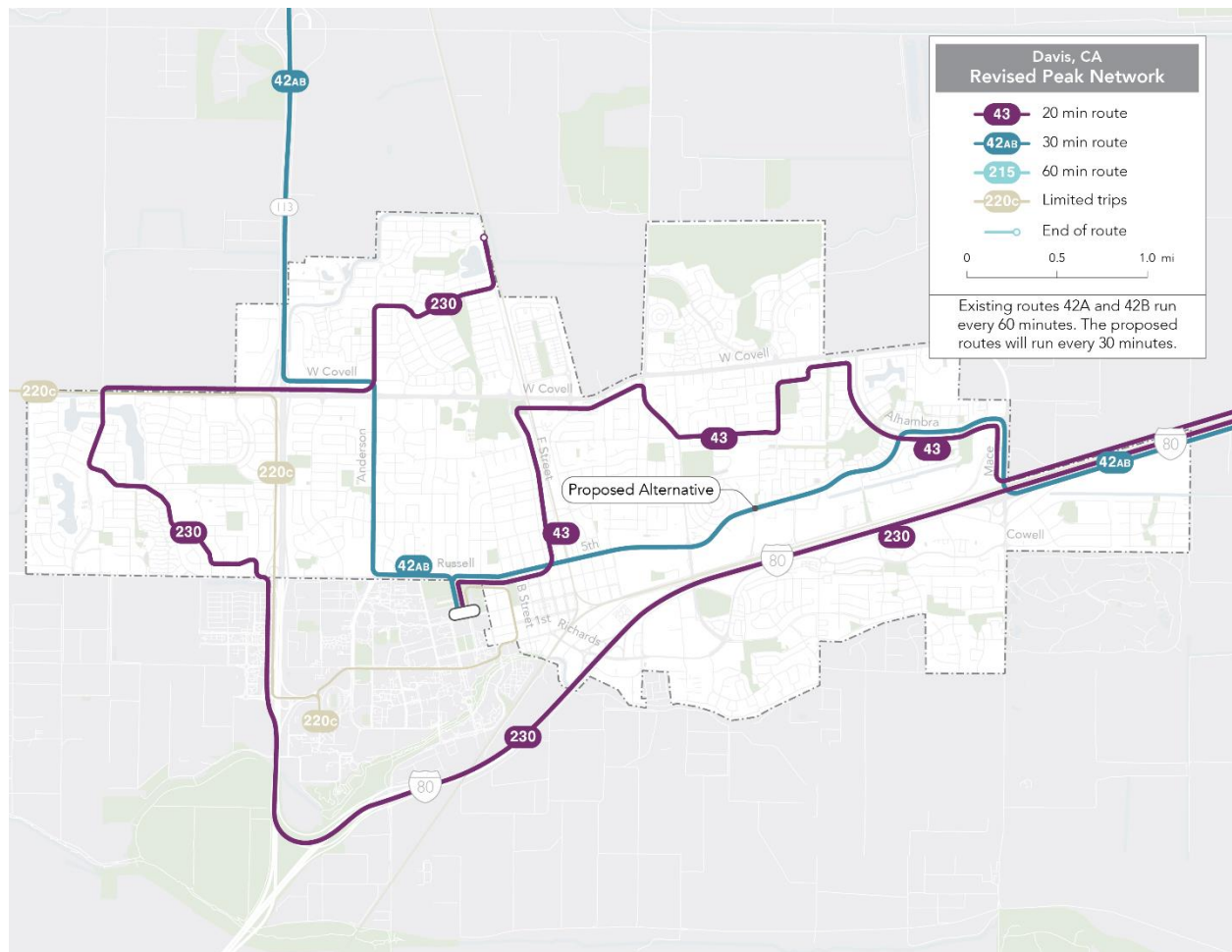
Figure 22 **Revised Peak Transit Network in Davis**

