



**LANTA Finance & Administration Committee
Agenda
February 7, 2023**

1. Call to Order
 2. Public Comment
 3. Review and Recommendation – Financial Statements December 2022 subject to audit
 4. Procurements
 - A. Status Update – LANtaVan Replacement Van Purchase
 5. Actions
 - A. None
 6. Other Items
 - A. Code of Conduct & Ethics Review
 7. Adjournment
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Lehigh and Northampton Transportation Authority

TO: Owen O'Neil, Executive Director and Authority Members
FROM: Nicole L. Ozoa, Director of Finance
DATE: February 3, 2023
SUBJECT: Unaudited December 2022 Financial Statement

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

Items of Interest:

- LANTA's portion of the Line of Credit Balance as of February 3rd stands at \$0 of an available \$6,000,000. The balance in the combined LANTA general checking account stands at \$191,293K. State ACT 89 funds due to LANTA for FY 22/23 are current. The balance in the ACT 44 checking account stands at \$20,525,659. The account is currently underfunded by approximately \$2.2M. In addition, approximately \$6.7M are either currently owed to LANTA from State Funds or can now be drawn down from Federal Grants:
 - State Shared Ride/PWD - \$541,596 (THRU 1/31/2023)
 - Lehigh County MATP - \$329,153 (THRU 1/31/2023)
 - Northampton County MATP - \$85,777 (THRU 12/31/2022)
 - Federal Capital/Ops Funding - \$5,024,071 (THRU 12/31/2022)
 - State Capital Funding - \$698,616 (THRU 12/31/2022)
- The balance in the Carbon's general checking account stands at approximately \$289K. The balance in the Carbon's Act 44 checking account stands at \$83,853. The account is currently overfunded by approximately \$84K. State ACT 89 funds due to Carbon for FY 22/23 are current. In addition, approximately \$553K are currently owed to CT from the following sources:
 - State Shared Ride/PWD - \$77,231 (THRU 1/31/2023)
 - Carbon County MATP - \$475,377 (THRU 1/31/2023)
- Fulton Financial ACT 72 Letter for period ended 12/31/2022 was 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	\$369,642	\$3,192,678	\$3,264,561

The current health insurance participation census stands at 95 Employee Only; 72 Employee Plus 1; 41 Employee Plus 2; 32 Employee Plus 3 and 26 Employee Plus 4 or more.

LANtaVan Accounts Receivable Aged Invoice Report - December 31, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
Lehigh County MATP	\$ 76,962	\$ (48,648)	\$ 5,411	\$ 14,945	\$ 38,083	\$ 67,172
Northampton County MATP	\$ 17,655	\$ (32,865)	\$ 13,166	\$ -	\$ -	\$ 37,354
Other(PaDOT Shared Ride;PwD)	\$ 389,449	\$ 359,528	\$ 21,563	\$ 402	\$ 1,310	\$ 6,646
Total AR December 31, 2022	\$ 484,066	\$ 278,016	\$ 40,139	\$ 15,347	\$ 39,392	\$ 111,172
	100%	57.43%	8.29%	3.17%	8.14%	22.97%
Total AR November 30, 2022	\$ 881,238	\$ 373,377	\$ 195,558	\$ 189,103	\$ 12,291	\$ 110,910
	100%	42.37%	22.19%	21.46%	1.39%	12.59%
AR Change	\$ (397,172)	\$ (95,361)	\$ (155,419)	\$ (173,756)	\$ 27,101	\$ 262
	-45.07%	-25.54%	-79.47%	-91.88%	220.50%	0.24%

Accounts Payable Aged Invoice Report - December 31, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
LANtaBus	\$ 2,077,060	\$ 1,922,707	\$ 113,939	\$ 38,949	\$ 851	\$ 614
LANtaVan	\$ 691,007	\$ 672,365	\$ 9,222	\$ 6,817	\$ 425	\$ 2,177
CCCT	\$ 161,332	\$ 160,075	\$ 1,158	\$ 98	\$ -	\$ -

