



County of Ventura

TDA Triennial Performance Audit for
FY2022/23, 2023/24, and 2024/25





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Chapter 1 | Executive Summary

In 2025, the Ventura County Transportation Commission (VCTC) selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the 10 transit operators to which it allocates TDA funding.

The California Public Utilities Code requires all recipients of Transit Development Act (TDA) Article 4 funding to undergo an independent performance audit on a three-year cycle in order to maintain funding eligibility. Audits of Article 8 recipients are encouraged.

This audit covers the County of Ventura in its role as operator of the Kanan Shuttle. Audits of other transit programs to which the County contributes are prepared separately.

The Triennial Performance Audit is designed to be an independent and objective evaluation of the Kanan Shuttle, providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three fiscal years. In addition to assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to which it allocates TDA funds.

This chapter summarizes key findings and recommendations developed during the Triennial Performance Audit (TPA) of the County of Ventura’s public transit program for the period:

- Fiscal Year 2022/23,
- Fiscal Year 2023/24, and
- Fiscal Year 2024/25.

The Kanan Shuttle, sponsored by the County of Ventura in partnership with the City of Agoura Hills, Oak Park Unified School District, and Oak Park County Service Area #4, began in August 2013 as a demonstration project. The service operates primarily along Kanan Road in Oak Park, from Roadside Drive to Lindero Canyon. Service is provided Monday through Friday, 6:45 a.m. to 5:40 p.m., on a fare-free basis.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. Moore & Associates, Inc. believes the evidence obtained provides a reasonable basis for our findings and conclusions.

This audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*.



The Triennial Performance Audit includes five elements:

- Compliance requirements,
- Prior recommendations,
- Analysis of program data reporting,
- Performance Audit, and
- Functional review.

Test of Compliance

Based on discussions with County of Ventura staff, analysis of program performance, and an audit of program compliance and function, the audit team presents no compliance findings.

Status of Prior Recommendations

The prior audit – completed in April 2023 by Moore & Associates, Inc. for the three fiscal years ending June 30, 2022 – included no recommendations.

Findings and Recommendations

Based on discussions with County staff, analysis of program performance, and a review of program compliance and function, the audit team submits no findings related to TDA compliance for the County of Ventura.

Recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA as well as address non-compliance-related issues, challenges, or opportunities observed during the site visit and functional review. The following recommendations are presented for the County of Ventura.

Exhibit 1.1 Summary of Audit Recommendations

| | Recommendations | Importance | Timeline |
|---|---|------------|------------|
| 1 | If the County continues to operate the Kanan Shuttle fare-free, it will be necessary to identify sufficient partner contributions to be counted as fares should farebox recovery ratio be restored as a primary metric for eligibility. | High | FY 2026/27 |
| 2 | The County should explore its options regarding transition to zero-emissions vehicles. | Medium | FY 2027/28 |

Chapter 2 | Audit Scope and Methodology

The Triennial Performance Audit (TPA) of the County of Ventura’s public transit program covers the three-year period ending June 30, 2025. The California Public Utilities Code requires all recipients of Transit Development Act (TDA) funding to complete an independent review on a three-year cycle in order to maintain funding eligibility.

In 2025, the Ventura County Transportation Commission (VCTC) selected Moore & Associates, Inc., to prepare Triennial Performance Audits of itself as the RTPA and the 10 transit operators to which it allocates TDA funding. Moore & Associates is a consulting firm specializing in public transportation, including audits of non-TDA Article 4 recipients. Selection of Moore & Associates followed a competitive procurement process.

The Triennial Performance Audit is designed to be an independent and objective evaluation of County of Ventura as a public transit operator. Direct benefits of a Triennial Performance Audit include providing operator management with information on the economy, efficiency, and effectiveness of its programs across the prior three years; helpful insight for use in future planning; and assuring legislative and governing bodies (as well as the public) that resources are being economically and efficiently utilized. Finally, the Triennial Performance Audit fulfills the requirement of PUC Section 99246(a) that the RTPA designate an entity other than itself to conduct a performance audit of the activities of each operator to which it allocates TDA funds.

This performance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit team plans and performs the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. The auditors believe the evidence obtained provides a reasonable basis for our findings and conclusions.

The audit was also conducted in accordance with the processes established by the California Department of Transportation (Caltrans), as outlined in the *Performance Audit Guidebook for Transit Operators and Regional Transportation Planning Entities*, as well as *Government Auditing Standards* published by the U.S. Comptroller General.

This audit covers the County of Ventura in its role as operator of the Kanan Shuttle. Audits of other transit programs to which the County contributes (i.e., City of Ojai, ECTA, Thousand Oaks Dial-A-Ride, and Valley Express) are prepared separately.

Objectives

A Triennial Performance Audit (TPA) has four primary objectives:

1. Assess compliance with TDA regulations;
2. Review improvements subsequently implemented as well as progress toward adopted goals;
3. Evaluate the efficiency and effectiveness of the transit operator; and



4. Provide sound, constructive recommendations for improving the efficiency and functionality of the transit operator.

Scope

The TPA is a systematic review of performance evaluating the efficiency, economy, and effectiveness of the transit operator. The audit of the County of Ventura included six tasks:

1. A review of compliance with TDA requirements and regulations.
2. A review of the status of recommendations included in the prior Triennial Performance Audit.
3. A verification of the methodology for calculating performance indicators including the following activities:
 - Assessment of internal controls,
 - Test of data collection methods,
 - Calculation of performance indicators, and
 - Evaluation of performance.
4. Comparison of data reporting practices:
 - Internal reports,
 - State Controller Reports, and
 - National Transit Database.
5. Examination of the following functions:
 - General management and organization;
 - Service planning;
 - Administration;
 - Marketing and public information;
 - Scheduling, dispatching, and operations;
 - Personnel management and training; and
 - Maintenance.
6. Conclusions and recommendations to address opportunities for improvement based upon analysis of the information collected and the audit of the transit operator's major functions.

Methodology

The methodology for the Triennial Performance Audit of the County of Ventura included thorough review of documents relevant to the scope of the audit, as well as information contained on the County's website. The documents reviewed included the following (spanning the full three-year period):

- Monthly performance reports;
- State Controller Reports;
- Annual budgets;
- TDA fiscal audits;
- Transit marketing collateral;
- TDA claims;
- Fleet inventory;
- Preventive maintenance schedules and forms;



- California Highway Patrol Terminal Inspection reports;
- National Transit Database reports;
- Accident/road call logs; and
- Organizational chart.

The methodology for this review included a virtual site visit on February 2, 2026. The audit team met with Susanna Arroyo (Administrative Assistant) and reviewed materials germane to the triennial audit. The audit also drew on information gathered from the City of Thousand Oaks, the contracted operator for the Kanan Shuttle service. The City of Thousand Oaks site visit took place on February 20, 2026.

This report is comprised of eight chapters divided into three sections:

1. Executive Summary: A summary of the key findings and recommendations developed during the Triennial Performance Audit process.
2. TPA Scope and Methodology: Methodology of the review and pertinent background information.
3. TPA Results: In-depth discussion of findings surrounding each of the subsequent elements of the audit:
 - Compliance with statutory and regulatory requirements,
 - Status of prior recommendations,
 - Consistency among reported data,
 - Performance measures and trends,
 - Functional review, and
 - Findings and recommendations.



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Chapter 3 | Program Compliance

This section examines the County of Ventura’s compliance with the Transportation Development Act as well as relevant sections of the California Code of Regulations. An annual certified fiscal audit confirms TDA funds were apportioned in conformance with applicable laws, rules, and regulations. The County considers full use of funds under California Code of Regulations (CCR) 6754(a) as referring to operating funds but not capital funds. The TPA findings and related comments are delineated in Exhibit 3.1.

Status of compliance items was determined through discussions with County staff as well as an inspection of relevant documents including the fiscal audits for each year of the triennium, State Controller annual filings, California Highway Patrol terminal inspections, annual operating budgets, year-end performance reports, and other compliance-related documentation.

No compliance issues were identified for the County of Ventura.

