



Lehigh and Northampton Transportation Authority
1060 Lehigh Street, Allentown, PA 18103
Phone: 610-435-4517

LANTA Board of Directors Meeting Minutes

October 4, 2022

LANTA Administrative Offices, Allentown, PA

Members Attending: Matt Malozi – Chair of the Authority; Mike Lichtenberger – Vice Chair of the Authority; Fred Williams – Treasurer of the Authority; and Iris Linares.

Members Attending via Webinar/Teleconference: Becky Bradley – Secretary of the Authority; Kim Schaffer; Sheila Alvarado; and Amy Beck.

Members Absent: Cordelia Miller; Holly Edinger; and Jennifer Ramos.

Staff/Contractors Attending: O. O’Neil, B. Cotter, N. Ozoa, R. Flyte, T. Williams, J. Polster-Abel, A. Yacko; S. Kenney, A. Jordan – LANTA Staff; K. Herman – Solicitor.

Public Attending: None.

Public Attending via Webinar/Teleconference: None.

1. Call to Order

The meeting was called to order at 12:01 p.m. by Matt Malozi, Chair of the Authority.

2. Public Comment

During Public Comment, Mr. Malozi noted that LANTA had held a dedication ceremony the day prior to the meeting. The ceremony was held to dedicate a bus waiting shelter in Bethlehem to the memory of former LANTA Board member, Kevin Lynn, in recognition of his service on the LANTA Board and advocacy for persons with disabilities. Several LANTA Board members and staff, Northampton County Executive Lamont McClure, along with several members of Kevin’s family were in attendance. Kevin’s relatives expressed gratitude for the shelter dedication and the ceremony.

3. Approval of the Minutes

The minutes of the September 13, 2022 Board of Directors meeting were approved on a motion made by Ms. Linares and seconded by Mr. Lichtenberger.

4. Report of the Committees

- A. Finance & Administration Committee – Mr. Williams reported that the Finance & Administration Committee met on Tuesday October 4 prior to the Board meeting. As part of the agenda, staff presented the financial statements for the LANtaBus, LANtaVan, and Carbon Transit operating divisions for August 2022, subject to audit, which are attached. The meeting included a detailed presentation and discussion of the financial statements.

On a motion made by Mr. Williams and seconded by Ms. Alvarado, the Board voted to approve the LANtaBus, LANtaVan, and Carbon Transit financial statements for August 2022, subject to audit.

Staff also presented updates on various initiatives including the progress of the fare structure analysis; the new program to hire drivers without a CDL and provide them the training to receive the required licenses as a strategy to expand the applicant pool for Bus Operators; as well as a status update on LANTA's response to findings from the Federal Transit Administration triennial review conducted earlier this year which is attached.

Mr. Williams then concluded his report.

- B. LANtaBus Rider Experience Committee – Ms. Schaffer, Chair of the LANtaBus Rider Experience Committee, reported that the Committee did not meet in October and that the next meeting of the Committee is scheduled for Tuesday November 8.
- C. Capital Asset Management Committee – Ms. Bradley, Chair of the Capital Asset Management Committee, reported that the Committee did meet in October and that the next meeting of the Committee is scheduled for Tuesday December 6.
- D. LANtaVan & Accessibility Committee – Ms. Alvarado, Chair of the LANtaVan & Accessibility Committee, reported that the Committee did not meet in October and that the next meeting of the Committee is scheduled for Tuesday December 13.

5. Other Items

None

6. Adjournment

The meeting was adjourned at 12:08 p.m.

Respectfully Submitted



Becky Bradley
Secretary

11/8/2022

Date



Lehigh and Northampton Transportation Authority

**LANTA Board Meeting
Agenda
October 4, 2022**

1. Call to Order
 2. Public Comment
 3. Approval of the Minutes – September 13, 2022 Board Meeting
 4. Report of Committees
 - A. Finance & Administration – Fred Williams
 - i. Items for consideration of approval:
 - a. Financial Statements August 2022, subject to audit
 - B. LANtaBus Rider Experience & Planning Committee – Kim Schaffer
 - C. Capital Asset Management – Becky Bradley
 - D. LANtaVan & Accessibility Committee – Sheila Alvarado
 5. Other Items
 6. Adjournment
-



**LANTA Finance & Administration Committee
Agenda
October 4, 2022**

1. Call to Order
 2. Public Comment
 3. Review and Recommendation – Financial Statements August 2022 subject to audit

 4. Procurements
None

 5. Actions
A. Actions

 6. Other Items
A. Update – Fare Structure Study
B. Update – New Hire CDL Training Program
C. Update – FTA Triennial Review Final Report

 7. Adjournment
-



Lehigh and Northampton Transportation Authority

TO: Owen O'Neil, Executive Director and Authority Members
FROM: Nicole L. Ozoa, Director of Finance
DATE: October 3, 2022
SUBJECT: Unaudited August 2022 Financial Statement

Attached for your review are the unaudited financial statements for the period ended August 31, 2022 for LANtaBus, LANtaVan and Carbon Transit.