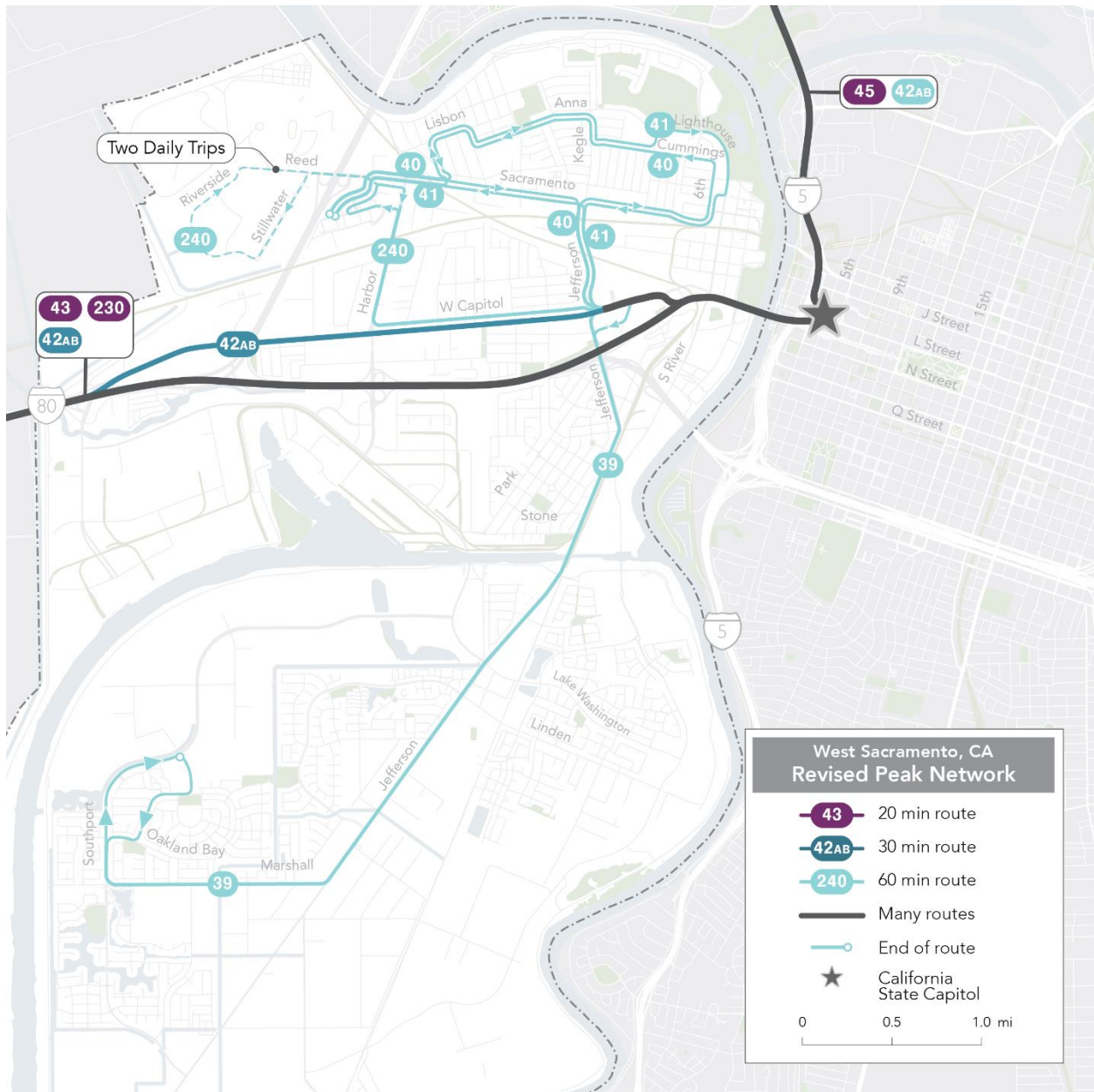
Figure 23 **Revised Peak Transit Network in West Sacramento**