LANtaBus

Year-to-date revenues for the fixed route division totals \$926,169. This represents a 20.11 percent increase from the current budget projection of \$771,081. Fare collection revenue is currently running above budget projections by approximately \$152K, a 29.97 percent increase from the current budget projection of \$507,507. The Other Revenue section, which includes Advertising Revenue, continues in line with the current year budget projections as the budget was based on the guaranteed monthly amount. The Authority anticipates recognizing additional advertising revenue in January 2023, once the calendar year reconciliation is complete.

Year-to-date expenses for the fixed route division totals \$20,310,477. This represents a 11.17 percent increase from the current year budget projection of \$18,270,212. At the end of the second quarter, Materials and Supplies, Purchased Transportation, and Services are the top expense variables contributing to the budget variances. These categories, as well as all variables, will be continually monitored with further investigation occurring as required. Material and Supplies is the first expense variable area to be mentioned in detail and is continuing to run above budget by approximately \$986K. This can be attributed to the current year budget projection, allocation, and costs incurred for the Vehicle Overhaul Program. The Purchased Transportation area continues to operate above budget projections, by 26.52 percent, due to the increase in paratransit costs and the decrease revenue ridership. The Services expense area is the final expense variable area to be mentioned in detail and is above current year budget projections by 24.41 percent. The YTD variance can be attributed to the allocation of budget figures as well as the increase in building maintenance repairs.

Year-to-date deficit recorded on the fixed route division totals \$19,384,309. This represents a 10.77 percent increase from the current year budget projection. Current total subsidies equal the deficit and include the following sources:

- Federal ARPA Funds - \$10,221,993
- Federal Subsidy - \$4,125,559
- State Subsidy - \$4,398,269
- Local Subsidy - \$638,488

LANtaVan

Year-to-date revenues for LANtaVan totals \$4,737,331. This represents a 3.67 percent increase from the current year budget projection of \$4,569,634. Total YTD completed revenue trips have increased approximately 11% from the prior year period, with ADA, GPB, Lottery and MATP experiencing the largest increases. Local revenues, which includes the ADA program, are currently \$190K above budget, a 15.08 percent increase. State revenues, which represent Lottery and PWD programs, are currently \$72K below budget, a 6.44 percent decrease from current budget projections. MATP revenue is currently \$74K above budget, a 3.83 percent increase from current budget projections. MATP YTD revenue has been recorded based on actual costs of the program.

Year-to-date expenses for LANtaVan totals \$5,879,815. This represents a 10.67 percent increase from the current year budget projection of \$5,313,066. The majority of the deviation continues to reside in the Purchased Transportation area. The variance within the purchased transportation area continues to relate to the decreased ridership levels and an increase in costs. The net result is approximately \$370K, represents a 10.02 percent negative budget variance. Fuel costs are above budget projections by approximately \$126K, resulting in a 30.4 percent negative budget variance. Labor and Fringe Benefits are below current budget projections, collectively by approximately \$92K, a 13.28 percent budget variance. Currently the allocation of labor expense to LANtaVan is based on the assumptions used when projecting the Fy23 budget. Finance will be meeting with those who directly work with the LANtaVan division to evaluate the current allocation used. Any changes will be reflected for January financials and forward. Remaining expense variances will continue to be monitored and investigated as warranted.

Year-to-date deficit recorded on LANtaVan totals \$1,206,024. This represents a 62.22 percent increase from the current year budget projection. Current total subsidies equal the deficit and include the following sources:

State Subsidy - \$1,206,024

Carbon Transit

Year-to-date revenues for Carbon Transit totals \$675,657. This represents a 41.5 percent increase from the current year budget projection of \$477,493. CT records and adjusts MATP revenue to reflect cost of the program to maintain a conservative approach to revenue recognition. Currently, MATP revenue is approximately \$210K above current year budget projections. Total YTD completed revenue trips have increased approximately 3% from the prior year period with MATP and PWD having the largest increases in trips; MATP is experiencing a 17.0 percent net increase, while PWD is showing a 31.0 percent increase over the prior year period.