Items of Interest:

- LANTA's portion of the Line of Credit Balance as of October 3rd, 2022 stands at \$0 of an available \$6,000,000. The balance in the combined LANTA general checking account stands at \$7K. State ACT 89 funds due to LANTA for FY 22/23 are current. The balance in the ACT 44 checking account stands at \$14,638,644. The account is currently underfunded by approximately \$2.4M. In addition, approximately \$8.6M are either currently owed to LANTA from State Funds or can now be drawn down from Federal Grants:
 - State Shared Ride/PWD - \$504,145 (THRU 8/31/2022)
 - Lehigh County MATP - \$708,097 (THRU 8/31/2022)
 - Northampton County MATP - \$293,534 (THRU 8/31/2022)
 - Federal Capital/Ops Funding - \$5,568,814 (THRU 9/30/2022)
 - State Capital Funding - \$1,564,455 (THRU 9/30/2022)
- The balance in the Carbon's general checking account stands at approximately \$1K. The balance in the Carbon's Act 44 checking account stands at \$0K. State ACT 89 funds due to Carbon for FY 22/23 total \$26,079. In addition, approximately \$510K are currently owed to CT from the following sources:
 - State Shared Ride/PWD - \$54,791 (THRU 8/31/2022)
 - Carbon County MATP - \$455,930 (THRU 8/31/2022)
- Fulton Financial ACT 72 Letter for period ended 8/31/2022 has been received and all bank accounts are in compliance.

LANTA's Health Insurance expense is currently the single largest expense outside of salary and wages. MTD & YTD Health Insurance expense:

| | MTD Actual | Fiscal YTD Actual | Fiscal YTD Budget |
|----------------------|------------|-------------------|-------------------|
| Net Health Insurance | \$556,166 | \$1,069,265 | \$1,101,319 |

The current health insurance participation census stands at 88 Employee Only; 71 Employee Plus 1; 42 Employee Plus 2; 27 Employee Plus 3 and 27. Employee Plus 4 or more.

LANtaVan Accounts Receivable Aged Invoice Report - August 31, 2022

| | Total | Current | 30 Days | 60 Days | 90 Days | 120 Days + |
|------------------------------|--------------|--------------|------------|------------|------------|--------------|
| Lehigh County MATP | \$ 549,235 | \$ 183,367 | \$ - | \$ 137,419 | \$ 141,781 | \$ 86,669 |
| Northampton County MATP | \$ 184,221 | \$ 118,052 | \$ 110,685 | \$ - | \$ - | \$ (44,515) |
| Other(PaDOT Shared Ride;PWD) | \$ 482,634 | \$ 153,378 | \$ 171,380 | \$ 13,759 | \$ - | \$ 144,117 |
| Total AR August 31, 2022 | \$ 1,216,090 | \$ 454,796 | \$ 282,065 | \$ 151,178 | \$ 141,781 | \$ 186,270 |
| | 100% | 37.40% | 23.19% | 12.43% | 11.66% | 15.32% |
| Total AR July 31, 2021 | \$ 1,821,269 | \$ 878,389 | \$ 161,274 | \$ 50,519 | \$ 31,796 | \$ 699,291 |
| | 100% | 48.23% | 8.86% | 2.77% | 1.75% | 38.40% |
| AR Change | \$ (605,179) | \$ (423,593) | \$ 120,791 | \$ 100,659 | \$ 109,985 | \$ (513,021) |
| | -33.23% | -48.22% | 74.90% | 199.25% | 345.91% | -73.36% |