Developments Occurring During the Audit Period

For many transit operators in California, recent years have reflected both the acute impacts of and recovery from the COVID-19 pandemic. By the end of FY 2024/25 – even earlier in some cases – most operators had exhausted federal relief funds, even though penalties for non-compliance with farebox recovery ratios continued to be waived. However, the receipt of federal relief funds complicated matters, as they impacted the amount of TDA funding operators were eligible to receive and, in some cases, resulted in over-payments that had to be resolved after the funds were spent. Many operators, even more than five years after the onset of the pandemic, still struggle with ridership that has yet to return to pre-pandemic levels.

California Assembly Bill 90, signed into law on June 29, 2020, provided temporary regulatory relief for transit operators required to conform with Transportation Development Act (TDA) farebox recovery ratio thresholds in FY 2019/20 and FY 2020/21. California Assembly Bill 149, signed into law on July 16, 2021, provided additional regulatory relief by extending the provisions of AB 90 through FY 2022/23 and adjusting definitions of eligible revenues and operating costs. Most recently, California Senate Bill 125, signed into law on July 10, 2023, extended protections provided via earlier legislation through FY 2025/26. While this means the audit period covered by this audit is fully exempt from penalties for non-compliance with the farebox recovery ratio, for example, it also means that transit operators may need to be in compliance by the second year of the next audit period.

While the ability to maintain state mandates and performance measures is important, these measures enabled transit operators to adjust to the impacts of the COVID-19 pandemic while continuing to receive their full allocations of funding under the TDA.

Together, these three pieces of legislation include the following additional provisions specific to transit operator TDA funding under Article 4:

- Prohibits the imposition of the TDA revenue penalty on an operator that did not maintain the required ratio of fare revenues to operating cost from FY 2019/20 through FY 2025/26.

- Expands the definition of “local funds” to enable the use of federal funding to supplement fare revenues and allows operators to calculate free and reduced fares at their actual value.
- Adjusts the definition of operating cost to exclude the cost of ADA paratransit services, demand-response and micro-transit services designed to extend access to service, ticketing/payment systems, security, some pension costs, and some planning costs.
- Allows operators to use STA funds as needed to keep transit service levels from being reduced or eliminated through FY 2025/26.

SB 125 also called for the establishment of the Transit Transformation Task Force to develop policy recommendations aimed at increasing transit ridership and improving the customer experience statewide. In the more than 50 years since the adoption of the Transportation Development Act (TDA), California’s public transportation landscape has evolved significantly. Many transit operators have struggled to meet the farebox recovery ratio requirement, raising questions about whether it remains an appropriate or effective measure of TDA compliance.

In 2018, the chairs of California’s legislative transportation committees asked the California Transit Association to convene a policy task force to examine the TDA. That effort produced a draft framework for reform in early 2020, just prior to the COVID-19 pandemic. The Transit Transformation Task Force released its report in December 2025. While the report includes several recommendations to modernize the TDA – including identifying the farebox recovery ratio and operating cost per hour requirements as outdated and recommending that farebox recovery and cost-inflation penalties be replaced – these proposals represent an initial step rather than immediate policy changes. Achieving the necessary funding and statutory reforms will require sustained advocacy over the coming years.



Exhibit 3.1 Transit Development Act Compliance Requirements

| Compliance Element | Reference | Compliance | Comments |
|--|-------------|----------------|---|
| State Controller Reports submitted on time. | PUC 99243 | In compliance | FY 2022/23: January 11, 2024 FY 2023/24: January 28, 2025 FY 2024/25: February 2, 2026* |
| Fiscal and compliance audits submitted within 180 days following the end of the fiscal year (or with up to 90-day extension). | PUC 99245 | In compliance | FY 2022/23: December 31, 2023 FY 2023/24: February 13, 2025 FY 2024/25: March 30, 2026 |
| Operator’s terminal rated as satisfactory by CHP within the 13 months prior to each TDA claim. | PUC 99251 B | In compliance | <i>City of Thousand Oaks:</i> May 7, 2025 May 2, 2024 April 12, 2023 April 14, 2022 |
| Operator’s claim for TDA funds submitted in compliance with rules and regulations adopted by the RTPA. | PUC 99261 | In compliance | |
| If operator serves urbanized and non-urbanized areas, it has maintained a ratio of fare revenues to operating costs at least equal to the ratio determined by the rules and regulations adopted by the RTPA. | PUC 99270.1 | Not applicable | |
| Except as otherwise provided, the allocation for any purpose specified under Article 8 may in no year exceed 50% of the amount required to meet the total planning expenditures for that purpose. | PUC 99405 | Not applicable | |
| An operator receiving allocations under Article 8(c) may be subject to regional, countywide, or subarea performance criteria, local match requirements, or fare recovery ratios adopted by resolution of the RTPA. | PUC 99405 | Not applicable | |
| The operator’s definitions of performance measures are consistent with the Public Utilities Code Section 99247. | PUC 99247 | In compliance | |
| The operator does not routinely staff with two or more persons a vehicle for public transportation purposes designed to be operated by one person. | PUC 99264 | In compliance | |
| The operator’s operating budget has not increased by more than 15% over the preceding year, nor is there a substantial increase or decrease in the scope of operations or capital budget provisions for major new fixed facilities unless the operator has reasonably supported and substantiated the change(s). | PUC 99266 | In compliance | FY 2022/23: +18.71% FY 2023/24: +25.11% FY 2024/25: +8.83% <i>Source: Monthly performance data, TDA claims. FY 2023 increase due to contractor cost increases. FY 2024 increase due primarily to the addition of a special service bus on Fridays.</i> |

*Given January 31, 2026 fell on a Saturday, the deadline for the State Controller Report for FY 2024/25 was February 2, 2026.



| Compliance Element | Reference | Compliance | Comments |
|---|-------------------------------------|----------------|--|
| The expenditure of funds received under Article 4 may not exceed 50 percent of the amount required to meet operating, maintenance, and capital and debt service requirements after the deduction of federal funds and amounts allocated under PUC 99314.5 (STA). | PUC 99268 | In compliance | |
| If the operator serves an urbanized area, it has maintained a ratio of fare revenues to operating cost at least equal to one-fifth (20 percent). | PUC 99268.2, 99268.4, 99268.1 | In compliance | <i>FY 2022/23: 0.00%</i> <i>FY 2023/24: 0.00%</i> <i>FY 2024/25: 0.00%</i> <i>Source: TDA fiscal audits; in compliance due to penalty waiver under AB 149 and SB 125.</i> |
| If the operator serves a rural area, it has maintained a ratio of fare revenues to operating cost at least equal to one-tenth (10 percent). | PUC 99268.2, 99268.4, 99268.5 | Not applicable | Compliance for Valley Express, which receives TDA funding from the County, is reviewed in a separate audit. |
| For a claimant that provides only services to elderly and handicapped persons, the ratio of fare revenues to operating cost shall be at least 10 percent. | PUC 99268.5, CCR 6633.5 | Not applicable | Compliance for East County Transit Alliance (ECTA) and Thousand Oaks Dial-A-Ride, which receive TDA funding from the County, are reviewed in separate audits. |
| If the operator has utilized the exemption from the farebox recovery requirement for extension of services, it shall submit a report on the service to the RTPA within 90 days of the end of the first year of implementation. | PUC 99268.8, CCR 6633.8 | Not applicable | |
| The current cost of the operator’s retirement system is fully funded with respect to the officers and employees of its public transportation system, or the operator is implementing a plan approved by the RTPA, which will fully fund the retirement system for 40 years. | PUC 99271 | In compliance | County employees are eligible for VCERA. |
| An operator claiming funds under Article 4.5 (CTSA) is in compliance with PUC 99268.3, 99268.4, 99268.5, or 99268.9, or regional, countywide, or county subarea performance criteria, local match requirements, or fare recovery ratios adopted by the RTPA. | PUC 99275.5 | Not applicable | The County does not receive funds under Article 4.5. |
| If the operator receives State Transit Assistance funds, the operator makes full use of funds available to it under the Urban Mass Transportation Act of 1964 before TDA claims are granted. | CCR 6754 (a) (3) | Not applicable | |