Year-to-date expenses for Carbon Transit totals \$1,254,921. This represents a 34.05 percent increase from the current year budget projection of \$936,180. The main deviation of approximately \$235K pertains to the Purchased Transportation area and relates to the continued decreased ridership levels and increase in contract costs. Fuel costs are above budget projections by approximately \$14K, resulting in a 16.08 percent negative budget variance. Labor and fringes are above current year budget projections by 28.06 percent, collectively. Currently the allocation of labor expense to Carbon is based on the assumptions used when projecting the FY23 budget. Finance will be meeting with those who directly work with the Carbon Transit division to evaluate the current allocation used. Any changes will be reflected for January financials and forward. Utilities are currently running approximately \$1K above budget due to actual telephone and IVR costs that are greater than projected. 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 \$579,264. This represents a 26.29 percent increase from the current year budget projection. Current total subsidies equal the deficit and include the following sources:

Federal Subsidy - \$341,550
State Subsidy - \$214,243
Local Subsidy - \$23,472

LANTA Bus
Income Statement Summary
For the Period Ending December 31, 2022

	Fiscal Year 2023					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Revenue							
Passenger Fares	86,262	108,836	659,615	507,507	1,223,523	152,108	29.97%
Special Transit Fares	-	-	31,974	33,008	100,000	(1,034)	-3.13%
Auxiliary Transportation Revenue	35,417	35,417	212,500	212,502	450,000	(2)	0.00%
NonTransportation Revenue	3,799	3,000	22,080	18,064	36,000	4,016	22.23%
Total Revenue	125,478	147,253	926,169	771,081	1,809,523	155,088	20.11%
Expenses							
Labor	1,652,762	1,438,852	8,410,417	7,780,030	13,783,690	(630,387)	-8.10%
Fringe Benefits	915,126	1,251,801	5,425,836	5,739,360	12,141,847	313,524	5.46%
Total Labor and Fringe Benefits	2,567,888	2,690,653	13,836,253	13,519,390	25,925,537	(316,863)	-2.34%
Services	171,687	108,885	1,087,001	873,745	2,213,294	(213,256)	-24.41%
Fuel	132,437	127,222	864,016	812,044	1,575,379	(51,972)	-6.40%
Tires & Tubes	11,523	11,002	66,007	63,263	123,017	(2,743)	-4.34%
Materials & Supplies	323,125	113,184	1,570,896	585,216	1,264,323	(985,679)	-168.43%
Utilities	97,890	68,700	408,544	372,954	781,700	(35,590)	-9.54%
Casualty & Liability	121,980	99,028	368,811	399,831	994,000	31,019	7.76%
Taxes	522	65	2,052	1,711	3,715	(341)	-19.93%
Purchase of Transportation Service	333,113	254,285	1,932,714	1,527,642	3,053,353	(405,072)	-26.52%
Miscellaneous	16,720	21,018	123,843	79,601	220,249	(44,242)	-55.58%
Interest	-	56	2,872	806	1,000	(2,066)	-256.33%
Leases & Rentals	6,468	(8,812)	47,469	34,009	34,009	(13,460)	-39.58%
Total Expenses	3,783,353	3,485,286	20,310,477	18,270,212	36,189,576	(2,040,266)	-11.17%
Gross Surplus (Deficit)	(3,657,875)	(3,338,033)	(19,384,309)	(17,499,131)	(34,380,053)	(1,885,178)	-10.77%
Subsidy							
Local Subsidy	109,259	101,163	638,488	614,997	1,221,973	(23,490)	-3.82%
State Subsidy	2,431,403	2,109,210	4,398,269	3,534,934	12,321,724	(863,335)	-24.42%
Federal Subsidy	785,441	537,315	4,125,559	3,127,207	6,351,100	(998,352)	-31.92%
Federal Subsidy - CRRSAA	-	-	-	-	4,263,263	-	#DIV/0!
Federal Subsidy - ARPA	331,771	590,346	10,221,993	10,221,993	10,221,993	-	0.00%
Total Subsidy	3,657,874	3,338,034	19,384,309	17,499,131	34,380,053	(1,885,177)	-10.77%
Surplus (Deficit)	(0)	0	-	1	-	-	0.00%