Accounts Payable Aged Invoice Report - August 31, 2022

| | Total | Current | 30 Days | 60 Days | 90 Days | 120 Days + |
|----------|--------------|--------------|------------|-----------|----------|------------|
| LANtaBus | \$ 1,544,940 | \$ 1,341,046 | \$ 171,366 | \$ 27,450 | \$ - | \$ 5,077 |
| LANtaVan | \$ 668,159 | \$ 595,077 | \$ 19,396 | \$ 50,591 | \$ 1,058 | \$ 2,035 |
| CCCT | \$ 356,401 | \$ 131,339 | \$ 1,564 | \$ 2,040 | \$ 1,083 | \$ 220,376 |

LANtaBus

Year-to-date revenues for the fixed route division totals \$287,737. This represents a 49.33 percent increase from the budget projection of \$192,690. Fare collection revenue is currently running above budget projections by approximately \$94K. The Other Revenue section, which includes Advertising Revenue, is in line with current budget projections, for a total of \$70,833.

Year-to-date expenses for the fixed route division totals \$6,306,954. This represents a 11.97 percent increase from the current year budget projection of \$5,632,628. For the current fiscal period, Labor and Fringes, Purchased Transportation and Casualty and Liability Insurance continue to be the top expense variables contributing to the largest budget variances. These categories, as well as all variables, continue to be monitored with further investigation occurring as required. The first area to be examined in detail is the area of Labor and Fringes. Collectively, Labor and Fringes are currently running approximately \$333K above budget. This is a direct result of the driver shortage, and the consistent paying of overtime for the bus operators. Purchased Transportation is also running above budget projections, by 19.44 percent. This is due to the new contract in place, which resulted in an increase in costs for the ADA Program as well as the Flex Service and federal passthrough subsidy for Carbon Transit. Current year expense for both Physical Damage and Liability and Property Damage is running approximately \$49K above budget. All invoices have been received from SAFTI and are current. Health Insurance expense is currently running approximately \$32K below budget, this represents a 2.91 percent decrease from the current year budget projection of \$1,101,319.

Year-to-date deficit recorded on the fixed route division totals \$6,019,217. This represents a 10.65 percent increase from the current year budget projection. Current total subsidies equal the deficit and include the following sources:

- Federal Subsidy – ARPA - \$4,346,810
- Federal Subsidy – All other sources - \$675,300
- State Subsidy - \$823,709
- Local Subsidy - \$173,398

LANtaVan

Year-to-date revenues for LANtaVan totals \$1,489,994. This represents a 17.49 percent increase from the budget projection of \$1,268,169. MATP YTD revenue of \$569,593 has been recorded based on actual costs and is currently showing a 10.49 percent increase from YTD budget projections of \$515,524. Local Fare Assistance has been recorded based on the actual costs of the ADA program and is showing a 45.12 percent increase from YTD budget projections of \$359,743.

Year-to-date expenses for LANtaVan totals \$1,921,215. This represents a 20.12 percent increase from the current year budget projection of \$1,599,351. The majority of the deviation resides in the Purchased Transportation, Fuel and Materials and Supplies areas. The variance within the purchased transportation area relates to decreased trips and the increase in costs due to the new contract with Transdev. The net result is approximately \$255K, a 24.79 percent above budget variance for this area. The Materials and Supplies expense line is running approximately \$13K above budget. This is due to the costs associated with the transition from Easton Coach to Transdev. Fuel expense is above budget projections by approximately \$72K.

Year-to-date deficit recorded on LANtaVan totals \$431,221. Current total subsidies include the following sources:

State Subsidy - \$431,221

Carbon Transit

Year-to-date revenues for Carbon Transit total \$191,679. This represents a 25.14 percent increase from the budget projection of \$153,172. Carbon records and adjusts MATP revenue to reflect cost of the program to maintain a conservative approach to revenue recognition. Currently, MATP revenue is approximately \$41K above budget projections. Shared Ride Lottery and PWD are in line with current year budgeted projections.

Year-to-date expenses for Carbon Transit totals \$420,567. This amount is 34.77 percent above the current year budget projection of \$312,056. The main deviation of approximately \$66K pertains to the Purchased Transportation area and relates to the decrease in trips and an increase in costs due to the new contract with Transdev. Fuel expense is above budget projections by approximately \$7K. As of this current fiscal year period, Labor and Fringe Benefits are above budget projections by approximately \$16K, a 37.86 percent variance. All other variances are smaller in individual value but continue to be monitored and analyzed to ensure correct coding and valid expense.