| Compliance Element | Reference | Compliance | Comments |
|---|-------------|----------------|----------|
| In order to use State Transit Assistance funds for operating assistance, the operator’s total operating cost per revenue hour does not exceed the sum of the preceding year’s total plus an amount equal to the product of the percentage change in the CPI for the same period multiplied by the preceding year’s total operating cost per revenue hour. An operator may qualify based on the preceding year’s operating cost per revenue hour or the average of the three prior years. If an operator does not meet these qualifying tests, the operator may only use STA funds for operating purposes according to a sliding scale. | PUC 99314.6 | Not applicable | |
| For an operator qualifying under PUC 99268.1, the funds received from the local transportation fund under Article 4 shall not exceed 50 percent of the amount that is the sum of the operator's operating cost, capital requirements, and debt service requirements less the sum of the operator's revenues from federal grants and the state transit assistance fund. The operator may receive from the local transportation fund up to 100 percent, rather than 50 percent, of the amount representing the operating cost of an extension of its public transportation system if the extension is within the definition of Section 6619.1 and if all the conditions of Section 6633.8 are met. | CCR 6633.1 | Not applicable | |
| A transit claimant is precluded from receiving monies from the Local Transportation Fund and the State Transit Assistance Fund in an amount which exceeds the claimant's capital and operating costs less the actual amount of fares received, the amount of local support required to meet the fare ratio, the amount of federal operating assistance, and the amount received during the year from a city or county to which the operator has provided services beyond its boundaries. | CCR 6634 | In compliance | |



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Chapter 4 | Prior Recommendations

This section reviews and evaluates the implementation of prior Triennial Performance Audit recommendations. This objective assessment provides assurance the County of Ventura has made quantifiable progress toward improving both the efficiency and effectiveness of its public transit program.

The prior audit – completed in April 2023 by Moore & Associates, Inc. for the three fiscal years ending June 30, 2022 – included no recommendations.



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Chapter 5 | Data Reporting Analysis

An important aspect of the Triennial Performance Audit process is assessing how effectively and consistently the transit operator reports performance statistics to local, state, and federal agencies. Often as a condition of receipt of funding, an operator must collect, manage, and report data to different entities. Ensuring such data are consistent can be challenging given the differing definitions employed by different agencies as well as the varying reporting timeframes. This chapter examines the consistency of performance data reported by County of Ventura both internally as well as to outside entities during the audit period.

Data used for the data comparison were those items reported in monthly performance reports, TDA fiscal audits, State Controller Transit Operator Financial Transaction Reports, and National Transit Database (NTD) reports for the Kanan Shuttle.

Performance data was generally reported consistently. Data items with notable variances are indicated below.

- **Operating cost:** Operating costs for FY 2022/23 was consistently reported except with respect to the NTD report. It is likely this report included the cost of vehicle leases, which was excluded from other reporting. In FY 2023/24, the TDA fiscal audit and State Controller Report were consistent with one another, but slightly lower than the amounts reported internally and to the NTD. In FY 2024/25, the data reported in the TDA fiscal audit and to the State Controller were consistent, though slightly higher than that reported internally and slightly lower than that reported to the NTD.
- **Passengers:** Passenger data showed slight differences in FY 2023/24 and FY 2024/25. FY 2024/25 had the greatest variance (2.7 percent), as the ridership reported in the State Controller Report was lower than that reported elsewhere.



Exhibit 5.1 Data Reporting Comparison

| Performance Measure | System-Wide | | |
|---------------------------------------|-------------|------------|------------|
| | FY 2022/23 | FY 2023/24 | FY 2024/25 |
| Operating Cost (Actual \$) | | | |
| <i>TDA fiscal audit</i> | \$386,244 | \$429,180 | \$447,702 |
| <i>Monthly Performance Reports</i> | \$386,243 | \$442,805 | \$442,355 |
| <i>National Transit Database</i> | \$411,772 | \$434,153 | \$449,870 |
| <i>State Controller Report</i> | \$386,243 | \$429,180 | \$447,702 |
| Fare Revenue (Actual \$) | | | |
| <i>TDA fiscal audit</i> | \$0 | \$0 | \$0 |
| <i>Monthly Performance Reports</i> | \$0 | \$0 | \$0 |
| <i>National Transit Database</i> | \$0 | \$0 | \$0 |
| <i>State Controller Report</i> | \$0 | \$0 | \$0 |
| Vehicle Service Hours (VSH) | | | |
| <i>Monthly Performance Reports</i> | 2,604 | 2,688 | 2,519 |
| <i>National Transit Database</i> | 2,604 | 2,602 | 2,519 |
| <i>State Controller Report</i> | 2,604 | 2,603 | 2,519 |
| Vehicle Service Miles (VSM) | | | |
| <i>Monthly Performance Reports</i> | 29,364 | 32,315 | 28,823 |
| <i>National Transit Database</i> | 29,364 | 32,316 | 28,823 |
| <i>State Controller Report</i> | 29,364 | 32,215 | 28,823 |
| Passengers | | | |
| <i>Monthly Performance Reports</i> | 36,267 | 36,679 | 37,088 |
| <i>National Transit Database</i> | 36,267 | 36,401 | 37,088 |
| <i>State Controller Report</i> | 36,267 | 36,045 | 36,098 |
| Full-Time Equivalent Employees | | | |
| <i>State Controller Report</i> | 3 | 6 | 8 |

Chapter 6 | Performance Analysis

Performance indicators are typically employed to quantify and assess the efficiency of a transit operator's activities. Such indicators provide insight into current operations as well as trend analysis of operator performance. Through a review of indicators, relative performance as well as possible inter-relationships between major functions is revealed.

The Transportation Development Act (TDA) requires recipients of TDA funding to track and report five performance indicators:

- Operating Cost/Passenger,
- Operating Cost/Vehicle Service Hour,
- Passengers/Vehicle Service Hour,
- Passengers/Vehicle Service Mile, and
- Vehicle Service Hours/Employee.

To assess the validity and use of performance indicators, the audit team performed the following activities:

- Assessed internal controls in place for the collection of performance-related information,
- Validated collection methods of key data,
- Calculated performance indicators, and
- Evaluated performance indicators.

The procedures used to calculate TDA-required performance measures for the current triennium were verified and compared with indicators included in similar reports to external entities (i.e., State Controller and Federal Transit Administration).

Operating Cost

The Transportation Development Act requires an operator to track and report transit-related costs reflective of the Uniform System of Accounts and Records developed by the State Controller and the California Department of Transportation. The most common method for ensuring this occurs is through a compliance audit report prepared by an independent auditor in accordance with California Code of Regulations Section 6667¹. The annual independent financial audit should confirm the use of the Uniform System of Accounts and Records. *Operating cost* – as defined by PUC Section 99247(a) – excluded the following during the audit period²:

- Cost in the depreciation and amortization expense object class adopted by the State Controller pursuant to PUC Section 99243,

¹ CCR Section 6667 outlines the minimum tasks which must be performed by an independent auditor in conducting the annual fiscal and compliance audit of the transit operator.

² Given the passage of AB 149, the list of excluded costs will be expanded beginning with FY 2021/22.



- Subsidies for commuter rail services operated under the jurisdiction of the Interstate Commerce Commission,
- Direct costs of providing charter service, and
- Vehicle lease costs.

Vehicle Service Hours and Miles

Vehicle Service Hours (VSH) and *Miles (VSM)* are defined as the time/distance during which a revenue vehicle is available to carry fare-paying passengers, and which includes only those times/miles between the time or scheduled time of the first passenger pickup and the time or scheduled time of the last passenger drop-off during a period of the vehicle's continuous availability.³ For example, demand-response service hours include those hours when a vehicle has dropped off a passenger and is traveling to pick up another passenger, but not those hours when the vehicle is unavailable for service due to driver breaks or lunch. For both demand-response and fixed-route services, service hours will exclude hours of "deadhead" travel to the first scheduled pick-up, and will also exclude hours of "deadhead" travel from the last scheduled drop-off back to the terminal. For fixed-route service, a vehicle is in service from first scheduled stop to last scheduled stop, whether or not passengers board or exit at those points (i.e., subtracting driver lunch and breaks but including scheduled layovers).