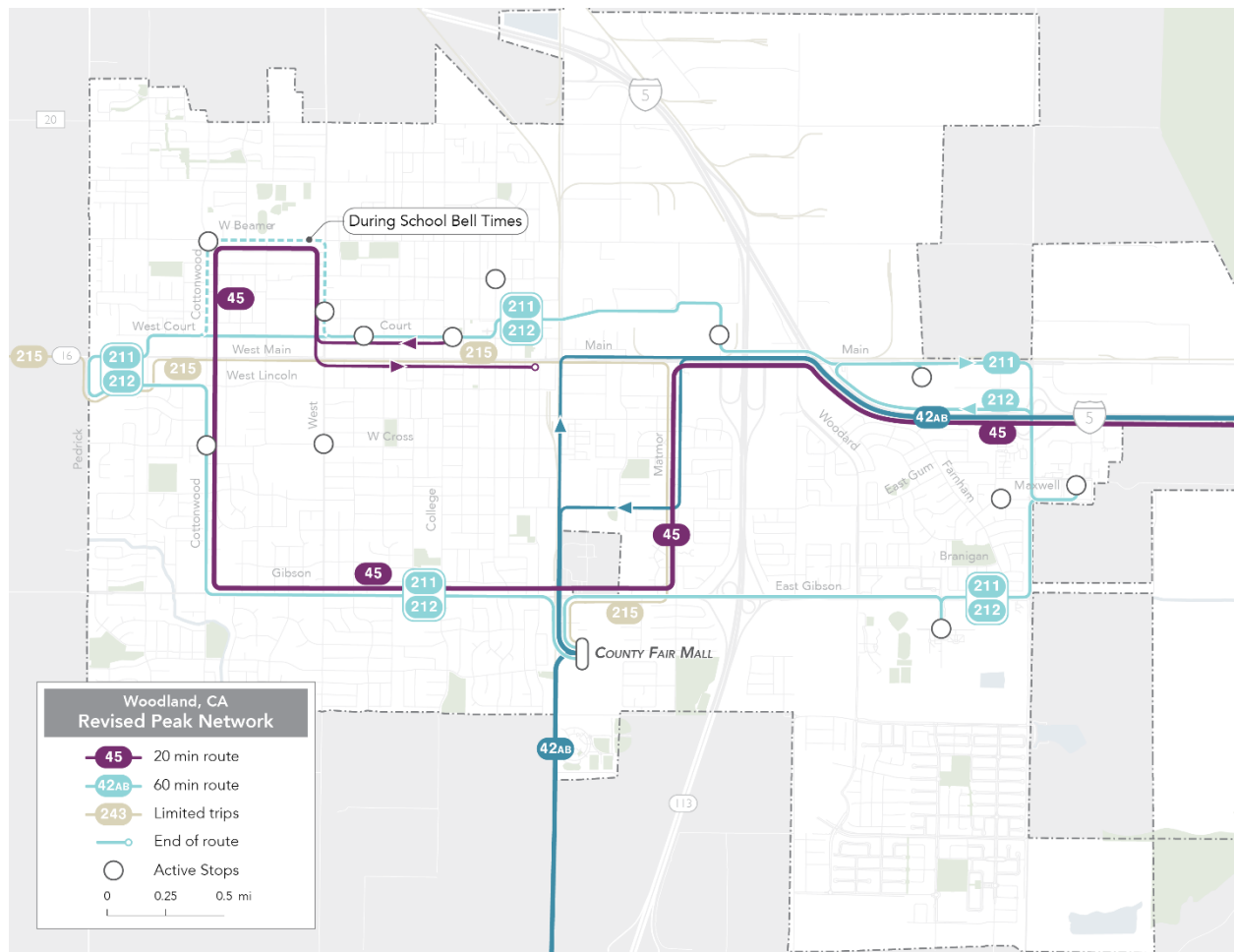
Figure 24 Revised Peak Transit Network in Woodland