Year-to-date deficit recorded on Carbon Transit totals \$228,887. Current total subsidies total \$228,887 and include the following sources:

Federal Subsidy - \$168,907
State Subsidy - \$52,158
Local Subsidy - \$7,822

LANtaBus
Income Statement Summary
For the Period Ending August 31, 2022

| | Fiscal Year 2021 | | | | YTD Budget Variance | |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------|----------------|
| | PTD | | YTD | | Favorable (Unfavorable) | |
| | Actual | Budget | Actual | Budget | Amount | Percent |
| Revenue | | | | | | |
| Passenger Fares | 118,026 | 58,323 | 209,392 | 115,792 | 93,600 | 80.83% |
| Special Transit Fares | - | - | - | - | - | #DIV/0! |
| Auxiliary Transportation Revenue | 35,417 | 35,417 | 70,833 | 70,834 | (1) | 0.00% |
| NonTransportation Revenue | 4,087 | 3,000 | 7,512 | 6,064 | 1,448 | 23.87% |
| Total Revenue | 157,530 | 96,740 | 287,737 | 192,690 | 95,047 | 49.33% |
| Expenses | | | | | | |
| Labor | 1,302,314 | 1,202,183 | 2,561,371 | 2,391,378 | (169,993) | -7.11% |
| Fringe Benefits | 889,820 | 812,099 | 1,785,440 | 1,622,421 | (163,019) | -10.05% |
| Total Labor and Fringe Benefits | 2,192,134 | 2,014,282 | 4,346,810 | 4,013,799 | (333,011) | -8.30% |
| Services | 190,866 | 198,332 | 341,466 | 342,034 | 568 | 0.17% |
| Fuel | 174,988 | 185,788 | 295,517 | 344,075 | 48,558 | 14.11% |
| Tires & Tubes | 10,087 | 9,898 | 20,178 | 19,152 | (1,026) | -5.36% |
| Materials & Supplies | 240,944 | 85,000 | 371,964 | 157,038 | (214,925) | -136.86% |
| Utilities | 56,633 | 59,062 | 106,346 | 117,520 | 11,174 | 9.51% |
| Casualty & Liability | 42,073 | 15,888 | 79,909 | 30,843 | (49,066) | -159.08% |
| Taxes | 394 | 302 | 665 | 581 | (84) | -14.48% |
| Purchase of Transportation Service | 356,483 | 292,815 | 695,290 | 582,135 | (113,155) | -19.44% |
| Miscellaneous | 12,957 | 9,200 | 29,665 | 16,529 | (13,136) | -79.47% |
| Interest | 864 | 50 | 1,682 | 50 | (1,632) | -3264.00% |
| Leases & Rentals | 9,980 | 6,325 | 17,462 | 8,871 | (8,591) | -96.85% |
| Total Expenses | 3,288,403 | 2,876,942 | 6,306,954 | 5,632,628 | (674,327) | -11.97% |
| Gross Surplus (Deficit) | (3,130,873) | (2,780,202) | (6,019,217) | (5,439,938) | (579,280) | -10.65% |
| Subsidy | | | | | | |
| Local Subsidy | 85,500 | 97,500 | 173,398 | 197,485 | 24,087 | 12.20% |
| State Subsidy | 530,439 | 1,044,812 | 823,709 | 1,943,129 | 1,119,420 | 57.61% |
| Federal Subsidy | 322,800 | 453,500 | 675,300 | 937,542 | 262,242 | 27.97% |
| Federal Subsidy - CRRSAA | - | - | - | 919,335 | 919,335 | 100.00% |
| Federal Subsidy - ARPA | 2,192,134 | 1,184,390 | 4,346,810 | 1,442,446 | (2,904,364) | -201.35% |
| Total Subsidy | 3,130,873 | 2,780,202 | 6,019,217 | 5,439,937 | (579,280) | -10.65% |
| Surplus (Deficit) | 0 | - | (0) | (0) | 0 | 78.38% |