Passenger Counts

According to the Transportation Development Act, *total passengers* is equal to the total number of unlinked trips (i.e., those trips that are made by a passenger that involve a single boarding and departure), whether revenue-producing or not.

Employees

Employee hours is defined as the total number of hours (regular or overtime) which all employees have worked, and for which they have been paid a wage or salary. The hours must include transportation system-related hours worked by persons employed in connection with the system (whether or not the person is employed directly by the operator). Full-Time Equivalent (FTE) is calculated by dividing the number of person-hours by 2,000.

Fare Revenue

Fare revenue is defined by California Code of Regulations Section 6611.2 as revenue collected from the farebox plus sales of fare media. Given other revenues may be added to fare revenue for the calculation of the farebox recovery ratio, the Farebox Recovery cited within this section is not necessarily consistent with the farebox recovery ratio used for compliance determination in Chapter 4.

³ A vehicle is considered to be in revenue service despite a no-show or late cancellation if the vehicle remains available for passenger use.

TDA Required Indicators

To calculate the TDA indicators for the County of Ventura, the following sources were employed:

- Operating Cost was not independently calculated as part of this audit. Operating Cost data were obtained via State Controller Reports for each fiscal year covered by this audit. Operating Cost from the reports was compared against that reported in the County's audited financial reports and appeared to be consistent with TDA guidelines. In accordance with PUC Section 99247(a), the reported costs excluded depreciation and other allowable expenses.
- Fare Revenue was not independently calculated as part of this audit. Fare revenue data were obtained via State Controller Reports for each fiscal year covered by this audit. This appears to be consistent with TDA guidelines as well as the uniform system of accounts.
- Vehicle Service Hours (VSH) data were obtained via State Controller Reports for each fiscal year covered by this audit. The County's methodology is consistent with PUC guidelines.
- Vehicle Service Miles (VSM) data were obtained via State Controller Reports for each fiscal year covered by this audit. The County's methodology is consistent with PUC guidelines.
- Unlinked trip data were obtained via State Controller Reports for each fiscal year covered by this audit. The County's methodology is consistent with PUC guidelines.
- Full-Time Equivalent (FTE) data were obtained from State Controller Reports for each fiscal year covered by this review. Use of the TDA definition regarding FTE calculation was confirmed.

System Performance Trends

Operating cost posted a net 31.6 percent increase across the six-year period, and increased 15.9 percent during the audit period. The service went fare free as of FY 2020/21, resulting in no fare revenue throughout the audit period.

Vehicle service hours (VSH) were steady throughout the first two years of the audit period, before decreasing by 3.2 percent in FY 2024/25. Vehicle service miles (VSM) increased each year except for FY 2020/21 and FY 2024/25. This resulted in a net 1.8 percent decrease during the audit period, and a net 13.6 percent across the six-year period. Ridership also fluctuated, with the most significant decrease in FY 2020/21 (79.1 percent); however, in FY 2021/22 ridership increased 351.9 percent. This is likely due to the return of in-person schooling following the COVID-19 pandemic. Ridership continued to grow throughout the audit period, increasing 12.1 percent in FY 2022/23.

Cost-related metrics typically provide an indicator of a system's efficiency, while passenger-related metrics offer insight into its productivity. Improvements are characterized by increases in passenger-related metrics and decreases in cost-related metrics. Operating cost per vehicle service hour and operating cost per vehicle service mile both saw net increases during the audit period (10.5 percent and 8.9 percent, respectively), as did operating cost per passenger (16.5 percent). Passengers per vehicle service hour experienced a significant decrease in FY 2020/21, before recovering in FY 2021/22 and then fluctuating during the current audit period. This resulted in Passenger per VSH increasing by 2.9 percent during the audit period. Passenger per vehicle service miles increased 1.4 percent during the audit period, though it fluctuated as well.



Exhibit 6.1 System Performance Indicators

| Performance Measure | System-wide | | | | | |
|---|-------------|------------|------------|------------|------------|------------|
| | FY 2019/20 | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
| Operating Cost (Actual \$) | \$340,315 | \$234,998 | \$334,895 | \$386,243 | \$429,180 | \$447,702 |
| <i>Annual Change</i> | | -30.9% | 42.5% | 15.3% | 11.1% | 4.3% |
| Fare Revenue (Actual \$) | \$70,904 | \$0 | \$0 | \$0 | \$0 | \$0 |
| <i>Annual Change</i> | | -100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Vehicle Service Hours (VSH) | 2,727 | 2,017 | 2,582 | 2,604 | 2,603 | 2,519 |
| <i>Annual Change</i> | | -26.0% | 28.0% | 0.9% | 0.0% | -3.2% |
| Vehicle Service Miles (VSM) | 33,363 | 22,406 | 27,909 | 29,364 | 32,215 | 28,823 |
| <i>Annual Change</i> | | -32.8% | 24.6% | 5.2% | 9.7% | -10.5% |
| Passengers | 34,261 | 7,159 | 32,348 | 36,267 | 36,045 | 36,098 |
| <i>Annual Change</i> | | -79.1% | 351.9% | 12.1% | -0.6% | 0.1% |
| Employees | 3 | 2 | 3 | 3 | 6 | 8 |
| <i>Annual Change</i> | | -33.3% | 50.0% | 0.0% | 100.0% | 33.3% |
| Performance Indicators | | | | | | |
| Operating Cost/VSH (Actual \$) | \$124.79 | \$116.51 | \$129.70 | \$148.33 | \$164.88 | \$177.73 |
| <i>Annual Change</i> | | -6.6% | 11.3% | 14.4% | 11.2% | 7.8% |
| Operating Cost/Passenger (Actual \$) | \$9.93 | \$32.83 | \$10.35 | \$10.65 | \$11.91 | \$12.40 |
| <i>Annual Change</i> | | 230.5% | -68.5% | 2.9% | 11.8% | 4.2% |
| Passengers/VSH | 12.56 | 3.55 | 12.53 | 13.93 | 13.85 | 14.33 |
| <i>Annual Change</i> | | -71.7% | 253.0% | 11.2% | -0.6% | 3.5% |
| Passengers/VSM | 1.03 | 0.32 | 1.16 | 1.24 | 1.12 | 1.25 |
| <i>Annual Change</i> | | -68.9% | 262.8% | 6.6% | -9.4% | 11.9% |
| Farebox Recovery | 20.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <i>Annual Change</i> | | -100.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Hours/Employee | 909.0 | 1,008.5 | 860.7 | 868.0 | 433.8 | 314.9 |
| <i>Annual Change</i> | | 10.9% | -14.7% | 0.9% | -50.0% | -27.4% |
| TDA Non-Required Indicators | | | | | | |
| Operating Cost/VSM | \$10.20 | \$10.49 | \$12.00 | \$13.15 | \$13.32 | \$15.53 |
| <i>Annual Change</i> | | 2.8% | 14.4% | 9.6% | 1.3% | 16.6% |
| VSM/VSH | 12.23 | 11.11 | 10.81 | 11.28 | 12.38 | 11.44 |
| <i>Annual Change</i> | | -9.2% | -2.7% | 4.3% | 9.8% | -7.5% |
| Fare/Passenger | \$2.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| <i>Annual Change</i> | | -100.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Sources: FY 2019/20 – FY 2021/22 from the prior audit. FY 2022/23 – FY 2024/25 from State Controller Reports.



