



**Board of Directors  
Regular Meeting Agenda**

**October 25, 2023**

**1:30 p.m.**

**Lunch: 11:30**

**Round Table Pizza 292 S State St, Ukiah  
Round Table Pizza 740 S Main St, Fort Bragg**

**MTA Board of Directors**

Saprina Rodriguez, Chair  
Jim Tarbell, Vice Chair  
Bruce Richard  
Tess Albin-Smith  
Dan Doyle  
Dan Gjerde  
Susan Sher

**Fort Bragg**

Diana Stuart Fort Bragg Division  
190 East Spruce  
Conference Room

*Teleconference with:*

**Ukiah**

Ukiah Valley Conference Center  
Chardonnay Room  
200 South School Street

*The Chair will call for public comments during the Public Comment section of the agenda as well as during each agenda item discussion. Members of the public may also submit questions via email to [sara@mendocinotransit.org](mailto:sara@mendocinotransit.org) and these comments will be read aloud during the public comment section of the meeting and be made part of the official record of the meeting. Comments must be submitted prior to the close of the comment period.*

*Please visit <https://mendocinotransit.org/board-meetings/> to view available agenda background documents*

## **AGENDA ITEMS**

### **A. CALL TO ORDER**

### **B. PUBLIC COMMENT**

*MTA Board of Directors welcomes in-person participation in its meetings. Comments shall be limited to three (3) minutes per person so that everyone may be given an opportunity to be heard. To expedite matters and avoid repetition, whenever any group of people wishes to address the MTA Board of Directors on the same subject matter, the Chair may request that a spokesperson be chosen by the group. This item is limited to matters under the jurisdiction of the Mendocino Transit Authority which are not on the posted agenda. Public criticism of the MTA Board will not be prohibited. No action shall be taken.*

### **C. CONSENT CALENDAR**

1. Approval of Minutes of August 30, 2023 Regular Board Meeting
2. Approval of Minutes of September 22, 2023 Special Board Meeting
3. Acceptance of Preliminary Unaudited Financial Statements July – August 2023
4. Acceptance of Service Performance Report
5. Acceptance of GASB 68 Report

### **D. ACTION & DISCUSSION**

1. Unmet Needs
2. Virtual Presentation- Ukiah Transit Center Feasibility Study Presentation by LSC and Design Workshop to Present the Draft Renderings.
3. Discussion In-Person Board Meetings
4. Discussion on Clara Avenue- Community Concerns
5. Discussion on SB125 and TIRCIP
6. Bus Procurements

## **E. DIRECTOR AND MANAGEMENT REPORTS**

1. Matters from Management
2. Matters From MCOG
3. Matters from Director

Anticipated adjournment is 3:30 p.m

### **Americans with Disabilities Act (ADA) Compliance**

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**Board of Directors  
Regular Meeting Minutes**

Wednesday, August 30, 2023

1:30 p.m.

**MTA Directors in Attendance**

Saprina Rodriguez, Chair  
Jim Tarbell, Vice Chair  
Bruce Richard  
Dan Gjerde  
Dan Doyle  
Susan Sher

**MTA Directors Absent**

Tess Albin-Smith

**Staff in Attendance**

Jacob King, Executive Director  
Mark Harvey, CFO  
Dawn White, Mobility Manager  
Becky Oseguera HR Director  
Bret Byrd, Maintenance Manager  
Luis Martinez, Operations Manager  
Sara Marquez, Assistant Clerk of the Board

*Pursuant to Governor Newsom's Executive Orders N-29-20 revised on June 11, 2021, and Executive Order N-08-21 revised on June 11, 2021, and pursuant to AB 361, members of the MTA Board of Directors will participate in this meeting via teleconference or videoconference.*

**AGENDA ITEMS**

- A. CALL TO ORDER** - Chair Rodriguez called the meeting to order at 1:30 pm
- B. PUBLIC COMMENT** - None

Director Tarbell joined the meeting at 1:32 p.m.

**C. CONSENT CALENDAR**

1. Approval of Minutes of July 26, 2023 Regular Board Meeting

**Upon Motion** by Director **Sher** seconded by Director **Richard** the Board accepted the Consent Calendar C1. with few notations by roll call vote: **AYES:** Tarbell, Richard, Doyle, Sher Gjerde, and Chair Rodriguez **NOES:**0 **ABSTAIN:** Albin-Smith **ABSENT:** 0

2. Acceptance of Preliminary Unaudited Financial Statements July – June 2023

**Upon Motion** by Director **Gjerde** seconded by Director **Albin-Smith** the Board accepted the Preliminary Unaudited Financial Statements July -June 2023 by roll call vote: **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:** 0

3. Acceptance of Service Performance Report

**Upon Motion** by Director **Albin-Smith** seconded by Director **Tarbell** the Board accepted the Consent Calendar items C.3 Acceptance of Service Performance Report by roll call vote: **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:**0

**D. ACTION & DISCUSSION**

1. Unmet Needs- None
2. Ukiah Transit Center Feasibility Study Presentation by LSC Transportation Consultants.

Loretta Ellard from MCOG presented Justine Marmesh and Gordan Shaw from LSC Transportation who gave a presentation about the analysis of the preferred site plans for the Transit Center Feasibility Study, After the presentation Marmesh and Shaw were looking for concurrence from the board on a preferred site. The board gave directions to the executive director to coordinate a meeting to go over to proposed sites in person. These are the sites 1<sup>st</sup> site on Mason St. (Great Redwood Trail), 2<sup>nd</sup> site Perkins St. (Savings Bank) 4<sup>th</sup> site is North Orchard Ave. (North of Kohl's)

3. Discussion and Possible Adoption of Resolution 2023-11 Approving a Collective Bargaining Agreement with Teamsters Local #665 – Jacob King

**Upon Motion** by Director **Gjerde** seconded by Director **Albin-Smith** the Board accepted Resolution 2023-11 Approving a Collective Bargaining Agreement with Teamsters Local #665 by roll call vote: **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:**0

4. Discussion and Possible Adoption of Resolution 2023-12 Approving Application for FY 23-24 State of Good Repair Funds, Funding the Ukiah Transit Center project.

**Upon Motion** by Director **Richard** seconded by Director **Albin-Smith** the Board approved Resolution 2023-12 Approving Application for FY 23-24 State of Good Repair Funds, Funding the Ukiah Transit Center project. by roll call vote: **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher, and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:**0

5. Discussion and Possible Approval for MTA to host the 2024 North State Transit Symposium in Ukiah

**Upon Motion** by Director **Richard** seconded by Director **Sher** the Board approved for MTA to host the 2024 North State Transit Symposium in Ukiah by roll call vote: **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher, and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:**0

6. Discussion and Possible Adoption of Resolution No. 2023-13 Approving 23/24 Capital Budget Amendment, Gillig 35' All Electric Bus and Charging Infrastructure

The amended expenditure in the MTA Capital Budget is for the procurements of 35' All Electric Gillig Bus and accompanying Charging infrastructure and installation these funds will be funded by the MCOG Capital Reserve and FTA 5339.

**Upon Motion** by Director **Albin-Smith** seconded by Director **Sher**, the Board approved Resolution No. 2023-09 Approving 23/24 Capital Budget Amendment, Electronic Fare Box Procurement by roll call vote. **AYES:** Tarbell, Richard, Albin-Smith, Doyle, Gjerde, Sher, and Chair Rodriguez **NOES:**0 **ABSTAIN:**0 **ABSENT:**0

## **E. DIRECTOR AND MANAGEMENT REPORTS**

### **1. Matters from Management**

**Jacob King**, Executive Director, reported that currently he is working on the procurement policies, gearing up for NTD, that has been updated with new regulations. Also working with Caltrans on reimbursement forms. Has worked on planning the Redwood Valley bus stop because CALTRANS has requested to move it a little bit west King also mentioned that he and Luis Martinez, the Operations manager finished the validator demonstration project. King also has been working on the budget and amendment capital budget this month and submitted the 5310 grants and State of Good repair grant. King also reported that he has been working with Bob and Brett at the shop on the PG&E project.

**Bret Byrd**, Maintenance Manager, reported that he has been working with executive

director King to send the maintenance team to Humbolt for high voltage classes from GILLIC, The team was very excited to take the class and they have mentioned that they learned a lot of safety procedures and are very happy to have been able to take the class.

**Becky Oseguera HR Director** reported that MTA has a new finance account assistant that just started and she's a great addition to the team. Currently has positions open for vehicle operators for Ukiah, Fort Bragg, and South Coast, and 2 open positions for cleaners in Ukiah. All open positions are posted on the MTA website and indeed.

**Luis Martinez**, Operations Manager reported that he and Executive Director King have scheduled a meeting to meet with Swiftly. Martinez also mentioned that the school just started back up in session 2 weeks ago.

**Mark Harvey**, MTA CFO, reported that he will be working on the budget.

## **2 Matters From MCOG**

**No matters**

## **3 Matters from Directors**

**Sher:** suggested meeting in person for the board meeting at least 4 times a year. (Quarterly). Sher would like to put the ad hoc with board members and MTA staff committee on the next agenda to discuss the size of the buses.

**Tarbell**, supports the suggestion of having the board meeting in person.

**Gjerde:** supports the suggestion of having the board meeting in person. He also passed on a suggestion from a long-time passenger that route 65 is a bargain and that it could be advertised that way.

**Chair Rodriguez** – mentioned that she supports the suggestion of having the board meeting in different communities, but it also worries her that travel will increase the absences of directors. And there is travel reimbursement in case any directors would like to utilize it.

The meeting was adjourned at 4:15 p.m.

## **Americans with Disabilities Act (ADA) Compliance**

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**Board of Directors  
Special Meeting Minutes**

Friday, September 22, 2023

10:00 a.m.

**MTA Directors in Attendance**

Saprina Rodriguez, Chair  
Bruce Richard  
Dan Gjerde  
Susan Sher

**MTA Directors Absent**

Tess Albin-Smith  
Jim Tarbell, Vice Chair  
Dan Doyle

**Staff in Attendance**

Jacob King, Executive Director  
Mark Harvey, CFO  
Dawn White, Mobility Manager  
Becky Oseguera HR Director  
Bret Byrd, Maintenance Manager  
Luis Martinez, Operations Manager  
Sara Marquez, Assistant Clerk of the Board

*Pursuant to Governor Newsom's Executive Orders N-29-20 revised on June 11, 2021, and Executive Order N-08-21 revised on June 11, 2021, and pursuant to AB 361, members of the MTA Board of Directors will participate in this meeting via teleconference or videoconference.*

**AGENDA ITEMS**

- A. CALL TO ORDER** - Chair Rodriguez called the meeting to order at 10:05 am
- B. PUBLIC COMMENT** – None
- C. ACTION & DISCUSSION**



C.1 Board MTA Bus to Visit Potential Future Ukiah Transit Center Site Locations:

- a. Mason Street –*south of bus stop*
- b. E Perkins St (Old Wendy's location)
- c. Property North of Kohl's

C.2 Board MTA Bus to return to MTA Office 241 Plant Road, Ukiah

C.3 Discussion and Possible Direction to staff on the preferred site.