LANtaBus
Statement of Net Assets
August 31, 2022

| | | |
|---|-----------|--------------------------|
| CURRENT ASSETS | | |
| Cash | \$ | (1,367,651) |
| Accounts Receivable | | 458,776 |
| Interdivisional Receivable | | 1,934,606 |
| Inventories | | 672,302 |
| Prepaid Expenses | | 12,317,424 |
| Grants Receivable | | 2,770,080 |
| Total Current Assets | | <u>16,785,538</u> |
| RESTRICTED ASSETS | | |
| Cash | | <u>17,303,933</u> |
| CAPITAL ASSETS | | |
| Capital Assets Not Being Depreciated | | 147,970 |
| Capital Assets Being Depreciated - Net | | 46,242,020 |
| Total Capital Assets | | <u>46,389,990</u> |
| TOTAL ASSETS | \$ | <u><u>80,479,460</u></u> |
| CURRENT LIABILITIES | | |
| Note Payable | \$ | 180,855 |
| Loan Payable | | - |
| Interdivisional Payable | | - |
| Accounts Payable | | 1,399,364 |
| Accrued Expenses: | | - |
| Wages | | 1,301,071 |
| Professional Fees | | 24,390 |
| Other | | 916,016 |
| Deferred Other Funding | | 25,416,910 |
| Due To Commonwealth of PA | | 18,777,251 |
| Deferred Local Grant Funding | | 1,271,874 |
| Total Current Liabilities | | <u>49,287,730</u> |
| NET ASSETS | | |
| Invested In Capital Assets | | 47,392,754 |
| Unrestricted Equity | | (18,396,763) |
| Restricted Equity | | 83,000 |
| Total Net Assets | | <u>31,191,730</u> |
| TOTAL CURRENT LIABILITIES AND NET ASSETS | \$ | <u><u>80,479,460</u></u> |

LANtaVan
Income Statement Summary
For the Period Ending August 31, 2022

| | Fiscal Year 2022 | | | | YTD Budget Variance Favorable (Unfavorable) Amount | Percent |
|--|------------------|------------------|------------------|------------------|--|----------------|
| | PTD | | YTD | | | |
| | Actual | Budget | Actual | Budget | | |
| Revenue | | | | | | |
| Passenger Fares | 35,612 | 32,811 | 71,104 | 63,529 | 7,574 | 11.92% |
| Non-Transportation Revenues | - | - | - | - | - | #DIV/0! |
| Local Special Fare Assistance | 270,422 | 182,322 | 522,051 | 359,743 | 162,308 | 45.12% |
| State Reimbursements | 178,944 | 165,011 | 327,247 | 329,374 | (2,127) | -0.65% |
| State Special Fare Assistance | 268,174 | 259,132 | 569,593 | 515,524 | 54,069 | 10.49% |
| Total Revenue | 753,153 | 639,276 | 1,489,994 | 1,268,169 | 221,825 | 17.49% |
| Expenses | | | | | | |
| Labor | 57,023 | 72,101 | 116,584 | 146,230 | 29,646 | 20.27% |
| Fringe Benefits | 49,981 | 62,728 | 100,208 | 119,058 | 18,850 | 15.83% |
| Total Labor and Fringe Benefits | 107,004 | 134,829 | 216,792 | 265,288 | 48,496 | 18.28% |
| Services | 17,238 | 6,132 | 26,615 | 11,646 | (14,969) | -128.54% |
| Fuel | 108,926 | 73,600 | 209,401 | 136,917 | (72,484) | -52.94% |
| Tires & Tubes | - | - | - | - | - | 0.00% |
| Materials & Supplies | 3,252 | 4,289 | 22,318 | 9,366 | (12,952) | -138.29% |
| Utilities | 13,808 | 8,201 | 26,621 | 15,657 | (10,964) | -70.03% |
| Casualty & Liability | 1,083 | 1,084 | 2,167 | 2,168 | 1 | 0.06% |
| Taxes | - | - | - | - | - | 0.00% |
| Purchase of Transportation Service | 669,061 | 513,384 | 1,285,738 | 1,030,358 | (255,380) | -24.79% |
| Miscellaneous | 1,117 | 289 | 2,307 | 552 | (1,756) | -318.31% |
| Interest | - | - | - | - | - | 0.00% |
| Rent | 64,628 | 63,700 | 129,255 | 127,400 | (1,855) | 0.00% |
| Total Expenses | 986,117 | 805,508 | 1,921,215 | 1,599,351 | (321,864) | -20.12% |
| Gross Surplus (Deficit) | (232,964) | (166,232) | (431,221) | (331,182) | (100,040) | 30.21% |
| Subsidy | | | | | | |
| Local Subsidy | - | - | - | - | - | - |
| State Subsidy | 232,964 | 166,232 | 431,221 | 331,182 | (100,039) | - |
| Federal Subsidy | - | - | - | - | - | - |
| Total Subsidy | 232,964 | 166,232 | 431,221 | 331,182 | (100,039) | - |
| Surplus (Deficit) | - | 0 | - | 0 | 0 | 100.00% |