LANTaBus
Statement of Net Assets
December 31, 2022

CURRENT ASSETS

Cash	\$ (314,639)
Accounts Receivable	793,558
Interdivisional Receivable	-
Inventories	626,224
Prepaid Expenses	14,272,132
Grants Receivable	5,722,687
Total Current Assets	<u>21,099,961</u>

RESTRICTED ASSETS

Cash	<u>20,572,869</u>
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CAPITAL ASSETS

Capital Assets Not Being Depreciated	147,970
Capital Assets Being Depreciated - Net	<u>47,242,020</u>
Total Capital Assets	<u>47,389,990</u>

TOTAL ASSETS	<u><u>\$ 89,062,820</u></u>
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CURRENT LIABILITIES

Note Payable	\$ -
Loan Payable	-
Interdivisional Payable	56,096
Accounts Payable	2,036,051
Accrued Expenses:	-
Wages	954,349
Professional Fees	(3,150)
Other	874,241
Deferred Other Funding	26,691,606
Due To Commonwealth of PA	22,715,216
Deferred Local Grant Funding	630,058
Total Current Liabilities	<u>53,954,466</u>

NET ASSETS

Invested In Capital Assets	47,392,754
Unrestricted Equity	(12,367,401)
Restricted Equity	83,000
Total Net Assets	<u>35,108,353</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	<u><u>\$ 89,062,820</u></u>
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LANTaVan
Income Statement Summary
For the Period Ending December 31, 2022

	Fiscal Year 2023				YTD Budget Variance	
	PTD		YTD		Favorable (Unfavorable) Amount	Percent
	Actual	Budget	Actual	Budget		
Revenue						
Passenger Fares	36,633	52,543	223,085	248,799	(25,714)	-10.34%
Non-Transportation Revenues	-	-	-	-	-	#DIV/0!
Local Special Fare Assistance	323,289	261,815	1,454,870	1,264,233	190,637	15.08%
State Reimbursements	178,974	213,056	1,041,383	1,113,068	(71,685)	-6.44%
State Special Fare Assistance	465,200	365,605	2,017,993	1,943,535	74,458	3.83%
Total Revenue	1,004,096	893,019	4,737,331	4,569,634	167,696	3.67%
Expenses						
Labor	38,642	56,691	324,491	378,433	53,942	14.25%
Fringe Benefits	32,587	44,684	273,643	311,333	37,690	12.11%
Total Labor and Fringe Benefits	71,229	101,375	598,134	689,766	91,632	13.28%
Services	7,576	6,003	92,848	40,798	(52,051)	-127.58%
Fuel	73,895	58,046	540,224	414,296	(125,928)	-30.40%
Tires & Tubes	-	-	-	-	-	0.00%
Materials & Supplies	2,187	1,560	54,464	25,019	(29,445)	-117.69%
Utilities	30,516	7,032	101,104	55,569	(45,535)	-81.94%
Casualty & Liability	1,083	1,084	6,500	6,504	4	0.06%
Taxes	-	-	-	-	-	0.00%
Purchase of Transportation Service	682,085	744,115	4,067,954	3,697,463	(370,491)	-10.02%
Miscellaneous	1,024	375	12,876	1,452	(11,425)	-787.05%
Interest	-	-	-	-	-	0.00%
Rent	70,961	63,700	405,710	382,200	(23,510)	-6.15%
Total Expenses	940,557	983,290	5,879,815	5,313,066	(566,750)	-10.67%
Gross Surplus (Deficit)	63,539	(90,271)	(1,142,485)	(743,431)	(399,054)	53.68%
Subsidy						
Local Subsidy	-	-	-	-	-	-
State Subsidy	-	90,271	1,206,024	743,431	(462,593)	-62.22%
Federal Subsidy	-	-	-	-	-	-
Total Subsidy	-	90,271	1,206,024	743,431	(462,593)	-62.22%
Surplus (Deficit)	63,539	-	63,539	(0)	(63,539)	28030511.78%