The board of directors that were present visited the 3 site locations, after visiting the sites directors voted on the preferred site and gave directions to staff.

**Upon Motion** by Director **Richard** seconded by Director **Rodriguez** the Board chooses the preferred site which is the Property North of Kohl's by roll call vote: **AYES:** Richard, Gjerde, and Chair Rodriguez **NOES:** Sher **ABSTAIN:** **ABSENT:** Tarbell, Albin-Smith, and Doyle

The meeting was adjourned at 12:14 p.m.

**Americans with Disabilities Act (ADA) Compliance**

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Meeting Date: October 25th, 2023

Agenda Item: # C.3

## AGENDA SUMMARY REPORT

**SUBJECT:**

Preliminary Unaudited Financial Statements July 2023 – August 2023

**SUMMARY:**

Preliminary Unaudited Financial Reports for the Months of July 2023 through August 2023 from MTA's QuickBooks accounting system including the Statement of Net Position and Statement of Revenues and Expenses.

Revenue of \$962,976 is 13.4% of budgeted revenue of \$7,202,627 for the year, with 16.7% of year elapsed.

Expenses of \$1,128,387 are 16.0% of budgeted expenses of \$7,055,977 for the year, with 16.7% of year elapsed.

As of the date these preliminary financial statements were prepared, Mendocino County had not yet closed FY2022-2023 on their MUNIS accounting system which has an impact on our QuickBooks data. There may be additional adjustments.

**STAFF RECOMMENDATION:**

Accept Unaudited Financial Statements for July 2023 through August 2023.

**ATTACHMENTS:**

Statement of Net Position as of August 31st, 2023  
Statement of Revenues and Expenses July 2023 – August 2023.

**Mendocino Transit Authority**  
**Statement of Net Position**  
As of August 31st, 2023

**ASSETS**

**Current Assets**

**Checking/Savings**

**101.900 · Cash**

**101.100 · Cash-Operating**

Operating Cash 540,544

LCTOP Operating 167,356

Senior Operating 91,763

Payroll & Benefits Operating 212,581

**Total 101.100 · Cash-Operating Total 1,012,244**

**101.200 · Cash-Capital**

101.202 · Capital Wkg-MUNIS #4100 6,518

101.203 · Cap CALOES -MUNIS #4140 2,399

101.204 · Capital PTMISEA-MUNIS #4230 2,771

101.227 · Cap LCTOP-Umpqua #2776 0

**Total 101.200 · Cash-Capital 11,689**

**Total 101.900 · Cash 1,023,933**

**Total 102.000 · Accounts Receivable 1,123,769**

**Other Current Assets**

**Total 102.300 · Grants Receivable 4,237,741**

**Total 102.100 · Accounts Receivable Other 30,601**

**Total 103.990 · Inventory 33,478**

**104.199 · Prepaid Expenses Total**

104.101 · Prepaid Expenses 15,416

104.102 · Prepaid Insurance 105,730

104.103 · Prepaid Workers Comp 9,903

**Total 104.199 · Prepaid Expenses Total 131,049**

**Total 104.200 · Undeposited Funds 11,611**

**Total Other Current Assets 4,444,481**

**Total Current Assets 6,592,183**

**Fixed Assets**

**Total 111.900 · Fixed Assets 23,055,185**

**Total 111.910 · Accumulated Depreciation -14,067,293**

**Total 121.900 · Intangible Total 15,000**

**Total 121.910 · Accum Amortization Total -15,000**

**Total 122.900 · Right to Use - Willits Lease Net 45,150**

**Total Fixed Assets 9,033,042**

**Other Assets**

**Total 131.900 · Deferred Outflows of Resource 1,410,508**

**Total Other Assets 1,410,508**

**TOTAL ASSETS 17,035,733**

**Mendocino Transit Authority**  
**Statement of Net Position**  
As of August 31st, 2023

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

**Total Accounts Payable** 1,136,487

**Credit Cards**

201.300 · Umpqua Credit Card 522.50

**Total Credit Cards** 522.50

**Other Current Liabilities**

202.100 - Deferred Grant Revenue 481,390

**203.160 · CalPERS Loan Repayments**

203.170 · CalPERS Svc Credit BuyBack 484.65

203.160 · CalPERS Loan Repayments - Other 958.55

**Total 203.160 · CalPERS Loan Repayments** 1,443.20

205.700 · Uncashed Checks 9,422

**205.900 · Accruals Total**

201.101 · Accrued Expenses 72.13

203.140 · Misc Deductions 4,574

205.200 · Accrued Payroll 136,594

205.300 · Accrued Retirement 6,278.77

205.500 · Accrued Vacation 176,533

205.600 · Accrued Sick Leave 93,309

**Total 205.900 · Accruals Total** 417,361

**206.900 · Lease Liabilities**

206.000 · Lease Liability - Willits Lease 45,687.00

**Total 206.900 · Lease Liabilities** 45,687.00

**Total Other Current Liabilities** 953,860

**Total Current Liabilities** 2,092,313

**Long Term Liabilities**

**231.900 · Prov-Restricted Funds**

231.100 · Provision for Liability 18,415

231.200 · Provision for Vehicle Damage 10,054

231.300 · Provision for Unemployment 146,862

231.400 · Provision for Cafeteria Plan 17,486

**Total 231.900 · Prov-Restricted Funds** 192,818

235.300 · Deferred Inflows of Resource 244,062

235.910 · Pension Liabilities 3,161,135

**Total Long Term Liabilities** 3,598,015

**Total Liabilities** 5,690,328

**Equity**

**Total 399.900 · Equity** 11,707,217

**Net Income** -361,813

**Total Equity** 11,345,405

**TOTAL LIABILITIES & EQUITY** 17,035,733

**Mendocino Transit Authority**  
**Statement of Revenues, Expenses**  
**July 2023 - August 2023**

|   | TOTAL           |           |             |
|---|-----------------|-----------|-------------|
|   | Jul '23-Aug '23 | Budget    | % of Budget |
| Ordinary Income/Expense                     |                 |           |             |
| Income                                      |                 |           |             |
| 411.000 · OPERATING REVENUE.                |                 |           |             |
| 401.110 Fixed Route Farebox Revenue         | 33,697          | 225,000   | 15.0%       |
| 401.111 Dial-A-Ride Farebox Revenue         | 7,743           | 70,000    | 11.1%       |
| 402.100 Redwood Coast Regional Center       | 11,220          | 65,000    | 17.3%       |
| 409.200 · Sonoma County Contract            | 30,000          | 181,000   | 16.6%       |
| Total 411.000 · OPERATING REVENUE.          | 82,660          | 541,000   | 15.3%       |
| 420.000 · REVENUES FROM OTHER SOURCES       |                 |           |             |
| 406.100 · Advertising Contract              | 20,431          | 125,000   | 16.3%       |
| 407.100 · Maintenance Revenue               | 6,602           | 30,500    | 21.6%       |
| 407.400 · Investment(Interest) Income       | 10              | 7,500     | 0.1%        |
| 407.500 · Other - Fuel Rebates, Etc.        | 715             | 14,000    | 5.1%        |
| 409.100 · Local Transportation Fund (LTF)   | 611,964         | 3,721,782 | 16.4%       |
| 409.109 · LTF - Senior Centers - income     | 206,472         | 681,249   | 30.3%       |
| 510.100 · LTF - Senior Centers - expense    | -206,472        | -681,249  | 30.3%       |
| 407.115 - Senior Center Administration      | 0               | 26,500    | 0.0%        |
| 409.110 · State Transit Assistance (STA)    | 240,594         | 1,293,571 | 18.6%       |
| 422.000 · 5310 Operating Assistance         | 0               | 150,000   | 0.0%        |
| 413.101 · 5311 Operating Assistance         | 0               | 717,774   | 0.0%        |
| 413.110 · 5311(f) Operating Assistance      | 0               | 300,000   | 0.0%        |
| 413.113 · 5311 CARES Assistance             | 0               | 200,000   | 0.0%        |
| 413.113 · 5311(f) CARES Assistance          | 0               | 75,000    | 0.0%        |
| Total 420.000 · REVENUES FROM OTHER SOURCES | 880,316         | 6,661,627 | 13.2%       |
| Total Income                                | 962,976         | 7,202,627 | 13.4%       |
| Expense                                     |                 |           |             |
| Total 501.100 · WAGES                       | 638,034         | 3,298,155 | 19.3%       |
| Total 510.000 · BENEFITS                    | 214,082         | 1,711,847 | 12.5%       |
| 520.000 · SERVICE/USER FEES                 |                 |           |             |
| 521.000 · Vehicle Technical Services        | 1,271           | 10,000    | 12.7%       |
| 521.250 · Towing                            | 0               | 2,400     | 0.0%        |
| 521.500 · Property Maintenance Services     | 98              | 3,500     | 2.8%        |
| 521.700 · Contract IT Services              | 8,000           | 32,000    | 25.0%       |
| 503.202 · Legal Counsel                     | 1,403           | 30,000    | 4.7%        |
| 508.100 · Purch. Trans (Willits DAR)        | 0               | 2,400     | 0.0%        |
| 523.000 · Marketing                         | 2,513           | 12,000    | 20.9%       |
| 509.300 · Advertising, Legal Notices        | 3,306           | 48,000    | 6.9%        |
| 524.000 · Software Maintenance Fees         | 3,304           | 45,000    | 7.3%        |
| 524.200 · Drug & Alcohol Services           | -690            | 8,500     | -8.1%       |
| 525.000 · Facility Security System          | 210             | 2,500     | 8.4%        |
| 525.500 · Accident / Incident Payables      | -17,521         | 25,000    | -70.1%      |
| 503.200 · Professional & Technical Svcs     | 46,228          | 250,000   | 18.5%       |
| Total 520.000 · SERVICE/USER FEES           | 48,122          | 471,300   | 10.2%       |
| 530.000 · MATERIALS & SUPPLIES              |                 |           |             |
| 504.110 · Fuel                              | 106,915         | 650,000   | 16.4%       |
| 504.120 · Tires                             | 1,868           | 52,000    | 3.6%        |
| 504.115 · Lubrication                       | 134             | 27,000    | 0.5%        |
| 532.500 · Tools                             | 431             | 3,500     | 12.3%       |
| 504.100 · Vehicle Maint & Repair Parts      | 16,950          | 62,500    | 27.1%       |
| 504.200 · Expensed Parts                    | 124             | 3,125     | 4.0%        |
| 504.610 · Shop Supplies                     | 494             | 10,000    | 4.9%        |
| 504.620 · Facilities,Maint & Repair Parts   | 5,568           | 45,000    | 12.4%       |
| 504.400 · Office Supplies                   | 2,752           | 35,000    | 7.9%        |