LANTaVan
Statement of Net Assets
August 31, 2022

| | | |
|---|----|---------------------|
| CURRENT ASSETS | | |
| Cash | \$ | (7,532) |
| Accounts Receivable | | 972,172 |
| Interdivisional Receivable | | - |
| Inventories | | |
| Prepaid Expenses | | 103,276 |
| Grants Receivable | | 776,917 |
| Total Current Assets | | <u>1,844,833</u> |
| TOTAL ASSETS | | <u>\$ 1,844,833</u> |
| | | |
| CURRENT LIABILITIES | | |
| Note Payable | \$ | - |
| Loan Payable | | - |
| Interdivisional Payable | | 1,921,403 |
| Accounts Payable | | 872,600 |
| Accrued Expenses: | | 669,056 |
| Deferred Revenue | | (52,301) |
| Total Current Liabilities | | <u>3,410,758</u> |
| | | |
| NET ASSETS | | |
| Unrestricted Equity | | (1,565,925) |
| Restricted Equity | | - |
| Total Net Assets | | <u>(1,565,925)</u> |
| TOTAL CURRENT LIABILITIES AND NET ASSETS | | <u>\$ 1,844,833</u> |

Carbon County Community Transportation
Income Statement Summary
For the Period Ending August 31, 2022

| | Fiscal Year 2021 | | | | Annual Budget | YTD Budget Variance |
|--|------------------|-----------------|------------------|------------------|------------------|--------------------------|
| | PTD | | YTD | | | |
| | Actual | Budget | Actual | Budget | | |
| Revenue | | | | | | |
| Passenger Fares | 1,375 | 2,058 | 2,522 | 5,403 | 30,417 | (2,880) -53.32% |
| Non-Transportation Revenues | - | - | - | - | - | - #DIV/0! |
| Local Special Fare Assistance | 2,428 | 1,778 | 4,589 | 4,797 | 28,747 | (208) -4.34% |
| State Reimbursements | 28,493 | 24,091 | 54,791 | 54,565 | 363,063 | 226 0.41% |
| State Special Fare Assistance | 73,221 | 36,451 | 129,777 | 88,408 | 617,771 | 41,370 46.79% |
| Total Revenue | 105,516 | 64,378 | 191,679 | 153,172 | 1,039,998 | 38,507 25.14% |
| Expenses | | | | | | |
| Labor | 15,666 | 12,022 | 31,560 | 23,091 | 132,827 | (8,469) -36.68% |
| Fringe Benefits | 13,731 | 10,459 | 27,559 | 19,793 | 112,013 | (7,766) -39.23% |
| Total Labor and Fringe Benefits | 29,397 | 22,481 | 59,119 | 42,884 | 244,840 | (16,235) -37.86% |
| Services | 1,396 | 1,401 | 6,607 | 2,788 | 16,962 | (3,819) -136.98% |
| Fuel | 18,101 | 14,886 | 35,390 | 28,662 | 165,309 | (6,728) -23.48% |
| Tires & Tubes | - | - | - | - | - | - 0.00% |
| Materials & Supplies | 960 | 1,200 | 1,908 | 3,700 | 17,000 | 1,792 48.44% |
| Utilities | 2,110 | 2,998 | 4,459 | 6,156 | 26,800 | 1,697 27.57% |
| Casualty & Liability | - | - | - | - | - | - 0.00% |
| Taxes | - | - | - | - | - | - 0.00% |
| Purchase of Transportation Service | 165,610 | 114,598 | 293,393 | 227,493 | 1,265,633 | (65,900) -28.97% |
| Miscellaneous | - | - | - | 154 | 2,500 | 154 100.00% |
| Interest | - | 115 | - | 219 | 2,400 | 219 100.00% |
| Leases & Rentals | 9,846 | - | 19,692 | - | - | (19,692) 0.00% |
| Total Expenses | 227,420 | 157,679 | 420,567 | 312,056 | 1,741,444 | (108,511) -34.77% |
| Gross Surplus (Deficit) | (121,904) | (93,301) | (228,888) | (158,884) | (701,446) | (70,004) -44.06% |
| Subsidy | | | | | | |
| Local Subsidy | 3,911 | 3,911 | 7,822 | 7,822 | 46,943 | - 0.00% |
| State Subsidy | 26,079 | 26,079 | 52,158 | 52,158 | 312,953 | - 0.00% |
| Federal Subsidy | 91,914 | 63,311 | 168,907 | 98,904 | 341,550 | (70,003) -70.78% |
| Total Subsidy | 121,904 | 93,301 | 228,887 | 158,884 | 701,446 | (70,003) -44.06% |
| Surplus (Deficit) | (0) | - | (0) | 0 | - | (1) -279.42% |