Exhibit 6.2 System Ridership

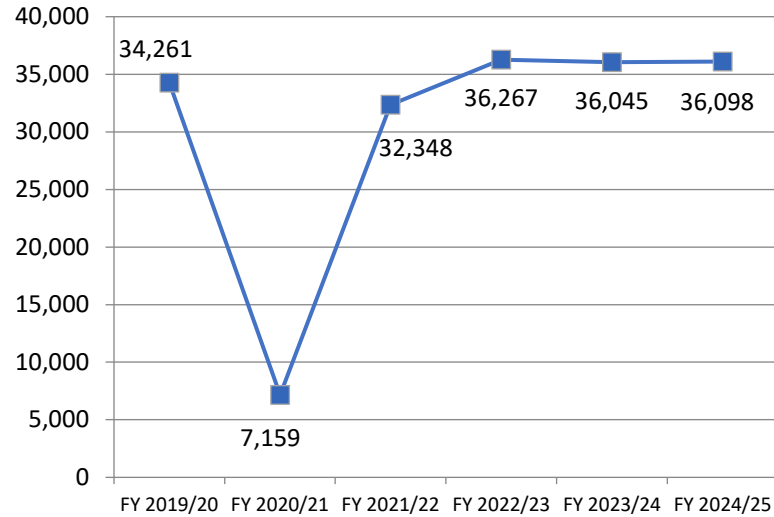


Exhibit 6.3 System Operating Cost/VS_H

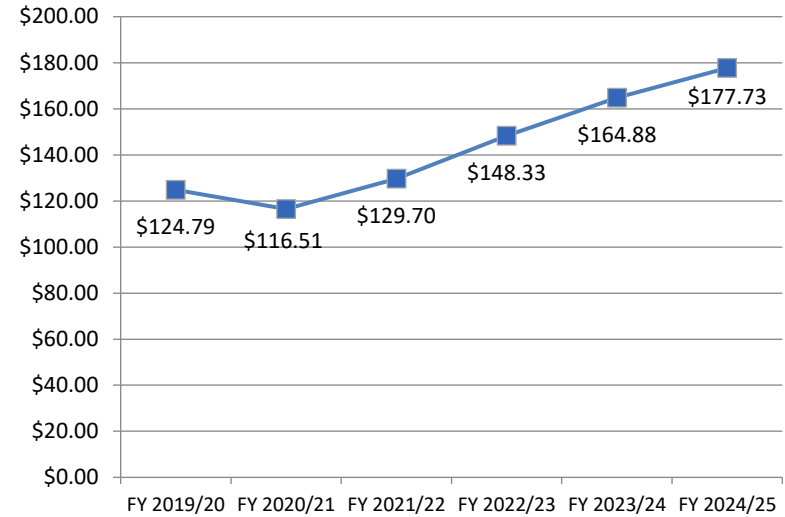


Exhibit 6.4 System Operating Cost/VS_M

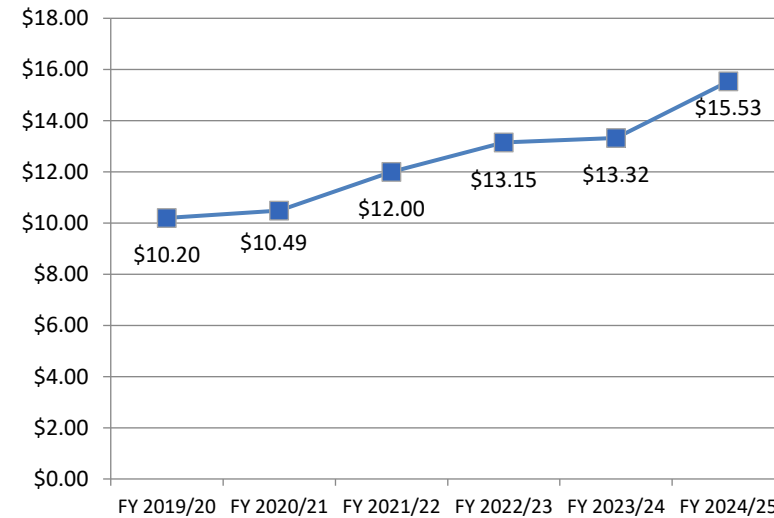


Exhibit 6.5 System VSM/VS_H

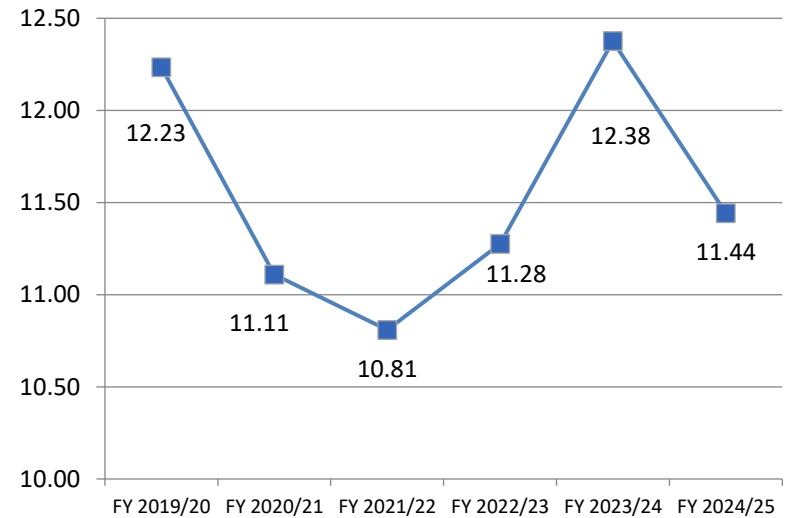




Exhibit 6.6 System Operating Cost/Passenger

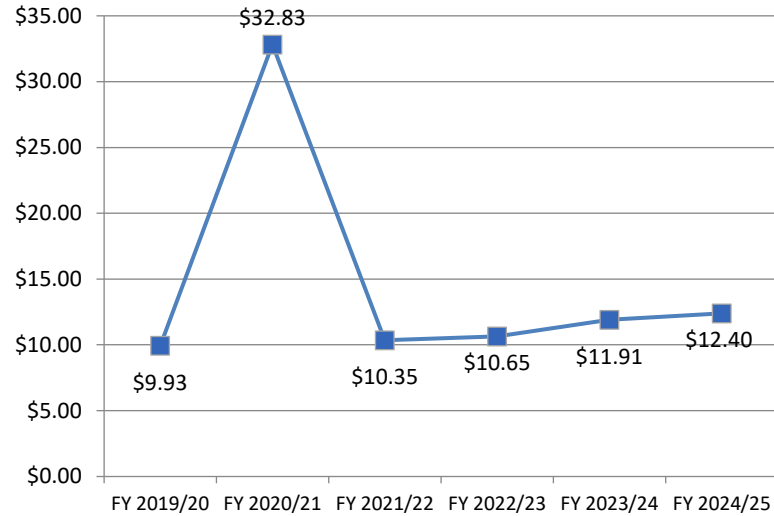


Exhibit 6.7 System Passengers/VSH

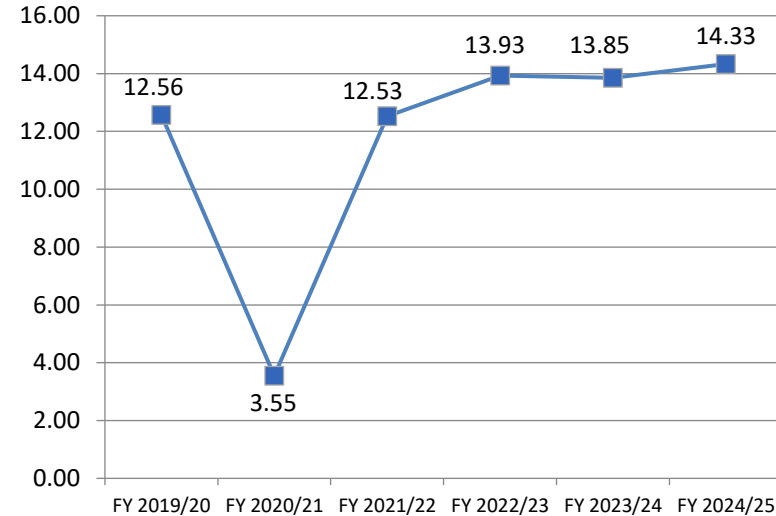


Exhibit 6.8 System Passengers/VSM

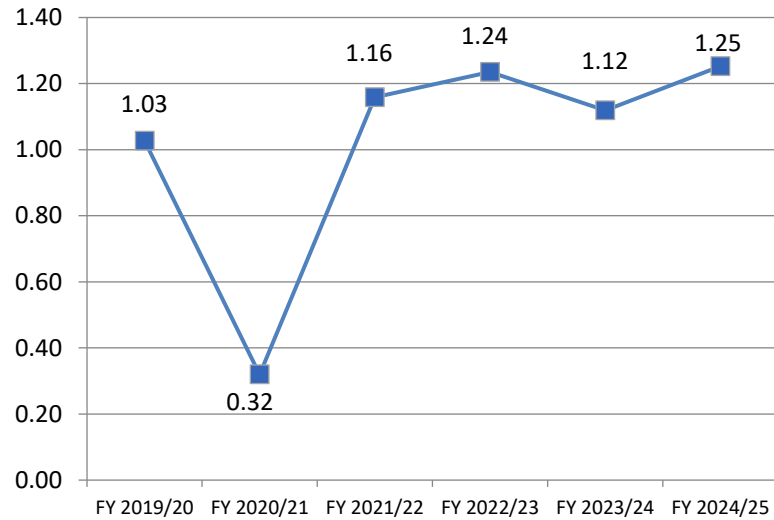


Exhibit 6.9 System VSH/FTE

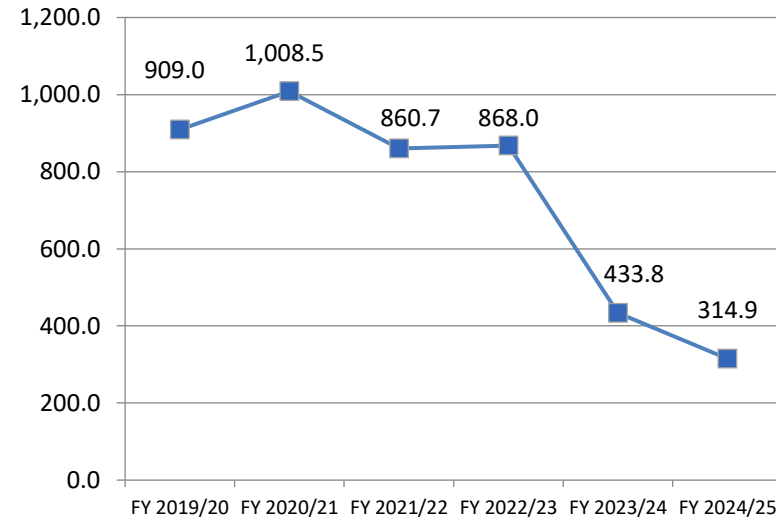




Exhibit 6.10 System Farebox Recovery

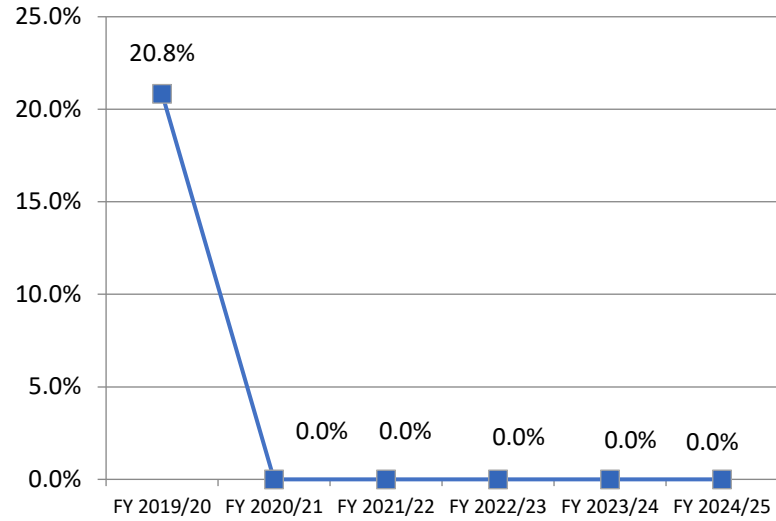
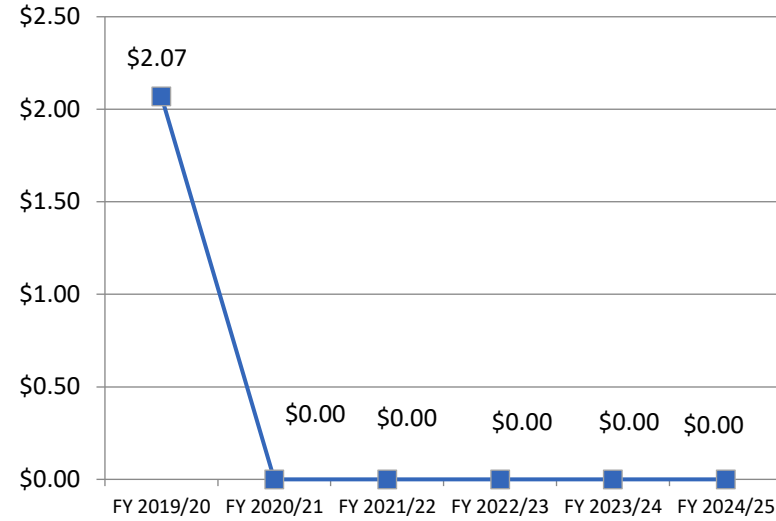


Exhibit 6.11 System Fare/Passenger





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Chapter 7 | Functional Review

A functional review of the County of Ventura’s public transit program is intended to assess the effectiveness and efficiency of the operator. Following a general summary of the County’s transit services, this chapter addresses seven functional areas. The list, taken from Section III of the *Performance Audit Guidebook* published by Caltrans, reflects those services provided by the County through its transit program:

- General management and organization;
- Service planning;
- Administration;
- Marketing and public information;
- Scheduling, dispatch, and operations;
- Personnel management and training; and
- Maintenance.

Service Overview