**Mendocino Transit Authority**  
**Statement of Revenues, Expenses**  
**July 2023 - August 2023**

|   | TOTAL               |                    |              |
|---|---------------------|--------------------|--------------|
|   | Jul '23-Aug '23     | Budget             | % of Budget  |
| 509.200 · Printing (Schedules,brochures)                | 0                   | 15,000             | 0.0%         |
| 537.000 · Safety & Emergency Supplies                   | 240                 | 5,000              | 4.8%         |
| 537.500 · Other Materials & Supplies                    | 3,268               | 25,000             | 13.1%        |
| <b>Total 530.000 · MATERIALS &amp; SUPPLIES</b>         | <b>138,744</b>      | <b>933,125</b>     | <b>14.9%</b> |
| <b>540.000 · UTILITIES.</b>                             |                     |                    |              |
| 541.000 · MTA Base -Water, Sewer & Waste                | 2,209               | 12,500             | 17.7%        |
| 541.250 · FB-Water,Sewer, Waste & Propane               | 618                 | 7,000              | 8.8%         |
| 541.500 · Willits-Water, Sewer & Waste                  | 271                 | 3,000              | 9.0%         |
| 542.000 · PG&E-Ukiah, Fort Bragg,Willits                | 2,760               | 27,500             | 10.0%        |
| 543.000 · TPX- Ukiah Phones / Internet                  | 7,304               | 50,000             | 14.6%        |
| 543.250 · Comcast-Fort Bragg Phones/Inter               | 119                 | 1,750              | 6.8%         |
| 544.000 · Verizon-Admin / OPS Cellular                  | 6,135               | 35,000             | 17.5%        |
| <b>Total 540.000 · UTILITIES.</b>                       | <b>19,415</b>       | <b>136,750</b>     | <b>14.2%</b> |
| <b>Total 560.000 · VEHICLE,CASUALTY &amp; LIABILITY</b> | <b>55,430</b>       | <b>375,000</b>     | <b>14.8%</b> |
| <b>570.000 · TAXES</b>                                  |                     |                    |              |
| 571.000 · Taxes-State Bd of Equalization                | 127                 | 600                | 21.2%        |
| 572.000 · Vehicle Licensing & Reg Fees                  | 0                   | 1,700              | 0.0%         |
| <b>Total 570.000 · TAXES</b>                            | <b>127</b>          | <b>2,300</b>       | <b>5.5%</b>  |
| <b>580.000 · MISCELLANEOUS</b>                          |                     |                    |              |
| 504.510 · Dues & Subscriptions                          | 4,263               | 16,000             | 26.6%        |
| 502.700 · Travel  | 3,509               | 50,000             | 7.0%         |
| 582.250 · Board Expenses                                | 261                 | 6,500              | 4.0%         |
| 583.000 · Safety Program                                | 0                   | 2,000              | 0.0%         |
| 509.800 · Training                                      | 3,106               | 20,000             | 15.5%        |
| 584.500 · CDL & DOT Physical Expenses                   | 1,435               | 7,000              | 20.5%        |
| 509.100 - Other Miscellaneous                           | 335                 | 15,000             | 2.2%         |
| <b>Total 580.000 · MISCELLANEOUS</b>                    | <b>12,908</b>       | <b>116,500</b>     | <b>11.1%</b> |
| <b>590.000 · LEASES &amp; RENTALS</b>                   |                     |                    |              |
| 591.000 · Leases & Rentals                              | 1,525               | 11,000             | 13.9%        |
| <b>Total 590.000 · LEASES &amp; RENTALS</b>             | <b>1,525</b>        | <b>11,000</b>      | <b>13.9%</b> |
| <b>Total Expense</b>                                    | <b>1,128,387</b>    | <b>7,055,977</b>   | <b>16.0%</b> |
| <br><b>Net Ordinary Income Before Depreciation</b>      | <br><b>-165,411</b> | <br><b>146,650</b> |              |
| <br><b>Depreciation Expense</b>                         | <br><b>196,402</b>  |                    |              |
| <br><b>Net Ordinary Income After Depreciation</b>       | <br><b>-361,813</b> |                    |              |

**Mendocino Transit Authority  
Performance Summary  
FY 22/23 4th Quarter**

| <b>RIDERSHIP-FIXED ROUTE/DAR</b>   | <b>Apr-23</b> | <b>May-23</b> | <b>Jun-23</b> | <b>4th QTR 2022-23</b> | <b>4th QTR 2021-22</b> |
|--|---------------|---------------|---------------|------------------------|------------------------|
| ADULT  | 1989          | 2274          | 4054          | 8317                   | 9293                   |
| SENIORS  | 4111          | 4441          | 3168          | 11720                  | 6966                   |
| DISABLED   | 1800          | 2096          | 2064          | 5960                   | 5190                   |
| PCA  | 105           | 111           | 113           | 329                    | 256                    |
| COLLEGE  | 1578          | 1838          | 1305          | 4721                   | 2451                   |
| FREE   | 101           | 241           | 133           | 475                    | 143                    |
| CHILD  | 334           | 369           | 330           | 1033                   | 353                    |
| YOUTH PASSES   | 0             | 0             | 20            | 20                     | 24                     |
| MONTHLY PASSES   | 506           | 493           | 406           | 1405                   | 1553                   |
| TRANSFERS  | 724           | 766           | 757           | 2247                   | 1714                   |
| STAFF PASSES   | 0             | 0             | 0             | 0                      | 4                      |
| WHEELCHAIR   | 359           | 498           | 499           | 1356                   | 1346                   |
| BIKES  | 148           | 160           | 211           | 519                    | 254                    |
| <b>TOTAL RIDERSHIP</b>   | <b>11248</b>  | <b>12629</b>  | <b>12350</b>  | <b>36227</b>           | <b>27947</b>           |
| <b>OPERATIONS</b>  |               |               |               |                        |                        |
| TOTAL SERVICE DAYS (Mon-Fri)   |               |               |               |                        |                        |
| VEHICLE SERVICE HOURS  | 3403.28       | 3701.71       | 3276.64       | 10381.63               | 8195.49                |
| PASSENGERS PER HOUR  | 3.31          | 3.41          | 3.77          | 3.49                   | 3.41                   |
| VEHICLE SERVICE MILES  | 56150         | 60359         | 57276         | 173785                 | 137685                 |
| PASSENGER PER MILE   | 0.20          | 0.21          | 0.22          | 0.21                   | 0.20                   |
| <b>COSTS</b>   |               |               |               |                        |                        |
| MONTHLY EXPENSES (Operating Costs)   | \$519,720.72  | \$549,654.40  | \$587,055.59  | \$1,656,430.71         | \$1,470,774.77         |
| COST PER PASSENGER   | 46.21         | \$43.52       | 47.53         | 45.72                  | 52.63                  |
| COST PER MILE  | 9.26          | \$9.11        | 10.25         | 9.53                   | 10.68                  |
| COST PER HOUR  | 152.71        | \$148.49      | 179.16        | 159.55                 | 179.46                 |
| <b>REVENUE</b>   |               |               |               |                        |                        |
| FIXED ROUTE/DAR FAREBOX REVENUE  | \$41,162.80   | \$42,020.07   | \$51,939.25   | \$135,122.12           | \$135,156.67           |
| ADVERTISING SALES  | \$0.00        | \$6,643.00    | \$0.00        | \$6,643.00             | \$26,585.78            |
| AG VAN LEASE   | \$0.00        | \$0.00        | \$0.00        | \$0.00                 | \$0.00                 |
| <b>TOTAL FAREBOX RATIO</b>   | <b>7.92%</b>  | <b>9%</b>     | <b>8.85%</b>  | <b>8.56%</b>           | <b>11.00%</b>          |
| <b>OPERATING COST</b>  |               |               |               |                        |                        |
| <b>MCOG PERFORMANCE MEASURE</b>  |               |               |               |                        |                        |
| <b>DIAL-A-RIDE</b>   | <b>1926</b>   | <b>2216</b>   | <b>1992</b>   | <b>6134</b>            | <b>4831</b>            |
| PASSENGERS PER HOUR <i>/STANDARD 4.5</i>   | 2.33          | 2.37          | 2.41          | 2.37                   | 2.16                   |
| FAREBOX RATIO <i>/STANDARD 10%</i>   | 7.66%         | 10%           | 7.46%         | 8.28%                  | 9.01%                  |
| OPERATING COST PER HOUR <i>/STANDARD \$91.70</i>   | \$94.43       | \$88.08       | \$106.46      | \$96.32                | \$99.28                |
| COST PER PASSENGER <i>/STANDARD \$20.38</i>  | \$40.48       | \$37.21       | \$44.21       | \$40.63                | \$45.87                |
| <b>SHORT DISTANCE BUS ROUTES*</b>  | <b>5794</b>   | <b>6394</b>   | <b>6564</b>   | <b>18752</b>           | <b>14554</b>           |
| PASSENGERS PER HOUR <i>/STANDARD 14</i>  | 4.08          | 4.17          | 5.06          | 4.44                   | 4.40                   |
| FAREBOX RATIO <i>/STANDARD 10%</i>   | 10.13%        | 11%           | 11.39%        | 10.76%                 | 13.97%                 |
| OPERATING COST PER HOUR <i>/STANDARD \$85.19</i>   | \$171.40      | \$166.80      | \$213.90      | \$184.03               | \$211.28               |
| COST PER PASSENGER <i>/STANDARD \$6.09</i>   | \$39.47       | \$37.82       | \$39.35       | \$38.88                | \$44.31                |
| <b>LONG DISTANCE BUS ROUTES**</b>  | <b>3528</b>   | <b>4019</b>   | <b>3794</b>   | <b>11341</b>           | <b>8562</b>            |
| PASSENGERS PER HOUR <i>/STANDARD 3.2</i>   | 2.84          | 3.05          | 3.06          | 2.98                   | 2.96                   |
| FAREBOX RATIO <i>/STANDARD 10%</i>   | 5.64%         | 6%            | 6.63%         | 6.25%                  | 8.78%                  |
| OPERATING COST PER HOUR <i>/STANDARD \$92.18</i>   | \$171.35      | \$171.28      | \$193.81      | \$178.81               | \$208.70               |
| COST PER PASSENGER <i>/STANDARD \$28.80</i>  | \$60.40       | \$56.07       | \$63.44       | \$59.97                | \$70.66                |
| * 1 WILLITS LOCAL, 5 BRAGG ABOUT, 7 JITNEY, 9 UKIAH LOCAL, RCRC                              |               |               |               |                        |                        |
| ** 20 Willits/Ukiah, 60 COASTER, 65/66 CC RIDER, 75 GUALALA/UKIAH, 95 POINT ARENA/SANTA ROSA |               |               |               |                        |                        |