Carbon County Community Transportation
Statement of Net Assets
August 31, 2022

CURRENT ASSETS

| | | |
|----------------------------|----|---------|
| Cash | \$ | 90,479 |
| Accounts Receivable | | 89,050 |
| Interdivisional Receivable | | 303,350 |
| Due From Carbon County | | 7,822 |
| Prepaid Expenses | | 141 |
| Grants Receivable | | 482,837 |
| Total Current Assets | | 973,678 |

| | | |
|--------------|----|---------|
| TOTAL ASSETS | \$ | 973,678 |
|--------------|----|---------|

CURRENT LIABILITIES

| | | |
|---------------------------|----|-----------|
| Note Payable | \$ | - |
| Loan Payable | | - |
| Interdivisional Payable | | 624,138 |
| Due to the Commonwealth | | 26,079 |
| Accounts Payable | | 352,421 |
| Accrued Expenses | | 196,945 |
| Deferred Revenue | | 27,784 |
| Total Current Liabilities | | 1,227,367 |

NET ASSETS

| | | |
|---------------------|--|-----------|
| Unrestricted Equity | | (253,689) |
| Restricted Equity | | - |
| Total Net Assets | | (253,689) |

| | | |
|--|----|---------|
| TOTAL CURRENT LIABILITIES AND NET ASSETS | \$ | 973,678 |
|--|----|---------|

2022 FTA Triennial Review Summary and Status of Findings

| Review Area | Finding | Deficiency Code(s) | Corrective Action(s) | Response Due Date(s) | Status |
|---|---------|---|--|---------------------------|---|
| 1. Legal | ND | | | | |
| 2. Financial Management and Capacity | ND | | | | |
| 3. Technical Capacity – Award Management | ND | | | | |
| 4. Technical Capacity – Program Management and Subrecipient Oversight | ND | | | | |
| 5. Technical Capacity – Project Management | ND | | | | |
| 6. Transit Asset Management | ND | | | | |
| 7. Satisfactory Continuing Control | ND | | | | |
| 8. Maintenance | ND | | | | |
| 9. Procurement | D | <p>P9-1, Recipient has A&E procurement deficiencies</p> <p>LANTA sought to retain on-call services to provide architectural/engineering services. The procurement was structured based on Brooks Act requirements, where LANTA sought vendor qualifications. After evaluating these qualifications, LANTA executed agreements with the top three firms. After completing this selection process, LANTA let task order awards, predicated on all vendors submitting proposals regarding qualification and price. The fundamental elements of the Act, whether awarding a contract or a task order, require LANTA to make awards only based on qualifications. Price negotiation can only take place with the top-ranked firm; should such negotiation prove unsuccessful, LANTA can negotiate with the second-ranked firm on that task order. LANTA did not adhere to Brooks Act procedures in its task order process.</p> | <p>The recipient must submit to the FTA regional office a list of all active FTA-funded A/E task orders issued based on competition among the selected vendors where both qualifications and price were considered in the task order award. The recipient must provide the FTA regional office procedures for implementing qualifications-based procurement procedures when using FTA assistance to contract for A&E services. For the next procurement of A/E services, the recipient must submit to the FTA regional office documentation that the required process was implemented.</p> | <p>September 18, 2022</p> | <p>Requested documents submitted to FTA 8/30/22 and 9/6/22.</p> <p>Comments received from FTA 9/23/22 with extension of deadline to 10/24/22.</p> <p>Deadline for submission of next A/E procurement extended to 2/20/23.</p> |