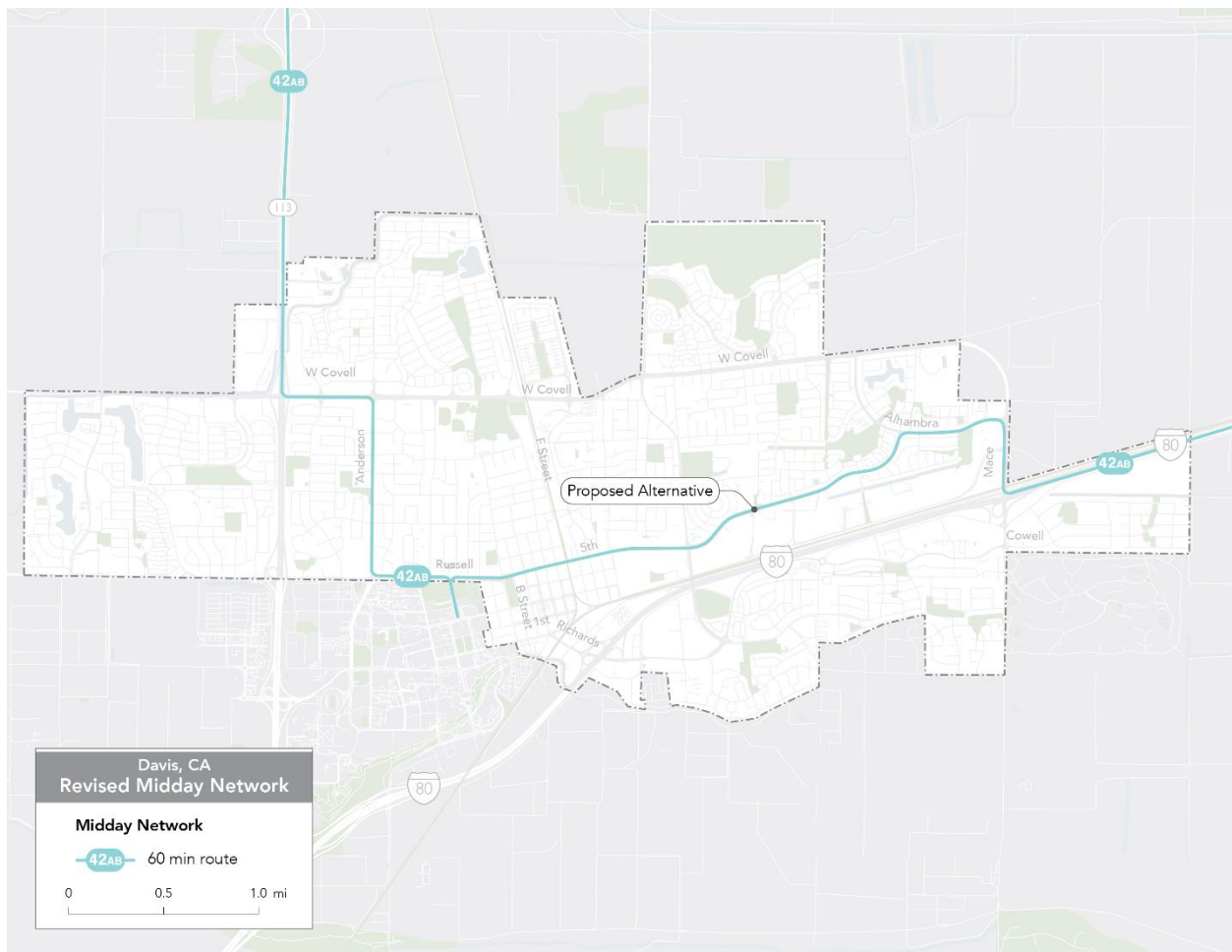
Figure 26 **Revised Midday Transit Network in Davis**