**Mendocino Transit Authority  
Ridership By Route**

Meeting Date: October 25, 2023  
Agenda Item: #C.4



**FY 23-24 RIDERSHIP PERFORMANCE BY ROUTE**

|  | JULY         | AUG          | SEPT         | OCT      | NOV      | DEC      | JAN      | FEB      | MAR      | APR      | MAY      | JUN      | 2023-24 YTD  | 2022-2023 YTD | # Change     | % Change   |
|--|--------------|--------------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|---------------|--------------|------------|
| 01 - Willits Local                     | 519          | 638          | 527          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1684         | 1509          | 175          | 12%        |
| 03 - Ukiah - DAR                       | 1202         | 1395         | 1155         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 3752         | 3295          | 457          | 14%        |
| 04 - Fort Bragg - DAR                  | 952          | 1019         | 800          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 2771         | 1908          | 863          | 45%        |
| 05 - BraggAbout                        | 700          | 972          | 692          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 2364         | 1367          | 997          | 73%        |
| 07 - Jitney                            | 0            | 0            | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             | 0            | #DIV/0!    |
| 08 - Ukiah Evening-Not Operating       | 0            | 0            | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0            | 0             | 0            | #DIV/0!    |
| 09 - Ukiah Local                       | 4610         | 5859         | 5939         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 16408        | 13566         | 2,842        | 21%        |
| 20 - Willits - Ukiah                   | 1219         | 1785         | 2062         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 5066         | 4191          | 875          | 21%        |
| 60 - Coaster                           | 448          | 538          | 634          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1620         | 1009          | 611          | 61%        |
| 64 - Ukiah to Fort Bragg-Not Operating | 0            |              |              |          |          |          |          |          |          |          |          |          | 0            | 0             | 0            | #DIV/0!    |
| 65 - CC Rider                          | 1076         | 1350         | 1154         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 3580         | 1949          | 1,631        | 84%        |
| 65A - New Route 65-Not Operating       | 0            |              |              |          |          |          |          |          |          |          |          |          | 0            | 0             | 0            | #DIV/0!    |
| 74 - Saturday Gualala-Ukiah            | 67           | 66           | 41           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 174          | 158           | 16           | 10%        |
| 75 - M-F Gualala to Ukiah              | 314          | 483          | 547          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1344         | 1604          | (260)        | -16%       |
| 95 - Pt. Arena to Santa Rosa           | 327          | 324          | 342          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 993          | 1057          | (64)         | -6%        |
| 97 - Redwood Coast Regional            | 221          | 265          | 223          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 709          | 642           | 67           | 10%        |
| Special Events                         | 1592         | 0            | 0            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1592         | 0             | 1,592        | #DIV/0!    |
| <b>Monthly Totals</b>                  | <b>13247</b> | <b>14694</b> | <b>14116</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>40465</b> | <b>32255</b>  | <b>8,210</b> | <b>25%</b> |



Mendocino Transit Authority  
Average Daily Riders

Meeting Date: October 25, 2023  
Agenda Item: #C.4



**FY 23-24 AVERAGE DAILY RIDERS BY ROUTE-Weekday**

|                               | JULY          | AUG           | SEPT          | OCT           | NOV         | DEC         | JAN         | FEB         | MAR         | APR         | MAY         | JUN         |
|-------------------------------|---------------|---------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 01 - Willits Local            | 24.71         | 27.74         | 261.05        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 05 - BraggAbout               | 33.33         | 42.26         | 32.95         | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 07 - Jitney                   | 0.00          | 0.00          | 0.00          | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 09 - Ukiah Local              | 196.81        | 238.61        | 261.05        | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 20 - Willits - Ukiah          | 58.05         | 77.61         | 98.19         | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 60 - Coaster                  | 21.33         | 23.39         | 30.19         | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 65 - Fort Bragg to Santa Rosa | 48.19         | 56.91         | 51.95         | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 75 - M-F Gualala to Ukiah     | 14.95         | 21.00         | 26.05         | 0.00          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 95 - Pt. Arena to Santa Rosa  | 12.00         | 10.91         | 11.52         | 211.27        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Monthly Totals</b>         | <b>409.38</b> | <b>498.43</b> | <b>772.95</b> | <b>211.27</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |



**FY 23-24 AVERAGE DAILY RIDERS BY ROUTE-Saturdays**

|                               | JULY          | AUG           | SEPT          | OCT         | NOV         | DEC         | JAN         | FEB         | MAR         | APR         | MAY         | JUN         |
|-------------------------------|---------------|---------------|---------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 09 - Ukiah Local              | 119.25        | 92.75         | 91.40         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 65 - Fort Bragg to Santa Rosa | 13.25         | 10.25         | 12.60         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 74 - Saturday Gualala-Ukiah   | 16.75         | 16.50         | 8.20          | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| 95 - Pt. Arena to Santa Rosa  | 11.25         | 10.25         | 14.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Monthly Totals</b>         | <b>160.50</b> | <b>129.75</b> | <b>126.20</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |



**FY 23-24 AVERAGE DAILY RIDERS BY ROUTE-Sundays**

|                              | JULY        | AUG         | SEPT        | OCT         | NOV         | DEC         | JAN         | FEB         | MAR         | APR         | MAY         | JUN         |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 95 - Pt. Arena to Santa Rosa | 6.00        | 8.00        | 7.50        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>Monthly Totals</b>        | <b>6.00</b> | <b>8.00</b> | <b>7.50</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> |

**Ridership Pandemic Comparison Report**  
**MONTHLY REPORT**

| ROUTE                        | PRE PANDEMIC<br>FY 18-19 | MID PANDEMIC<br>FY 20-21 |                         | CURRENT<br>FY 23-24 |                         |
|------------------------------|--------------------------|--------------------------|-------------------------|---------------------|-------------------------|
|                              | SEPT                     | SEPT                     | As % of Pre<br>Pandemic | SEPT                | As % of Pre<br>Pandemic |
| 01 - Willits Local           | 817                      | 276                      | 33.78%                  | 527                 | 64.50%                  |
| 03 - Ukiah - DAR             | 1180                     | 509                      | 43.14%                  | 1155                | 97.88%                  |
| 04 - Fort Bragg - DAR        | 1164                     | 519                      | 44.59%                  | 800                 | 68.73%                  |
| 05 - BraggAbout              | 1656                     | 543                      | 32.79%                  | 692                 | 41.79%                  |
| 09 - Ukiah Local             | 10254                    | 2249                     | 21.93%                  | 5939                | 57.92%                  |
| 20 - Willits - Ukiah         | 2650                     | 647                      | 24.42%                  | 2062                | 77.81%                  |
| 60 - Coaster                 | 1042                     | 223                      | 21.40%                  | 634                 | 60.84%                  |
| 64 - Ukiah to Fort Bragg     | 441                      | 0                        | 0.00%                   | 0                   | 0.00%                   |
| 65 - CC Rider                | 1044                     | 130                      | 12.45%                  | 1154                | 110.54%                 |
| 74 - Saturday Gualala-Ukiah  | 70                       | 17                       | 24.29%                  | 41                  | 58.57%                  |
| 75 - M-F Gualala to Ukiah    | 734                      | 228                      | 31.06%                  | 547                 | 74.52%                  |
| 95 - Pt. Arena to Santa Rosa | 436                      | 0                        | 0.00%                   | 342                 | 78.44%                  |
| 97 - Redwood Coast Regional  | 262                      | 0                        | 0.00%                   | 223                 | 85.11%                  |
| Total                        | 21750                    | 5341                     | 24.56%                  | 14116               | 64.90%                  |

**Ridership Pandemic Comparison Report**  
**QUARTERLY REPORT**

| ROUTE                        | PRE PANDEMIC |        |        |           |     | MID PANDEMIC |        |       |           |                      |     | CURRENT  |        |        |           |                      |
|------------------------------|--------------|--------|--------|-----------|-----|--------------|--------|-------|-----------|----------------------|-----|----------|--------|--------|-----------|----------------------|
|                              | FY 18-19     |        |        |           |     | FY 20-21     |        |       |           |                      |     | FY 23-24 |        |        |           |                      |
|                              | JULY         | AUG    | SEPT   | TOTAL PAX |     | JULY         | AUG    | SEPT  | TOTAL PAX | As % of Pre Pandemic |     | JULY     | AUG    | SEPT   | TOTAL PAX | As % of Pre Pandemic |
| 01 - Willits Local           | 850          | 877    | 817    | 2,544     |     | 469          | 396    | 276   | 1,141     | 45%                  |     | 467      | 539    | 527    | 1,533     | 60%                  |
| 03 - Ukiah - DAR             | 1,219        | 1,290  | 1,180  | 3,689     |     | 1,308        | 1,611  | 509   | 3,428     | 93%                  |     | 1,027    | 1,148  | 1,155  | 3,330     | 90%                  |
| 04 - Fort Bragg - DAR        | 1,185        | 1,299  | 1,164  | 3,648     |     | 1,669        | 1,281  | 519   | 3,469     | 95%                  |     | 564      | 717    | 800    | 2,081     | 57%                  |
| 05 - BraggAbout              | 1,269        | 1,542  | 1,656  | 4,467     |     | 1,237        | 1,287  | 543   | 3,067     | 69%                  |     | 445      | 429    | 692    | 1,566     | 35%                  |
| 09 - Ukiah Local             | 9,199        | 10,377 | 10,254 | 29,830    |     | 9,938        | 10,421 | 2,249 | 22,608    | 76%                  |     | 3,555    | 4,960  | 5,939  | 14,454    | 48%                  |
| 20 - Willits - Ukiah         | 2,263        | 2,437  | 2,650  | 7,350     |     | 2,424        | 2,775  | 647   | 5,846     | 80%                  |     | 1,012    | 1,552  | 2,062  | 4,626     | 63%                  |
| 60 - Coaster                 | 826          | 932    | 1,042  | 2,800     |     | 738          | 840    | 223   | 1,801     | 64%                  |     | 250      | 322    | 634    | 1,206     | 43%                  |
| 64 - Ukiah to Fort Bragg     | 449          | 475    | 441    | 1,365     |     | 358          | 427    | -     | 785       | 58%                  |     | -        | -      | -      | -         | 0%                   |
| 65 - CC Rider                | 1,026        | 1,020  | 1,044  | 3,090     |     | 1,054        | 1,243  | 130   | 2,427     | 79%                  |     | 628      | 679    | 1,154  | 2,461     | 80%                  |
| 74 - Saturday Gualala-Ukiah  | 101          | 76     | 70     | 247       |     | 78           | 107    | 17    | 202       | 82%                  |     | 52       | 68     | 41     | 161       | 65%                  |
| 75 - M-F Gualala to Ukiah    | 669          | 748    | 734    | 2,151     |     | 547          | 726    | 228   | 1,501     | 70%                  |     | 346      | 602    | 547    | 1,495     | 70%                  |
| 95 - Pt. Arena to Santa Rosa | 659          | 512    | 436    | 1,607     |     | 384          | 442    | -     | 826       | 51%                  |     | 366      | 371    | 342    | 1,079     | 67%                  |
| 97 - Redwood Coast Regional  | 262          | 296    | 262    | 820       | 276 | 241          | -      | 517   | 63%       | 178                  | 262 | 223      | 663    | 81%    |           |                      |
| Quarterly Total              | 19,977       | 21,881 | 21,750 | 63,608    |     | 20,480       | 21,797 | 5,341 | 47,618    | 75%                  |     | 8,890    | 11,649 | 14,116 | 34,655    | 54%                  |



Meeting Date: October 25<sup>th</sup>, 2023

Agenda Item: #C.5

## AGENDA SUMMARY REPORT

### **SUBJECT:**

GASB68 Draft Report for FY 2022-2023

### **SUMMARY:**

The Draft GASB68 Report for Fiscal Year Ended June 30th, 2023 is attached.