| Review Area | Finding | Deficiency Code(s) | Corrective Action(s) | Response Due Date(s) | Status |
|---|---------|---|--|----------------------|--|
| 10. Disadvantaged Business Enterprise | D | <p>DBE6-1, DBE goal achievement analysis and correction action plan not completed</p> <p>During the review, an examination of LANTA's semi-annual DBE reports indicated that the recipient's DBE goal was not met in three of the four years encompassed in this review cycle. Only in FY 2019 did awards and commitments exceed the goal. When a recipient fails to meet its DBE goal, it is obligated to prepare a shortfall analysis that analyzes the reasons for the difference and identifies specific steps and milestones to correct the problems to enable the recipient to meet its goal in the new fiscal year. LANTA did not prepare the required shortfall analyses.</p> | The recipient must submit to the FTA RCRO the required analyses and corrective action plans for the missing year(s), along with a written process to ensure proper computation of goal attainment and that future shortfall analyses are completed and retained on file for review (LANTA is not a top 50 transit agency). | September 18, 2022 | Requested documents submitted to FTA 9/16/22. Awaiting FTA review. |
| 11. Title VI | ND | | | | |
| 12. Americans with Disabilities Act (ADA) – General | ND | | | | |
| 13. ADA – Complementary Paratransit | D | <p>ADA-CPT2-2, Eligibility letter deficiencies</p> <p>ADA regulations require that all eligibility determination letters, if denying paratransit eligibility, follow the guidance in Appendix D to § 37.125. FTA notes: “the reasons must specifically relate the evidence in the matter to the eligibility criteria of this rule and the entity’s process. A mere recital that the applicant can use fixed route transit is not sufficient.” While LANTA provides the applicant the full report from the in-person assessment, many applicants with disabilities, particularly cognitive disabilities, may be unable to determine specific reasons for the denial. A review of a sample of recent denial letters indicated that the individuals conducting the in-person assessments demonstrated inconsistent practices concerning the creation of a concise narrative summary of the assessment outcome. Thus, while the full assessment reports are provided to the applicant, LANTA does not provide a clear description of the rationale for denying eligibility in the resulting transmittal letter.</p> | The recipient must amend the current template letter to include the summary (or similar rationale) for why the application was denied or why something other than conditional or temporary eligibility was granted. The recipient must submit to the RCRO the revised template letter and evidence that the letter is being utilized in communicating eligibility decisions. | September 17, 2022 | Requested documents submitted to FTA 8/30/22. Finding Closed by FTA 9/23/22. |

| Review Area | Finding | Deficiency Code(s) | Corrective Action(s) | Response Due Date(s) | Date Closed |
|---------------------------------------|---------|---|--|----------------------|---|
| | | <p>ADA-CPT5-1, Unreasonable no-show suspension</p> <p>LANTA has an administrative process to temporarily suspend paratransit users who exceed a specified number of no-shows during a specific timeframe. The policy is progressive, establishing longer penalties based on more frequent numbers of no-shows. However, LANTA does not take into account the frequency of utilization of the paratransit system in making these assessments.</p> <p>In establishing whether the paratransit user has established a pattern or practice of excessive no-shows, LANTA is obligated to take into account the frequency of usage of the paratransit program by the individual. Distinctions are drawn between a passenger who rides the system 10 times a month and accumulates three no-shows from the user who rides the system 30 times a month and accumulates three no-shows. Current LANTA policy is based on an absolute number of no-shows and does not take usage into account in determining suspensions.</p> | The recipient must submit to the RCRO a revised suspension policy that takes into account both absolute numbers of no-shows and the frequency of use of the paratransit program to establish a user's pattern or practice of excessive no-shows. | September 17, 2022 | <p>Requested documents submitted to FTA 9/6/22.</p> <p>Comments received from FTA 9/23/22 with extension of deadline to 10/24/22.</p> |
| 14. Equal Employment Opportunity | ND | | | | |
| 15. School Bus | ND | | | | |
| 16. Charter Bus | ND | | | | |
| 17. Drug-Free Workplace | ND | | | | |
| 18. Drug and Alcohol Program | ND | | | | |
| 19. Section 5307 Program Requirements | ND | | | | |

| Review Area | Finding | Deficiency Code(s) | Corrective Action(s) | Response Due Date(s) | Date Closed |
|--|----------------|---------------------------|-----------------------------|-----------------------------|--------------------|
| 20. Section 5310 Program Requirements | NA | | | | |
| 21. Section 5311 Program Requirements | NA | | | | |
| 22. Public Transportation Agency Safety Plan | ND | | | | |
| 23. Cybersecurity | ND | | | | |

The metrics used to evaluate whether a recipient is meeting the requirements for each of the areas reviewed are: Deficient (D)/Not Deficient (ND)/Not Applicable (NA)