The Kanan Shuttle, sponsored by the County of Ventura in partnership with the City of Agoura Hills, Oak Park Unified School District, and the Oak Park County Service Area #4, began in August 2013 as a demonstration project. The service operates primarily along Kanan Road in Oak Park, from Roadside Drive to Lindero Canyon. Service is provided Monday through Friday, 6:45 a.m. to 5:40 p.m., on a fare-free basis.

The primary goal of the Kanan Shuttle is to reduce traffic congestion on Kanan Road. Fifty percent of students attending the Oak Park Unified School District reside outside the district. The Shuttle provides an alternative for parents who would otherwise drive their students to school. Shuttle ridership is lower in summer yet it is still heavily utilized. Service levels are reduced during summer.

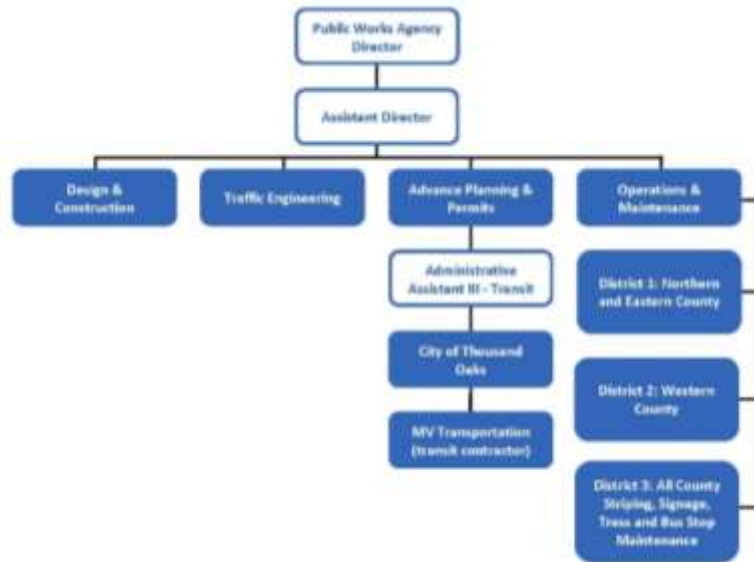
Although shuttle riders can transfer to LA Metro Route 161 and LADOT Commuter Express at the Thousand Oaks Boulevard, Canwood Road, and Roadside Drive bus stops, connectivity with other transit services is limited.

Operation of the Kanan Shuttle is currently contracted to the City of Thousand Oaks, which in turn contracts the service to MV Transportation.

General Management and Organization

Kanan Shuttle performance is monitored through monthly invoice reviews, ongoing coordination with the City of Thousand Oaks and MV Transportation, annual bus stop assessments, and a public access portal for comments and feedback. Recent service changes include the addition of Friday service in response to increased ridership and coordination with Kanan Shuttle operators.