This report is prepared annually and the results are incorporated into MTA's annual audit.

The net pension liability has increased by roughly \$2M from last year (slide 3). This is mainly because of the very poor investment return for the year ending 6/30/2022, the asset return was -7.5% while CalPERS expected 7.15%, for a loss of 14.65%. Also, the discount rate was lowered 25 basis points, increasing the liability even further (see page 9 for the discount rate sensitivity).

Please let us know if you have any questions on this or anything else in the report, or if you would like to schedule a time to walk through the report over the phone. We'll send a final version of the report whenever you are ready for it.

Thank you,  
Kateryna

Kateryna Pryor  
Senior Actuarial Analyst

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### **STAFF RECOMMENDATION:**

Approve MTA's GASB68 Draft Report for FY 2022-2023

### **ATTACHMENTS:**

GASB68 Draft Report for FY 2022-2023



**DRAFT**

**Mendocino Transit Authority  
CalPERS Miscellaneous Pension Plans**



June 30, 2023  
Consolidated GASB 68 Reporting Information  
CalPERS Risk Pools  
Preliminary Results

Kateryna Pryor  
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September 19, 2023

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## Applicable Dates and Periods

|                            | <b>June 30, 2023<br/>Employer<br/>Fiscal Year</b> |
|----------------------------|---|
| ■ Measurement date         | June 30, 2022                                     |
| ■ Measurement period       | July 1, 2021 to<br>June 30, 2022                  |
| ■ Actuarial valuation date | June 30, 2021                                     |



## Basis of Report

This report presents employer-specific amounts for reporting in accordance with Governmental Accounting Standards Board Statement No. 68 (GASB 68) for CalPERS public agency cost-sharing plans. Our calculations are based on information provided in actuarial valuation reports prepared by CalPERS and on the June 30, 2022 "Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts" prepared by CalPERS and audited by BDO. We have followed the methodology described in that report and in other CalPERS publications including the GASB 68 Guide for Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plans. It was not part of the scope of this project, nor was information available, to review the census data, actuarial calculations or the actuarial assumptions used to prepare those reports. CalPERS reports used for our calculations are available at:

<https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>

Additional information to be presented in each agency's Notes and RSI can be found on CalPERS website in the CalPERS Risk Pool reports as of the June 30, 2022 Measurement Date and CalPERS Annual Comprehensive Financial Report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-accounting-valuation-miscellaneous-risk-pool-2022.pdf>

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-accounting-valuation-safety-risk-pool-2022.pdf>

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>



## Net Pension Liability

### Proportionate Share of Net Pension Liability/(Asset)

|                    | Fiscal Year Ending |              |
|--------------------|--------------------|--------------|
| ■ Fiscal Year End  | 6/30/2023          | 6/30/2022    |
| ■ Measurement Date | 6/30/2022          | 6/30/2021    |
| ■ Total            | \$ 3,198,098       | \$ 1,247,312 |

See page 20 for supporting detail.



## Net Pension Liability

### Proportionate Share of Net Pension Liability/(Asset)

|                                      | Percentage Share of Plan |           | Change:<br>Increase/<br>(Decrease) |
|--------------------------------------|--------------------------|-----------|------------------------------------|
| ■ Fiscal Year End                    | 6/30/2023                | 6/30/2022 |                                    |
| ■ Measurement Date                   | 6/30/2022                | 6/30/2021 |                                    |
| ■ Percentage of Plan<br>(PERF C) NPL | 0.02769%                 | 0.02306%  | 0.00463%                           |

See page 20 for supporting detail.



## Note Disclosures

### Plan Description \*

The Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) is administered by the California Public Employees' Retirement System (the System or CalPERS). The Plan consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. Each individual employer rate plan generally has less than 100 active members.

The Plan was established to provide retirement, death and disability benefits to public agency rate plans with generally less than 100 active members. The benefit provisions for PERF C members are established by statute. A full description regarding the number of employees covered, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information for the respective rate plan is listed in the respective rate plan's

June 30, 2021 Annual Valuation Report (funding valuation). Details of the benefits provided can be obtained in Appendix B of the funding valuation report. This report and CalPERS' audited financial statements are publicly available reports that can be found on CalPERS' website at

<https://www.calpers.ca.gov/page/forms-publications>

\* This description is from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



## Note Disclosures

### Net Pension Liability Assumptions \*

The collective total pension liability for the June 30, 2022 measurement period was determined by an actuarial valuation as of June 30, 2021, with update procedures used to roll forward the total pension liability to June 30, 2022. The collective total pension liability was based on the following assumptions:

|                                    |   |
|------------------------------------|---|
| ■ Discount Rate                    | 6.90%   |
| ■ Inflation                        | 2.30%   |
| ■ Salary increases                 | Varies by Entry Age and Service   |
| ■ Mortality                        | Derived using CalPERS' Membership Data for all Funds. The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website |
| ■ Post-retirement benefit increase | Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies   |

\* These assumptions are from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>





## Note Disclosures

### Long-Term Expected Rate of Return \*

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

| <u>Asset Class</u>             | <u>Assumed Asset Allocation</u> | <u>Real Return Years 1 - 10<sup>1,2</sup></u> |
|--------------------------------|---------------------------------|---|
| Global equity - cap-weighted   | 30.00%                          | 4.45%   |
| Global equity non-cap-weighted | 12.00%                          | 3.84%   |
| Private Equity                 | 13.00%                          | 7.28%   |
| Treasury                       | 5.00%                           | 0.27%   |
| Mortgage-backed Securities     | 5.00%                           | 0.50%   |
| Investment Grade Corporates    | 10.00%                          | 1.56%   |
| High Yield                     | 5.00%                           | 2.27%   |
| Emerging Market Debt           | 5.00%                           | 2.48%   |
| Private Debt                   | 5.00%                           | 3.57%   |
| Real assets                    | 15.00%                          | 3.21%   |
| Leverage                       | -5.00%                          | -0.59%  |

\* This information is from the CalPERS report: <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021-22 Asset Liability Management study.



## Note Disclosures

### Discount Rate \*

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

\* This description is from the CalPERS report:

<https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



## Note Disclosures

### **Sensitivity of Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate**

|                         | Discount Rate           |                         |                         |
|-------------------------|-------------------------|-------------------------|-------------------------|
|                         | 5.90%<br>(1% Decrease ) | 6.90%<br>(Current Rate) | 7.90%<br>(1% Increase ) |
| ■ Measurement Date      | 6/30/2022               |                         |                         |
| ■ Fiscal Year End       | 6/30/2023               |                         |                         |
| ■ Net Pension Liability | \$ 5,069,755            | \$ 3,198,098            | \$ 1,658,188            |

See page 21 for supporting detail.



## Note Disclosures

### **Pension Expense (Income) for Fiscal Year**

|  | 2022/23    |
|--|------------|
| ■ Total pension expense (income) for fiscal year | \$ 542,181 |

See page 31 for supporting detail.



## Note Disclosures

### Deferred Outflows/Inflows Balances at June 30, 2023

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| ■ Differences between expected and actual experience *  | \$ 64,224                            | (43,014)                            |
| ■ Changes of assumptions *  | 327,712                              | -                                   |
| ■ Net differences between projected and actual earnings on plan investments *                                 | 585,807                              | -                                   |
| ■ Change in employer's proportion **  | 432,765                              | -                                   |
| ■ Differences between the employer's contributions and the employer's proportionate share of contributions*** | -                                    | (201,048)                           |
| ■ Pension contributions subsequent to measurement date  | 482,883                              | -                                   |
| ■ Total   | 1,893,391                            | (244,062)                           |

\* Supporting detail on page 23.

\*\* Supporting detail on page 26.

\*\*\* Supporting detail on page 29.



## Note Disclosures

### Recognition of Deferred Outflows and Inflows of Resources in Future Pension Expense

|                                      | Deferred<br>Outflows/(Inflows)<br>of Resources |
|--------------------------------------|--|
| ■ <b>Fiscal Year Ending June 30:</b> |  |
| ● 2024                               | \$ 384,597                                     |
| ● 2025                               | 293,734  |
| ● 2026                               | 129,815  |
| ● 2027                               | 358,300  |
| ● 2028                               | -  |
| ● Thereafter                         | -  |

Supporting detail on page 30.



**Required Supplementary Information**

**Schedule of Authority's Proportionate Share  
of the Plan's (PERF C) Net Pension Liability**

|   | <b>Fiscal Year End</b> |                |
|---|------------------------|----------------|
|   | <b>6/30/23</b>         | <b>6/30/22</b> |
| ■ Measurement Date  | 6/30/22                | 6/30/21        |
| ■ Authority's proportion of the net pension liability   | 0.02769%               | 0.02306%       |
| ■ Authority's proportionate share of the net pension liability                                    | \$ 3,198,098           | \$ 1,247,312   |
| ■ Authority's covered payroll *   | 2,509,682              | 2,214,796      |
| ■ Authority's proportionate share of the net pension liability as a percentage of covered payroll | 127.43%                | 56.32%         |
| ■ Plan's fiduciary net position as a percentage of the plan's total pension liability **          | 76.68%                 | 88.29%         |

\* For the year ending on the measurement date.

\*\* Supporting detail on page 17.



**Required Supplementary Information**

**Schedule of the Authority's Contributions**

| <b>Contributions for the fiscal year ending:</b>                       | <b>6/30/23</b> | <b>6/30/22</b> |
|--|----------------|----------------|
| ■ Actuarially determined contribution                                  | \$ 482,883     | \$ 378,170     |
| ■ Contributions in relation to the actuarially determined contribution | 482,883        | 378,170        |
| ■ Contribution deficiency (Excess)                                     | -              | -              |
| ■ Authority's covered payroll *  | 3,031,830      | 2,509,682      |
| ■ Contributions as a percentage of covered payroll                     | 15.93%         | 15.07%         |

\* For the fiscal year ending on the date shown.