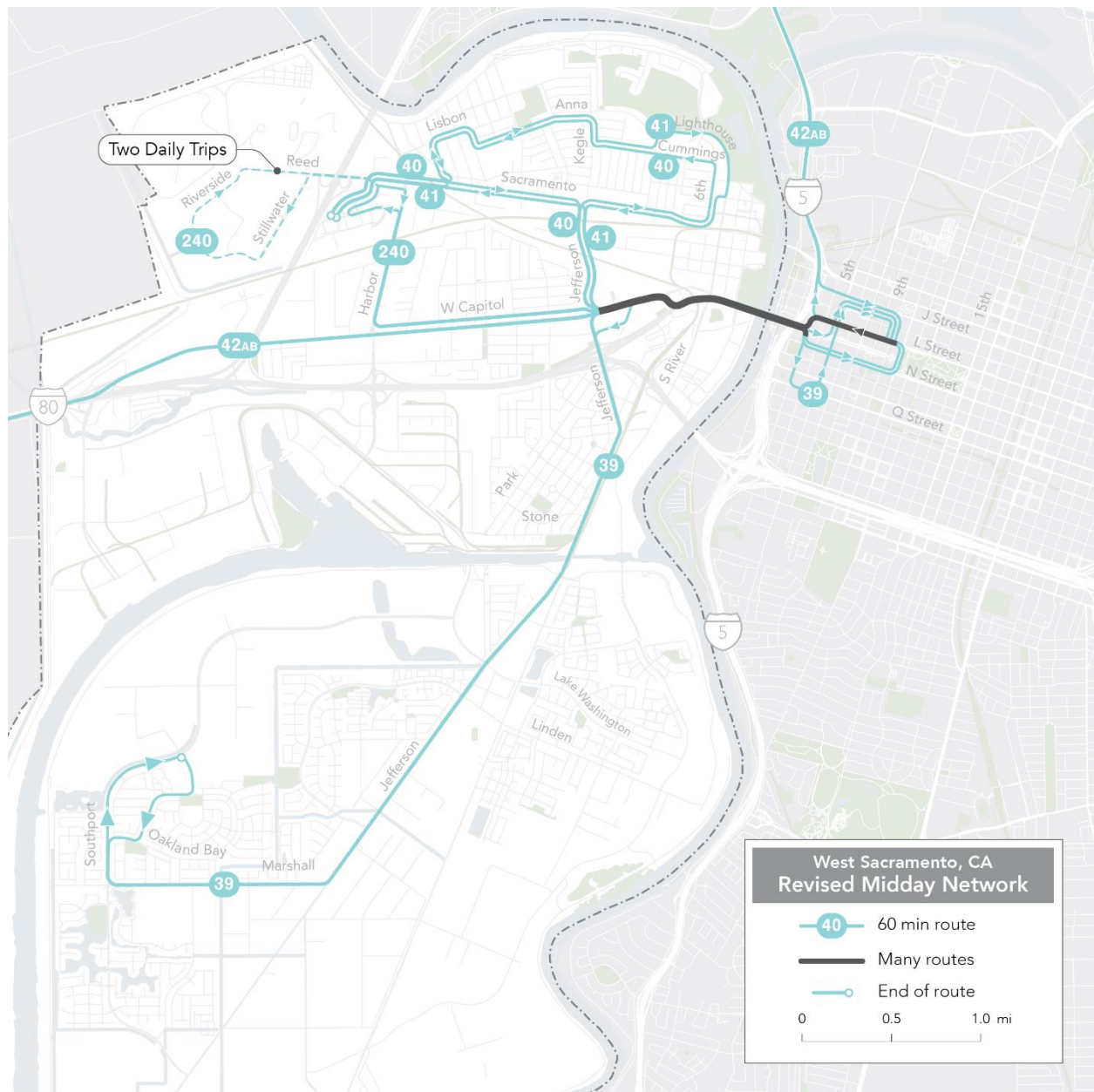
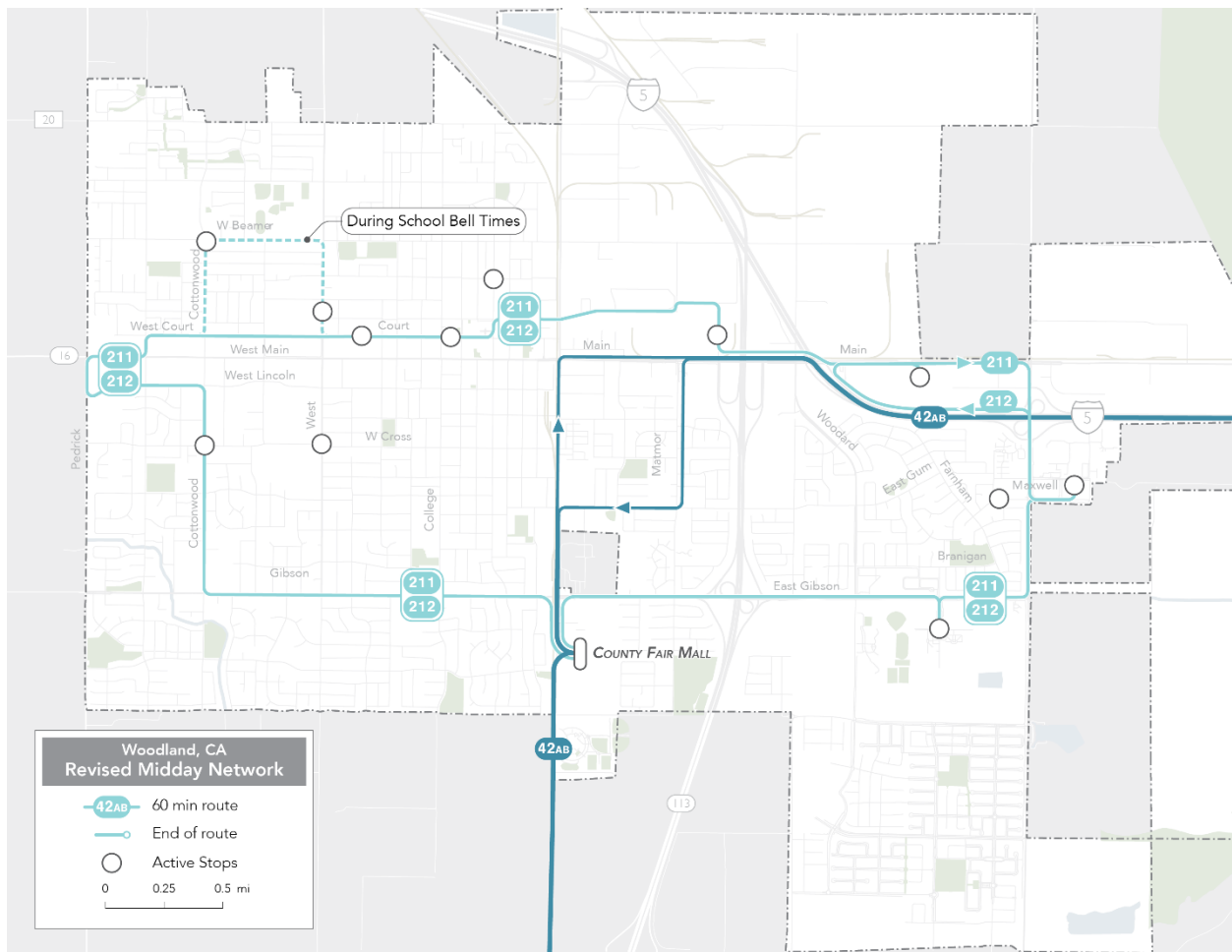
Figure 27 Revised Midday Transit Network in West Sacramento