Exhibit 7.1 Organizational Chart



The Ventura County Board of Supervisors (BOS) is the governing body for the County’s transit programs. Five supervisors each represent one district of Ventura County. The BOS typically meets Tuesday at 8:30 a.m. at the Ventura County Government Center Hall of Administration (800 S. Victoria Avenue, Ventura) and may meet up to three times in a given month. Meetings frequently take place on the second and fourth Tuesday, although several months feature an alternate schedule. The Supervisor representing the district in which the Kanan Shuttle operates remains very interested in the program and suggested exploring potential collaboration with the Oak Park Unified School District, especially if the farebox recovery ratio requirement is reinstated.

Service Planning

The County relies on the Ventura County Transportation Commission (VCTC) for transit planning, with the most current effort being the county-wide Short Range Transit Plan (SRTP). The SRTP, which as presented to the Commission in February 2026 and is expected to be adopted in Spring 2026, focused on how to keep the Kanan Shuttle program financially sustainable in the long-term. Recommendations included continuing existing partnerships with the City of Agoura Hills and the Oak Park Unified School District, with a priority on keeping the service affordable for the students who use it. The County is also part of VCTC’s Transportation Technical Advisory Committee (TTAC) and attends the Gold Coast Transit District’s monthly Technical Advisory Committee meetings.

Public outreach was conducted in 2024 as part of the Short Range Transit Plan process and included an onboard rider survey and virtual community meetings.

The County has yet to prepare a Zero Emission Bus Rollout Plan, due primarily to the service being contracted to the City of Thousand Oaks /MV Transportation and the transit vehicles being leased. Any transition to electric vehicles would be implemented in accordance with the City of Thousand Oaks’ Zero-Emission Bus Rollout Plan. The County has been considering whether it should continue to lease vehicles or purchase zero-emission vehicles for the Kanan Shuttle service.



Administration

The County's transit budget is based on available funding. It coordinates with the cities of Thousand Oaks and Ojai, as well as VCTC, to get their projected budgets and uses that information to prepare the County's transit budget. TDA Article 4 is the primary funding source for the Kanan Shuttle, along with local contributions to supplement the free fares. Local supplementation of fare revenues for the Kanan Shuttle is provided through contributions from the Oak Park Unified School District, Ventura County Service Area 4, and City of Agoura Hills. Each contributor is invoiced at the end of the year to ensure the program meets the required 20 percent farebox recovery ratio (though that requirement has been waived through FY 2025/26).

Budget development is managed by the Public Works Agency Roads & Transportation Advance Planning Administrative Assistant in coordination with the Public Works Agency Fiscal Team. Financial data is shared to the County Board of Supervisors annually. The County is a member of the Gold Coast Transit District (GCTD), with a County Supervisor serving on the GCTD Board. GCTD provides budget updates to its Board on a periodic basis. Should money need to be moved between its transit programs, the County must submit a reallocation request to Gold Coast Transit District for approval.

The County does not apply for any grants for transit; most grants are for roads and other transportation projects. It manages annual vendor contracts (such as bus stop amenities), each of which is less than \$25,000 per year. Responsibility for transit facility management, including offices and bus stops, is shared by the Public Works Agency Roads & Transportation Advance Planning Administrative Assistant and the Roads & Transportation Operations and Maintenance crew. Risk management is handled internally through the County's participation in a self-insurance pool, while the Public Works Agency Health and Safety Division conducts periodic reviews to ensure compliance with established safety practices.

County employees submit timesheets for payroll through Ventura County Human Resources/Payroll (VCHRP) to be approved by management. Accounts Payable Accounting Technicians manage both accounts payable and receivable functions. Any good received (primarily bus stop amenities) are delivered to Operations and Maintenance facilities, where they are received, coded, and signed off on by designated staff. Upon verification of receipt, payment is authorized. Any purchases over \$200,000 must be approved by the County Board of Supervisors, following the General Services Administration (GSA) procurement guidelines.

The County's Office of the Auditor-Controller develops an annual internal audit plan. During the audit period, the County's transit program has not been the subject of an internal audit.

Marketing and Public Information

Most outreach is conducted in conjunction with the City of Thousand Oaks. Promotion of any Kanan Shuttle service changes and the production of brochures is handled by the County, while updates to the Kanan Shuttle webpage are implemented by the City of Thousand Oaks (as the page is hosted on the City's website). The County also utilizes a robust social media presence to communicate its transit message to the community. Brochures are available online as well as at the County of Ventura Government Center.



Customer inquiries are handled by the City of Thousand Oaks. The County also has a website that allows for inquiries and complaints. The County keeps records of all complaints received but does not log all calls. Complaints are acknowledged within 24 hours and resolution varies depending on the complaint. The public's overall perception of the transit service is positive.

Scheduling, Dispatch, and Operations

The City of Thousand Oaks contracts with MV Transportation to provide vehicle operators and maintenance of leased vehicles for the Kanan Shuttle. MV's operators, dispatchers, road supervisors, and customer service representatives are represented by Teamsters Local #848. At present, MV only has full-time drivers, an intentional management decision to keep the program more competitive and maintain low turnover.

All drivers are required to meet the same licensing and certification requirements. MV requires a commercial license with passenger and air brake endorsements as well as a medical card. Road Supervisors, behind-the-wheel trainers, the Safety & Training Manager, and some Dispatchers are licensed and qualified to drive revenue vehicles.

Vacation schedules are determined annually through a bidding process and are supplemented as needed by the extra board, the seniority-based extra work list, and off-duty call-ins. For unscheduled absences, employees must provide at least one hour's notice. In such cases, an available scheduled driver or extra board driver is dispatched to cover the assignment. If no scheduled or extra board driver is available, dispatch contacts off-duty drivers in reverse seniority order.

Three leased Kanan Shuttle vehicles are assigned to the service daily by dispatchers on a rotation basis. Dispatch receives a list of down vehicles daily. Vehicles available for service are then assigned for the day.

Vehicle revenue hours are calculated as the total time a vehicle is in revenue service, measured from the first passenger pickup to the final passenger drop off. Vehicle revenue miles are calculated as the total miles operated in revenue service, measured from the first passenger pickup to the final passenger drop off, excluding all deadhead mileage. The number of passengers is recorded using automatic passenger counters, while revenue hours and miles are documented through RideCo software and audited through Solutions for Transit software.

Personnel Management and Training

Drivers bid for their work assignments on a seniority basis twice each year. Many bid schedules have multiple route or service components, but not all. Some drivers may work for multiple agencies under contract with the City of Thousand Oaks on a single shift. All drivers are trained to operate all fixed-route and demand-response vehicles.

The City of Thousand Oaks reports the programs are fully staffed. However, recruitment and training remain ongoing priorities. Recruitment efforts include frequent posting of driver job advertisements, screening new applicants, conducting personality assessments, and advancing qualified candidates through a structured training pipeline in accordance with MV Transportation's operator staffing guidelines.



The operations contractor has put in considerable effort to reduce turnover, particularly within the first 90 days of employment. This is typically due to schedule instability, competitive wage pressures, safety-related job stress, and low engagement. MV Transportation addresses clear expectations, strengthened onboarding, and active use of its turnover and engagement action planning process to support workforce stability.

The City acknowledges MV's effort in improving retention, especially among drivers. Maintaining full staffing in Thousand Oaks can be challenging due to the high cost of living. The City is far from alone in this struggle; MV has added corporate support with respect to driver retention. The City also notes there have been some retention issues with management staff. Now that the driver workforce is more stable, the contractor may need to explore opportunities for incentives for management in order to maintain the culture it has been building with respect to drivers.

While some recruits possess some relevant experience, the majority of candidates require full training and licensing. All training meets federal and state requirements. MV's local training team consists of a safety manager, certified classroom instructors, qualified behind-the-wheel trainers, General Managers, Operations Manager, Supervisors, and corporate safety. MV does not have a local in-house DMV tester, so all commercial license testing is completed through the California DMV. All testing is consistent with state requirements and the guidance outlined in the Safety Manager Orientation materials.