**Actuarially Determined Contribution Assumptions \***

|                                  |  |
|----------------------------------|--|
| ■ Valuation Date                 | June 30, 2020  |
| ■ Actuarial cost method          | Entry age normal cost method   |
| ■ Amortization method            | Varies by date established and source. May be level dollar or level percent of pay and may include direct rate smoothing   |
| ■ Remaining Amortization Periods | Differs by employer rate plan but not more than 28 years   |
| ■ Asset valuation method         | Market value of assets   |
| ■ Inflation                      | 2.50%  |
| ■ Salary increases               | Varies by category, entry age, and service   |
| ■ Discount Rate **               | 7.00% (net of investment and administrative expenses)  |
| ■ Mortality                      | Derived using CalPERS' Membership Data for all Funds. The post-retirement mortality rates include 15 years of projected on-going mortality improvement using 90 percent of Scale MP 2016 published by the Society of Actuaries |

\* From the CalPERS reports (Appendix A):  
<https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-miscellaneous-2020.pdf>  
<https://www.calpers.ca.gov/docs/forms-publications/actuarial-valuation-section2-safety-2020.pdf>

\*\* Please note, the discount rate used for Actuarially Determined Contributions is different from the one used for Total Pension Liability (page 6).



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**Data as of 6/30/22 Measurement Date**

|   | Miscellaneous Risk Pool | Safety Risk Pool  | Total             |
|---|-------------------------|-------------------|-------------------|
| <b>■ Employer Allocation Basis*</b>                                     |                         |                   |                   |
| Total Pension Liability   | 0.06401%                | N/A               | N/A               |
| Fiduciary Net Postion   | 0.06280%                | N/A               | N/A               |
| <b>■ Data from Risk Pool Reports for Measurement Date June 30, 2022</b> |                         |                   |                   |
| Total Pension Liability   | \$ 21,449,898,398       | \$ 28,076,076,740 | \$ 49,525,975,138 |
| (1) Fiduciary Net Postion   | 16,770,671,339          | 21,204,498,824    | 37,975,170,163    |
| Net Pension Liability   | 4,679,227,059           | 6,871,577,916     | 11,550,804,975    |
| Funded Percentage   | N/A                     | N/A               | 76.68%            |
| <b>■ Sensitivity</b>  |                         |                   |                   |
| (2) NPL @ 5.90% discount rate   | 7,603,234,935           | 10,748,840,213    |                   |
| (1) + (2) TPL @ 5.90% discount rate                                     | 24,373,906,274          | 31,953,339,037    |                   |
| (3) NPL @ 7.90% discount rate   | 2,273,494,154           | 3,702,791,908     |                   |
| (1) + (3) TPL @ 7.90% discount rate                                     | 19,044,165,493          | 24,907,290,732    |                   |
| <b>■ Collective Pension Expense</b>                                     | 838,081,431             | 1,299,786,418     |                   |



|  |   |                 |                 |     |
|--|---|-----------------|-----------------|-----|
| <b>■ Deferred Outflows (Inflows) Balances at June 30, 2022 Measurement Date (MD)</b> |   |                 |                 |     |
| MD   |   |                 |                 |     |
| 2020   | Differences between expected and actual experience                    | 16,290,350      | 79,135,584      | N/A |
| 2021   | Differences between expected and actual experience                    | 77,677,694      | 205,254,063     | N/A |
| 2022   | Differences between expected and actual experience                    | (62,935,700)    | (74,619,914)    | N/A |
| 2022   | Change in Assumptions   | 479,484,592     | 692,863,075     | N/A |
| 2019   | Differences between projected and actual earnings on plan investments | 14,147,130      | 16,708,988      | N/A |
| 2020   | Differences between projected and actual earnings on plan investments | 120,199,247     | 145,106,702     | N/A |
| 2021   | Differences between projected and actual earnings on plan investments | (1,374,187,524) | (1,724,441,347) | N/A |
| 2022   | Differences between projected and actual earnings on plan investments | 2,096,951,246   | 2,647,743,862   | N/A |
| <b>■ Other</b>   |   |                 |                 |     |
|  | Aggregate Employer Contributions                                      | 869,907,904     | 1,414,671,412   | N/A |
|  | Expected Average Remaining Service Lifetime (EARS�)                   |                 | N/A             | 3.7 |
|  | Future Recognition of Deferred Amounts                                |                 |                 |     |
|  | Measurement Date  |                 |                 |     |
|  | 2023  | 356,682,534     | 605,236,738     | N/A |
|  | 2024  | 312,537,227     | 473,170,861     | N/A |
|  | 2025  | 174,169,461     | 247,407,447     | N/A |
|  | 2026  | 524,237,813     | 661,935,967     | N/A |

\*From the report: <https://www.calpers.ca.gov/docs/forms-publications/gasb-68-public-agency-schedules-2022.pdf>



## Supporting Calculations

### Employer Contributions during Fiscal Year

|                       | 2022/23    | 2021/22    |
|-----------------------|------------|------------|
| ■ Misc Classic - 3901 | \$ 325,849 | \$ 259,606 |
| ■ Misc PEPRA - 27121  | 157,034    | 118,564    |
| ■ Total               | 482,883    | 378,170    |



## Supporting Calculations

### Proportionate Share of Net Pension Liability/(Asset)

|  | Fiscal Year Ending 6/30/2023 |                        |                               |
|--|------------------------------|------------------------|-------------------------------|
|  | Measurement Date 6/30/2022   |                        |                               |
|  | Total Pension Liability      | Fiduciary Net Position | Net Pension Liability/(Asset) |
| ■ Authority % *                          | 0.06401%                     | 0.06280%               |                               |
| ■ Total Misc Risk Pool *                 | \$ 21,449,898,398            | \$ 16,770,671,339      | N/A                           |
| ■ Authority's Proportionate Share        | 13,730,080                   | 10,531,982             | \$ 3,198,098                  |
| ■ Total PERF-C NPL *                     | N/A                          | N/A                    | 11,550,804,975                |
| ■ Authority's Proportionate Share of NPL | N/A                          | N/A                    | 0.02769%                      |

\* Supporting detail on page 17.



## Supporting Calculations

### **Sensitivity of Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate**

|                                     | Discount Rate           |                         |                         |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
|                                     | 5.90%<br>(1% Decrease ) | 6.90%<br>(Current Rate) | 7.90%<br>(1% Increase ) |
| ■ Measurement Date                  | 6/30/2022               |                         |                         |
| ■ Fiscal Year End                   | 6/30/2023               |                         |                         |
| ■ Miscellaneous                     |                         |                         |                         |
| Risk Pool Total Pension Liability * | \$ 24,373,906,274       | \$ 21,449,898,398       | \$ 19,044,165,493       |
| Employer's TPL Proportion           | 0.06401%                | 0.06401%                | 0.06401%                |
| Proportionate share of TPL          | \$ 15,601,737           | \$ 13,730,080           | \$ 12,190,170           |
| Less: Proportionate share of FNP ** | 10,531,982              | 10,531,982              | 10,531,982              |
| Net Pension Liability               | 5,069,755               | 3,198,098               | 1,658,188               |

\* Supporting detail on page 17.

\*\* Supporting detail on page 20.



## Supporting Calculations

### **Allocation Factor for Deferred Inflows and Outflows**

|  | <u>Miscellaneous</u> |
|--|----------------------|
| (1) Total Misc Risk Pool Net Pension Liability*  | \$ 4,679,227,059     |
| (2) Authority's Proportionate Share of Net Pension Liability **                          | 3,198,098            |
| (3) Authority's Deferred Outflows/Inflows of Resources Allocation<br>Basis (2) ÷ (1) *** | 0.06835%             |

\* Supporting detail on page 17.

\*\* Supporting detail on page 20.

\*\*\* Deferred Outflows/Inflows of resources allocated based on the employer's share of the Miscellaneous Risk Pool net pension liability, per CalPERS' guidance in the 6/30/2022 Schedule of Employer Allocations for Components of Net Pension Liability and Schedule of Collective Pension Amounts.





## Supporting Calculations

### Total Risk Pool Deferred Outflows/(Inflows)

| Measurement Date   | Item | Misc Risk Pool* | Employer Amount (0.06835%)** | Employer Deferred Outflow | Employer Deferred (Inflow) |
|--|------|-----------------|------------------------------|---------------------------|----------------------------|
| Differences between Actual and Expected Experience                             |      |                 |                              |                           |                            |
| 2020   |      | \$ 16,290,350   | \$ 11,134                    | \$ 11,134                 | -                          |
| 2021   |      | 77,677,694      | 53,090                       | 53,090                    | -                          |
| 2022   |      | (62,935,700)    | (43,014)                     | -                         | (43,014)                   |
| Total Differences between Actual and Expected Experience                       |      |                 | 21,210                       | 64,224                    | (43,014)                   |
| Changes of assumptions   |      |                 |                              |                           |                            |
| 2022   |      | 479,484,592     | 327,712                      | 327,712                   | -                          |
| Net Difference between Projected and Actual Return on Investments 2019 to 2022 |      |                 |                              |                           |                            |
|  |      | 857,110,099     | 585,807                      | 585,807                   | -                          |

\* Supporting detail on page 18. \*\* Supporting detail on page 22, unrounded allocation factor is used.



## Supporting Calculations

### Change in Proportion Calculation

|                                       | Unrecognized Differences between Expected and Actual Experience | Unrecognized Changes in Assumptions | Unrecognized Net Difference Between Projected and Actual Earnings on Investments | Total Pension Liability | Fiduciary Net Position | Total       |
|---------------------------------------|---|-------------------------------------|--|-------------------------|------------------------|-------------|
| ■ Miscellaneous Risk Pool             |   |                                     |  |                         |                        |             |
| Net deferral at 6/30/2021 MD          | \$ 212,930,330  | \$ -                                | \$ (1,657,554,246)   | \$ (19,964,594,105)     | \$ 18,065,791,524      |             |
| Employer proportion at 6/30/2022 MD*  | 0.06835%  | 0.06835%                            | 0.06835%   | 0.06401%                | 0.06280%               |             |
| Employer amount using 6/30/2022 basis | 145,531   | -                                   | (1,132,884)  | (12,779,337)            | 11,345,317             | (2,421,373) |
| Employer balances at 6/30/2021 MD     | 139,872   | -                                   | (1,088,837)  | (12,525,786)            | 11,278,474             | (2,196,277) |
| Difference                            | (5,659)   | -                                   | 44,047   | 253,551                 | (66,843)               | 225,096     |

\* Supporting details on pages 17 and 22, unrounded allocation factor is used.



## Supporting Calculations

### Change in Proportion

Calculation at June 30, 2023 financial statement date

|                                   | 2019<br>Measurement<br>Date | 2020<br>Measurement<br>Date | 2021<br>Measurement<br>Date | 2022<br>Measurement<br>Date | Total     |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------|
| Balance reported at June 30, 2022 | \$ 24,031                   | \$ 117,737                  | \$ 343,341                  | \$ 225,096 *                |           |
| Remaining Amortization Years      | 0.8 years                   | 1.8 years                   | 2.7 years                   | 3.7 years                   |           |
| Current Year Amortization         | (24,031)                    | (65,409)                    | (127,163)                   | (60,837)                    | (277,440) |
| Balance reported at June 30, 2023 | -                           | 52,328                      | 216,178                     | 164,259                     | 432,765   |

\* Balance at July 1, 2022, after 6/30/22 reporting date.