Figure 28 Revised Midday Transit Network in Woodland

5. Summary

The revised service plan has been developed based on a proposed service recovery strategy emphasizing travel by essential workers and low-income individuals. Lower priority is given to commute and express trips because it is not known how many state office workers in downtown Sacramento or employees at UC Davis will return to their offices on a 5-day-a week basis.

YCTD has maintained trips on its two most productive express routes (Routes 43 and 45), and a metric is proposed that would restore all trips on these routes when the overall productivity levels reach pre-COVID levels. The revised plan assumes that microtransit service will replace certain fixed routes in Woodland and Winters. The revised plan also assumes that current peak-hour travel times on I-5 and I-80 will continue for the foreseeable future, removing the need to add time in the schedules for routes utilizing these roads.

Table 2 summarizes the revised service plan and its projected impacts to ridership, revenue hours, and vehicle hours (or “gate to gate” hours, a measure used in calculating payments to YCTD’s contractor).

Table 2 Revised Service Plan

Route	Revised Weekday Proposals	New Ridership change	New Rev Hr change	New Veh Hr change
42A/42B	30-minute service peak hours only weekdays; Streamline in downtown Sacramento and Davis; Operate through Sacramento on all trips; Restore early/late trips; minimize layover	374	15.72	16.16
35	Combine with 39	-66	-13.08	-15.63
40	Restore early/late trips			0.00
41	Restore early/late trips			0.00
210	Discontinue	-103	-11.83	-12.03
	Replace with microtransit	40	16.00	16.00
211	Restructure with Route 212; restore early/late trips	0	0.05	0.05
212	Restructure with Route 211; restore early/late trips	0	0.05	0.05
214	Discontinue	-92	-12.85	-13.03
	Replace with microtransit	40	16.00	16.00
216	Discontinue	-4	-1.90	-1.90
217	Discontinue	-3	-3.20	-3.20
220	Discontinue	-34	-7.18	-8.20
	Replace with microtransit	20	8.00	8.00
240	Shorten route and add time to sched; restore early/late trips			0.00
39	Combine with 35 (see above)			0.00
220C	No change			0.00
241	Discontinue	-4	-4.40	-6.14
242	Discontinue	-12	-1.52	-1.74
243	Discontinue	-5	-1.53	-2.23
43	Continue reduced service	-70	-4.92	-7.44
43R	Restore	0	0.00	0.00
44	Discontinue	-87	-5.87	-8.41
45	Continue reduced service	-29	-3.06	-4.30
45X	Discontinue	-4	-1.97	-2.05
46	Discontinue	-20	-1.85	-3.55
230	Continue reduced service	-21	-2.12	-2.83
232	Discontinue	-2	-1.97	-2.43
	Total Weekday Bus	-182	-63.43	-78.83
	Total Weekday Microtransit	100	40.00	40.00
Route	Revised Saturday Proposals	New Ridership change	New Rev Hr change	New Veh Hr change
35	Discontinue	-24	-10.95	-11.41
210/214	Replace with microtransit	20	8.00	8.00
220	Discontinue	-53	-7.18	-8.20
	Replace with microtransit	20	8.00	8.00
	Total Saturday Bus	-77	-18.13	-19.61
	Total Saturday Microtransit	40	16.00	16.00
Route	Revised Sunday Proposals	New Ridership change	New Rev Hr change	New Veh Hr change
35	Discontinue	-13	-8.95	-9.28
210/214	Replace with microtransit	20	8.00	8.00
	Total Sunday Bus	-13	-8.95	-9.28
	Total Sunday Microtransit	20	8.00	8.00

NOTE: Ridership and revenue hour changes are from pre-COVID levels