Safety activities include monthly safety meetings, safety stand-downs, operator training, incident reporting and risk connect training, DriveCam coaching programs, emergency preparedness, compliance training, safety blitz campaigns and recognition programs. All vehicles are equipped with safety equipment required by the Department of Transportation, state, and contract.

MV strives to motivate its employees by holding employee appreciation events and luncheons, conducting customer service and safety contests, and selecting an Employee of the Month. Drivers receive bonuses for safety, gift cards, and food events to help motivate them and enhance job satisfaction. All positive rider comments are passed along to drivers. Operator staff regularly receive risk assessments and road evaluations. There is also an incentive performance clause in MV's contract with the City of Thousand Oaks.

Exempt and supervisory personnel receive an annual evaluation, while drivers undergo no less than two onboard evaluations within a rolling 12-month period. Operations support staff receive weekly or monthly role-specific reviews, which may consist of call quality audits, safety inspections, or other performance checks.

Discipline and attendance policies are outlined in the MV Employee Handbook, which is provided to all employees at the start of employment. These policies include a safety point system, attendance point system, coaching, and counseling. A progressive discipline program is also utilized. MV's drug and alcohol policy is monitored by the City of Thousand Oaks and the FTA.

MV provides full-time employees with a comprehensive benefits package that includes medical, dental, and vision insurance, eligibility to participate in the 401(k) retirement plan, and access to Paid Time Off (PTO), paid holidays, and a vacation cash-out program, as documented in the Employee Handbook.



Maintenance

The City of Thousand Oaks contracts with MV Transportation to maintain the leased vehicles for the Kanan Shuttle. MV has an established preventive maintenance program that includes A, B, and C level inspections. MV utilizes Trapeze EAM software to manage preventative maintenance, scheduling, work orders, vehicle history, parts inventory, warranty tracking, and compliance recording. Maintenance does not typically conflict with regular vehicle use. Major repairs such as engine replacement, engine diagnostics, transmission, windshields, and all body repairs are sent out to local dealerships and body shops.

MV’s current maintenance facility for its contractor-owned fleet is located at 918 Misson Rock Road E1 in Santa Paula. The number of bays and lifts are sufficient. The facility has a shop foreman, Technician A, Technician B, and Utility staff dedicated to transit. During the audit period, the biggest issues were supply chain and technology issues. While MV maintains a sufficient inventory, with parts tracked through Trapeze EAM, obtaining specific parts was challenging at times and increased vehicle downtime. Onboard technology issues with Syncromatics MDT required significant staff time and coordination with Syncromatics’ technicians across a two-year period to be resolved.

MV’s Santa Paula facility is leased, which makes it not suitable for electrification infrastructure at present. The County will need to coordinate with the City of Thousand Oaks and MV prior to considering the transition to electric vehicles.

The current Kanan Shuttle fleet includes three leased vehicles, all of which are model year 2019. All vehicles are ADA-compliant. Exhibit 7.2 provides details on the County’s Kanan Shuttle fleet.

Exhibit 7.2 Kanan Shuttle Transit Fleet

| Make/Model | MV # | Year | Seating capacity | WC | Fuel Type | Service |
|-------------------|------|------|------------------|----|-----------|-------------|
| Ford E450 Cutaway | 604 | 2019 | 30 | 2 | CNG | Fixed-route |
| Ford E450 Cutaway | 605 | 2019 | 30 | 2 | CNG | Fixed-route |
| Ford E450 Cutaway | 606 | 2019 | 30 | 2 | CNG | Fixed-route |

Drivers complete a Daily Vehicle Inspection Report (DVIR), which identifies any unsafe conditions. MV has standing orders to identify any issues with the vehicles as part of pre- and post-trip inspections. Maintenance will notify dispatch regarding any vehicle deemed unsafe. Vehicles undergoing maintenance are tagged so they are not used.



Chapter 8 | Findings and Recommendations

Conclusions

The City of Camarillo is found to be in compliance with the Transportation Development Act (TDA). Two recommendations intended to improve the effectiveness and efficiency of the operator are detailed below.

Findings

Based on discussions with County staff, analysis of program performance, and an audit of program compliance and function, the audit team presents no findings related to compliance with the TDA.

Program Recommendations

Recommendations are intended to assist in bringing the operator into compliance with the requirements and standards of the TDA as well as address non-compliance-related issues, challenges, or opportunities observed during the site visit and functional review. The following recommendations are presented for the County of Ventura.

Recommendation 1: If the County continues to operate the Kanan Shuttle fare-free, it will be necessary to identify sufficient partner contributions to be counted as fares should farebox recovery ratio be restored as a primary metric for eligibility.

Discussion: For the seven fiscal years since the onset of the COVID-19 pandemic, transit operators in California have benefitted from a penalty waiver with respect to the farebox recovery ratio requirements. Emergency legislation during that period also included other provisions to assist transit operators in meeting the farebox recovery ratio requirements, including additional revenues that can be counted toward fare revenue and additional expenses that can be excluded from operating cost.

Contributing Factor(s): One of the most common additions to fare revenue, which has been effective for many operators in meeting their farebox recovery ratio, has been federal funds, which became allowable under Assembly Bill 149. However, the County does not receive federal funding for its Kanan Shuttle program, which removes that option. The County does collect contributions from several funding partners. In the past, those partners have been billed at the end of each fiscal year so that they can cover the required amount to achieve the 20 percent farebox recovery ratio. During this audit period, those contributions were not included in the TDA fiscal audit to be counted toward the farebox recovery ratio, so it is unknown at this time if those contribution are actually sufficient to meet the 20 percent requirement, given recent increases in the cost of the service. With the penalty waivers currently set to expire after FY 2025/26, it is imperative that the County ensure it can meet the farebox recovery ratio if it elects to remain fare-free.

Recommended Action: The County should evaluate the level of contribution available from each of its funding partners so as to determine whether those contributions will be sufficient to make up the 20 percent farebox recovery ratio. If not, the County should consider whether implementation of a fare is necessary. Even if a fare is reinstated, it is likely that partner contributions will still be necessary to meet the 20 percent requirement.



Timeline: FY 2026/27.

Anticipated Cost: Modest.

Recommendation 2: The County should explore its options regarding transition to zero-emissions vehicles.

Discussion: At present, the County of Ventura does not have a Zero-Emission Bus Rollout Plan (as required by the California Air Resources Board under the Innovative Clean Transit mandate), nor does it have a plan for transitioning from CNG-powered vehicles to zero-emission vehicles (most likely battery-electric). The existing fleet is leased, with the current age of the fleet approximately seven years. If the vehicles have a useful life of 10 years, then the County will be looking at replacing them in the next three to four years.

Contributing Factor(s): The Kanan Shuttle vehicles are leased from MV Transportation, which is the operations contractor for the City of Thousand Oaks. Under the City’s operations and maintenance contract, MV is responsible for providing maintenance on all leased vehicles. At present, MV’s maintenance facility in Santa Paula is not able to service electric vehicles, as they cannot be charged at that location. MV is already evaluating potential approaches to this issue, given the Valley Express service operates out of that facility. However, this must be taken into account as the County determines its path forward.

Recommended Action: The County should work with CARB, the City of Thousand Oaks, and MV Transportation to identify a path toward transitioning to zero-emission vehicles, including development of a Zero-Emission Bus Rollout Plan. It should take into account the cost/benefit of leased versus purchased vehicles, the constraints of the operations facility that will be maintaining those vehicles, and the availability of charging infrastructure. This should be undertaken prior to the point where new vehicles will need to be obtained, regardless of whether the County decides to continue leasing buses or determines that purchasing vehicles would be in its best interest.

Timeline: FY 2027/28.

Anticipated Cost: Unknown.

Exhibit 8.1 Audit Recommendations

| Recommendations | | Importance | Timeline |
|-----------------|---|------------|------------|
| 1 | If the County continues to operate the Kanan Shuttle fare-free, it will be necessary to identify sufficient partner contributions to be counted as fares should farebox recovery ratio be restored as a primary metric for eligibility. | High | FY 2026/27 |
| 2 | The County should explore its options regarding transition to zero-emissions vehicles. | Medium | FY 2027/28 |