## Supporting Calculations

### Recognition Schedule for Deferred Outflows/Inflows at June 30, 2023 Employer-Specific Deferral: Change in Proportions

|   | Initial Recognition Period |            |            |            | Total     |
|---|----------------------------|------------|------------|------------|-----------|
|   | 2019/20                    | 2020/21    | 2021/22    | 2022/23    |           |
| ■ Measurement Period                      | 2018/19                    | 2019/20    | 2020/21    | 2021/22    |           |
| ■ Initial amount                          | \$ 114,151                 | \$ 248,555 | \$ 470,504 | \$ 225,096 |           |
| ■ Initial recognition period              | 3.8 years                  | 3.8 years  | 3.7 years  | 3.7 years  |           |
| ■ Amount recognized in FY pension expense |                            |            |            |            |           |
| • 2019/20 (3rd prior year)                | 30,040                     | N/A        | N/A        | N/A        | 30,040    |
| • 2020/21 (2nd prior year)                | 30,040                     | 65,409     | N/A        | N/A        | 95,449    |
| • 2021/22 (Prior year)                    | 30,040                     | 65,409     | 127,163    | N/A        | 222,612   |
| • 2022/23 (Current year)                  | 24,031                     | 65,409     | 127,163    | 60,837     | 277,440   |
| • 2023/24                                 | -                          | 52,328     | 127,163    | 60,837     | 240,328   |
| • 2024/25                                 | -                          | -          | 89,015     | 60,837     | 149,852   |
| • 2025/26                                 | -                          | -          | -          | 42,585     | 42,585    |
| • Total                                   | 114,151                    | 248,555    | 470,504    | 225,096    | 1,058,306 |
| ■ Deferred Outflows at FYE 6/30/2023      | -                          | 52,328     | 216,178    | 164,259    | 432,765   |
| ■ Deferred Inflows at FYE 6/30/2023       | -                          | -          | -          | -          | -         |



## Supporting Calculations

### Difference in Actual Contribution and Proportionate Share of Contribution Calculation

|  | <u>Miscellaneous</u> |
|--|----------------------|
| (1) Aggregate Risk Pool employer contributions for MP 2021/22*       | \$ 869,907,904       |
| (2) Employer proportion (FNP %)**                                    | 0.06280%             |
| (3) Proportionate share of aggregate Employer contribution (1) * (2) | 546,302              |
| (4) Actual Contribution for Measurement Period 2021/2022             | <u>378,170</u>       |
| (5) Difference (4) - (3)   | (168,132)            |

\* Supporting detail on page 18.

\*\* Supporting detail on page 17.



## Supporting Calculations

### Difference in Actual Contributions and Proportionate Share of Contributions

Calculation at June 30, 2023 financial statement date

|                                   | <u>2019<br/>Measurement<br/>Date</u> | <u>2020<br/>Measurement<br/>Date</u> | <u>2021<br/>Measurement<br/>Date</u> | <u>2022<br/>Measurement<br/>Date</u> | <u>Total</u> |
|-----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------|
| Balance reported at June 30, 2022 | (19,203)                             | (43,594)                             | (93,676)                             | (168,132) *                          |              |
| Remaining Amortization Years      | 0.8 years                            | 1.8 years                            | 2.7 years                            | 3.7 years                            |              |
| Current Year Amortization         | 19,203                               | 24,218                               | 34,695                               | 45,441                               | 123,557      |
| Balance reported at June 30, 2023 | -                                    | (19,376)                             | (58,981)                             | (122,691)                            | (201,048)    |

\* Balance at July 1, 2022, after 6/30/22 reporting date.



## Supporting Calculations

### Recognition Schedule for Deferred Outflows/Inflows at June 30, 2023 Employer-Specific Deferral: Difference Between Actual & Proportionate Share of Employer Contributions

|   | Initial Recognition Period |             |              |              | Total     |
|---|----------------------------|-------------|--------------|--------------|-----------|
|   | 2019/20                    | 2020/21     | 2021/22      | 2022/23      |           |
| ■ Measurement Period                      | 2018/19                    | 2019/20     | 2020/21      | 2021/22      |           |
| ■ Initial amount                          | \$ (91,212)                | \$ (92,030) | \$ (128,371) | \$ (168,132) |           |
| ■ Initial recognition period              | 3.8 years                  | 3.8 years   | 3.7 years    | 3.7 years    |           |
| ■ Amount recognized in FY pension expense |                            |             |              |              |           |
| • 2019/20 (3rd prior year)                | (24,003)                   | N/A         | N/A          | N/A          | (24,003)  |
| • 2020/21 (2nd prior year)                | (24,003)                   | (24,218)    | N/A          | N/A          | (48,221)  |
| • 2021/22 (Prior year)                    | (24,003)                   | (24,218)    | (34,695)     | N/A          | (82,916)  |
| • 2022/23 (Current year)                  | (19,203)                   | (24,218)    | (34,695)     | (45,441)     | (123,557) |
| • 2023/24                                 | -                          | (19,376)    | (34,695)     | (45,441)     | (99,512)  |
| • 2024/25                                 | -                          | -           | (24,286)     | (45,441)     | (69,727)  |
| • 2025/26                                 | -                          | -           | -            | (31,809)     | (31,809)  |
| • Total                                   | (91,212)                   | (92,030)    | (128,371)    | (168,132)    | (479,745) |
| ■ Deferred Outflows at FYE 6/30/2023      | -                          | -           | -            | -            | -         |
| ■ Deferred Inflows at FYE 6/30/2023       | -                          | (19,376)    | (58,981)     | (122,691)    | (201,048) |



## Supporting Calculations

### Recognition of Deferrals in Future Pension Expense

| Measurement Period Ending June 30: | Fiscal Year Ending June 30: | Miscellaneous Risk Pool Amount |                         |                                 | Employer Specific Amounts |   | Total      |
|------------------------------------|-----------------------------|--------------------------------|-------------------------|---------------------------------|---------------------------|---|------------|
|                                    |                             | Risk Pool Amount*              | Applicable Percentage** | Authority's Proportionate Share | Change in Proportion***   | Difference Between Actual and Proportionate Share of Contributions **** |            |
| ■ 2023                             | ■ 2024                      | \$ 356,682,534                 | 0.06835%                | \$ 243,781                      | \$ 240,328                | \$ (99,512)   | \$ 384,597 |
| ■ 2024                             | ■ 2025                      | 312,537,227                    | 0.06835%                | 213,609                         | 149,852                   | (69,727)  | 293,734    |
| ■ 2025                             | ■ 2026                      | 174,169,461                    | 0.06835%                | 119,039                         | 42,585                    | (31,809)  | 129,815    |
| ■ 2026                             | ■ 2027                      | 524,237,813                    | 0.06835%                | 358,300                         | -                         | -   | 358,300    |
| ■ 2027                             | ■ 2028                      | -                              | 0.06835%                | -                               | -                         | -   | -          |
| ■ Thereafter                       | ■ Thereafter                | -                              | 0.06835%                | -                               | -                         | -   | -          |

\* See page 18.

\*\* See page 22, unrounded allocation factor is used.

\*\*\* See page 26.

\*\*\*\* See page 29.



## Supporting Calculations

### GASB 68 Balance Equation for Pension Expense Calculation

|   | Fiscal year ending |               | Change       |
|---|--------------------|---------------|--------------|
|   | 6/30/2022          | 6/30/2023     |              |
| ■ Measurement date                        | 6/30/2021          | 6/30/2022     |              |
| ■ Total pension liability                 | \$ 12,525,786      | \$ 13,730,080 | \$ 1,204,294 |
| ■ Fiduciary net position                  | 11,278,474         | 10,531,982    | (746,492)    |
| ■ Net pension liability/(asset)           | 1,247,312          | 3,198,098     | 1,950,786    |
| ■ Deferred inflows of resources           | 1,245,310          | 244,062       | (1,001,248)  |
| ■ Deferred (outflows) of resources *      | (624,981)          | (1,410,508)   | (785,527)    |
| ■ Contributions in the measurement period | -                  | 378,170       | 378,170      |
| ■ Net balance sheet impact                | 1,867,641          | 2,409,822     | 542,181      |
| ■ Pension Expense (Income)                |                    |               | 542,181      |

\* The deferral for contributions after the measurement date is excluded.



## Supporting Calculations

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## Journal Entries

### Beginning Balances

Following summarizes the beginning balances from the 2021 measurement date \*

|   | <u>Debit</u> | <u>Credit</u> |
|---|--------------|---------------|
| Differences between expected and actual experience  | \$ 139,872   | \$ -          |
| Changes of assumptions  | -            | -             |
| Net differences between projected and actual earnings<br>on plan investments                                | -            | (1,088,837)   |
| Change in employer's proportion   | 485,109      | -             |
| Differences between the employer's contributions and<br>the employer's proportionate share of contributions | -            | (156,473)     |
| Total deferred outflow/inflow   | 624,981      | (1,245,310)   |
| Pension contributions subsequent to measurement<br>date   | 378,170      | -             |
| Net Pension Liability   | -            | (1,247,312)   |
| Net Impact  | 1,489,471    | -             |
| <i>Check</i>  | 2,492,622    | (2,492,622)   |

\* Recorded at 6/30/22 fiscal year end.



## Journal Entries

### Employer Contributions

Following records the impact of employer contributions, assuming employer contributions were recorded as pension expense when paid.

|  | <u>Debit</u> | <u>Credit</u> |
|--|--------------|---------------|
| Net pension liability                    | \$ 378,170   |               |
| Deferred Outflow - FY 2022 contributions |              | \$ (378,170)  |
| Deferred Outflow - FY 2023 contributions | 482,883      |               |
| Pension Expense                          |              | (482,883)     |
| <i>Check</i>                             | 861,053      | (861,053)     |



## Journal Entries

### Summary Journal Entries - Pension Expense

Following records the impact of current year pension expense

|                          | <u>Debit</u>     | <u>Credit</u>      |
|--------------------------|------------------|--------------------|
| Deferred Outflows        | \$ 913,519       | \$ (127,992)       |
| Deferred Inflows         | 1,088,837        | (87,589)           |
| Pension Expense (Income) | 542,181          | -                  |
| Net pension liability    | -                | (2,328,956)        |
| <i>Check</i>             | <i>2,544,537</i> | <i>(2,544,537)</i> |

See pages 38 and 37 ("Subtotal" row) for details.



## Journal Entries

### Ending Balances at June 30, 2023

|   | <u>Debit</u>     | <u>Credit</u>      |
|---|------------------|--------------------|
| Differences between expected and actual experience  | \$ 64,224        | \$ (43,014)        |
| Changes of assumptions  | 327,712          | -                  |
| Net differences between projected and actual earnings<br>on plan investments                                | 585,807          | -                  |
| Change in employer's proportion   | 432,765          | -                  |
| Differences between the employer's contributions and the<br>employer's proportionate share of contributions | -                | (201,048)          |
| Total deferred outflow/inflow   | 1,410,508        | (244,062)          |
| Pension contributions subsequent to measurement date  | 482,883          | -                  |
| Net Pension Liability (NPL)   | -                | (3,198,098)        |
| Net Impact  | 1,548,769        | -                  |
| <i>Check</i>  | <i>3,442,160</i> | <i>(3,442,160)</i> |
| Total pension expense (income) for FYE 2023   | 542,181          | -                  |



## Reconciliation of Deferred Outflows

(Detail for page 35)

| Deferred Outflows  | Opening<br>Balance<br>Debit | Journal<br>Entry-<br>Debit | Journal<br>Entry -<br>(Credit) | Ending<br>Balance<br>Debit |
|--|-----------------------------|----------------------------|--------------------------------|----------------------------|
| Differences between actual and expected experience   | \$ 139,872                  | \$ -                       | \$ (75,648)                    | \$ 64,224                  |
| Change in assumptions  | -                           | 327,712                    | -                              | 327,712                    |
| Differences between projected and actual earnings on plan investments                                    | -                           | 585,807                    | -                              | 585,807                    |
| <u>Employer Specific</u>   |                             |                            |                                |                            |
| Change in employer's proportion  | 485,109                     | -                          | (52,344)                       | 432,765                    |
| Differences between the employer's contributions and the employer's proportionate share of contributions | -                           | -                          | -                              | -                          |
| Subtotal   | 624,981                     | 913,519                    | (127,992)                      | 1,410,508                  |
| Contributions after the Measurement Date   | 378,170                     | 482,883                    | (378,170)                      | 482,883                    |
| Total Deferred Outflows  | 1,003,151                   | 1,396,402                  | (506,162)                      | 1,893,391                  |

Note "Changes" for Risk Pool deferrals equals total change from prior year to current year. "Changes" for employer-specific deferrals includes recognition of previous deferral or establishment of new deferral.



## Reconciliation of Deferred Inflows

(Detail for page 35)

| Deferred Inflows   | Opening<br>Balance<br>(Credit) | Journal<br>Entry-<br>(Credit) | Journal<br>Entry -<br>Debit | Ending<br>Balance<br>(Credit) |
|--|--------------------------------|-------------------------------|-----------------------------|-------------------------------|
| Differences between actual and expected experience   | \$ -                           | \$ (43,014)                   | \$ -                        | \$ (43,014)                   |
| Change in assumptions  | -                              | -                             | -                           | -                             |
| Differences between projected and actual earnings on plan investments                                    | (1,088,837)                    | -                             | 1,088,837                   | -                             |
| <u>Employer Specific</u>   |                                |                               |                             |                               |
| Change in employer's proportion  | -                              | -                             | -                           | -                             |
| Differences between the employer's contributions and the employer's proportionate share of contributions | (156,473)                      | (44,575)                      | -                           | (201,048)                     |
| Total Deferred Inflows   | (1,245,310)                    | (87,589)                      | 1,088,837                   | (244,062)                     |

Note "Changes" for Risk Pool deferrals equals total change from prior year to current year. "Changes" for employer-specific deferrals includes recognition of previous deferral or establishment of new deferral.





## Reconciliation of Deferred Outflows/(Inflows)

### Summary of Balances

|                                   | Fiscal year ending |                 |
|-----------------------------------|--------------------|-----------------|
|                                   | 6/30/2022          | 6/30/2023       |
| ■ Measurement date                | 6/30/2021          | 6/30/2022       |
| ■ Total pension liability         | \$ (12,525,786)    | \$ (13,730,080) |
| ■ Fiduciary net position          | 11,278,474         | 10,531,982      |
| ■ Net pension (liability)/asset   | (1,247,312)        | (3,198,098)     |
| ■ Deferred (inflows) of resources | (1,245,310)        | (244,062)       |
| ■ Deferred outflows of resources  | 1,003,151          | 1,893,391       |
| ■ Net balance sheet impact        | (1,489,471)        | (1,548,769)     |

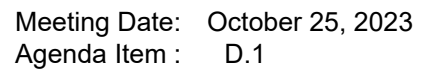
Deferred Outflows includes contributions after the measurement date.



## Reconciliation of Deferred Outflows/(Inflows)

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## 2022-2023 UNMET NEEDS REQUESTS

| Date       | City        | Requestor                          | Service Requested  |
|------------|-------------|------------------------------------|--|
| 7/28/2021  | Ukiah       | Executive Director                 | Transit Center   |
| 8/25/2021  | Ukiah       | Director Richard                   | Resume services linking inland to the coast - Ukiah to North Coast in the morning and back again in the afternoon. |
| 8/25/2021  | Fort Bragg  | Director Tarbell                   | Resume pre-pandemic service to coastal communities   |
| 12/8/2021  | Fort Bragg  | Director Albin-Smith               | Requested weekend service in Fort Bragg on a regular basis   |
| 02/14/2022 | Willits     | Steven Wright<br>William Kappelman | Bus Stop at Waugh Lane at Talmage Ave.<br>Both Northbound and Southbound #9 Local                                  |
| 6/21/2022  | Willits     | Public Member                      | Saturday services between Ukiah and Willits round trip, and Saturday service in Willits for the Route #1.          |
| 9/28/2022  | Brooktrails | Public Member                      | Brooktrails connection for commuters AM/PM   |
|            |             |                                    |  |
|            |             |                                    |  |
|            |             |                                    |  |
|            |             |                                    |  |
|            |             |                                    |  |
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|            |             |                                    |  |
|            |             |                                    |  |
|            |             |                                    |  |



Meeting Date: October 25, 2023

Agenda Item: D.2

## AGENDA SUMMARY REPORT

### **SUBJECT:**

LSC and Design Workshop to present the draft renderings and refined site plan to the MTA Board (Virtually)

### **SUMMARY:**

Ukiah Transit Center update:

LSC has worked with Design Workshop to create a site plan which includes multimodal improvements (electric vehicle chargers, improved pedestrian and bicycle access to and from the site, and other improvements). LSC will present a zoom presentation of the draft renderings of the selected site, north of Kohl's.

### **ATTACHMENTS:**

None



Meeting Date: October 25, 2023

Agenda Item: D.3

## AGENDA SUMMARY REPORT

**SUBJECT:**

Action and Discussion MTA Board Meeting in-person and/or virtual Board Meetings

**SUMMARY:**

At the August 2023 MTA board meeting, Directors suggested a discussion regarding holding in-person and/or virtual board meetings.

**ATTACHMENTS:**

FY 2023/24 Board Meeting Schedule

**Meeting Date: June 28, 2023**  
**Agenda Item #**



## Board of Directors Meeting Schedule

Last Wednesday of every month - 1st Wednesday of the month in December  
 Subject to Change

| Date        | Time    | Location | Video Conference | Major Agenda Items  |
|-------------|---------|----------|------------------|---|
| <b>2023</b> |         |          |                  |   |
| July        | 26 1:30 | TBD      |                  | 2023/24 Final Budget Consideration<br>2023/24 Strategic Planning<br>2023/24 Transit Needs: Willits  |
| August      | 30 1:30 | TBD      |                  | 2023/24 Transit Needs: Point Arena  |
| September   | 27 1:30 | TBD      |                  | 2023/24 Transit Needs: Fort Bragg   |
| October     | 25 1:30 | TBD      |                  | 2023/24 Transit Needs: Ukiah  |
| December    | 6 1:30  | TBD      |                  | 2023/24 Transit Needs: Willits  |
| <b>2024</b> |         |          |                  |   |
| January     | 31 1:30 | TBD      |                  | Executive Director Evaluation<br>2022/23 Transit Needs: Point Arena   |
| February    | 28 1:30 | TBD      |                  | Executive Director Contract<br>Compliance (Bylaws Review/Board<br>Certificates/FPPC Form 700)<br>Initial 2024/25 Budget Discussion<br>2023/24 Transit Needs: Fort Bragg |
| March       | 27 1:30 | TBD      |                  | DRAFT 2024/25 Budget & Claim<br>2023/24 Transit Needs: Ukiah  |
| April       | 24 1:30 | TBD      |                  | Strategic Planning Upcoming Year<br>2023/24 Transit Needs: Willits  |
| May         | 29 1:30 | TBD      |                  | Budget Hearing 2024/25<br>2023/24 Transit Needs: Point Arena  |
| June        | 26 1:30 | TBD      |                  | FINAL 2024/25 Budget<br>Election of Officers<br>2023/24 Transit Needs: Fort Bragg   |



Meeting Date: October 25, 2023

Agenda Item: D.4

## AGENDA SUMMARY REPORT

**SUBJECT:**

Community Concern regarding Local Bus Route

**SUMMARY:**

Discussion regarding the community concerns of having bus routes on Clara Avenue.

**ATTACHMENTS:**

None



Meeting Date: October 25, 2023

Agenda Item: D.5

## AGENDA SUMMARY REPORT

### **SUBJECT:**

Discussion and Possible Approval of MTA's SB125 plan

### **SUMMARY:**

SB125 signed by Governor Newsom July 5<sup>th</sup> 2023

SB 125 (Chapter 54, Statutes of 2023) guides the distribution of \$4 billion in General Fund through the Transit and Intercity Rail Capital Program on a population-based formula to regional transportation planning agencies, which will have the flexibility to use the money to fund transit operations or capital improvements. The transportation budget trailer bill also establishes the \$1.1 billion Zero-Emission Transit Capital Program to be allocated to regional transportation planning agencies on a population-based formula and another formula based on revenues to fund zero-emission transit equipment and operations. SB 125 includes an accountability program to govern the distribution of these funds.

MTA staff is working with MCOG (Regional Transportation Planning Agency) on the first plan for the funding which is due December 31<sup>st</sup> and needs MCOG's Board Approval.

In the first plan we are putting together three projects.

The first project is to purchase property for an Ukiah Transit Center/Mobility Hub the total estimated cost of this project could be anywhere from \$1,000,000 to \$2,000,000 for one or two parcels.

The second proposed project is taken from the Feasibility Study of Mobility Solutions for Rural Communities of Inland Mendocino County. Bringing Covelo and Laytonville a hybrid mobility solution. This project's estimated cost for capital and operations is anywhere from \$360,000 to \$600,000 depending on the vehicle and accompanying infrastructure.

The third project is the continuation of MTA's Zero Emissions Transition Plan. The available funding would enable the agency to stay on track with the ICT-Regulation of being 100% zero emissions by 2040. The estimated cost for this project would be \$2,500,000 and/or the remainder of the first year's funds not used by the other projects.

The SB125 guidelines were released this month and we will have until the December 31<sup>st</sup> to refine the projects.

### **STAFF RECOMMENDATION:**

Staff recommends approval of MTA's SB125 plan.





Meeting Date:

October 25, 2023

Agenda Item:

D.6

## AGENDA SUMMARY REPORT

**SUBJECT:**

Action and Discussion of MTA's Fleet and Fleet Procurements

**SUMMARY:**

A discussion of MTA's bus fleet and future fleet procurements.

**ATTACHMENTS:**

None