LANTA Van
Statement of Net Assets
December 31, 2022

CURRENT ASSETS

Cash	\$	(4,740)
Accounts Receivable		123,606
Interdivisional Receivable		56,096
Inventories		
Prepaid Expenses		166,026
Grants Receivable		1,101,519
Total Current Assets		<u>1,442,506</u>

TOTAL ASSETS	\$	<u>1,442,506</u>
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CURRENT LIABILITIES

Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		-
Accounts Payable		751,161
Accrued Expenses:		689,283
Deferred Revenue		(61,477)
Total Current Liabilities		<u>1,378,967</u>

NET ASSETS

Unrestricted Equity		-
Restricted Equity		63,539
Total Net Assets		<u>63,539</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	<u>1,442,506</u>
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Carbon Transit
Income Statement Summary
For the Period Ending December 31, 2022

	Fiscal Year 2023				YTD Budget Variance	
	PTD		YTD		Favorable (Unfavorable) Amount	Percent
	Actual	Budget	Actual	Budget		
Revenue						
Passenger Fares	1,754	2,305	14,198	14,372	(174)	-1.21%
Non-Transportation Revenues	-	-	-	-	-	#DIV/0!
Local Special Fare Assistance	1,809	2,452	13,219	13,720	(502)	-3.66%
State Reimbursements	22,799	30,300	157,726	168,649	(10,923)	-6.48%
State Special Fare Assistance	71,999	49,823	490,515	280,753	209,762	74.71%
Total Revenue	98,361	84,880	675,657	477,493	198,163	41.50%
Expenses						
Labor	11,355	10,440	91,386	72,059	(19,328)	-26.82%
Fringe Benefits	9,878	8,078	79,506	61,390	(18,116)	-29.51%
Total Labor and Fringe Benefits	21,233	18,518	170,893	133,449	(37,444)	-28.06%
Services	1,404	1,527	15,723	8,212	(7,511)	-91.46%
Fuel	14,546	12,912	100,856	86,883	(13,973)	-16.08%
Tires & Tubes	-	-	-	-	-	0.00%
Materials & Supplies	594	1,754	10,047	7,759	(2,288)	-29.49%
Utilities	3,191	2,096	16,290	15,103	(1,186)	-7.86%
Casualty & Liability	-	-	-	-	-	0.00%
Taxes	-	-	-	-	-	0.00%
Purchase of Transportation Service	136,817	97,417	913,213	678,693	(234,520)	-34.55%
Miscellaneous	21	192	83	737	654	88.77%
Interest	-	325	-	844	844	100.00%
Leases & Rentals	4,636	-	27,817	4,500	(23,317)	-518.15%
Total Expenses	182,442	134,741	1,254,921	936,180	(318,741)	-34.05%
Gross Surplus (Deficit)	(84,081)	(49,861)	(579,264)	(458,686)	(120,578)	-26.29%
Subsidy						
Local Subsidy	3,917	3,911	23,472	23,466	(6)	-0.02%
State Subsidy	80,165	26,079	214,243	156,474	(57,769)	-36.92%
Federal Subsidy	-	19,871	341,550	278,746	(62,804)	-22.53%
Total Subsidy	84,081	49,861	579,264	458,686	(120,578)	-26.29%
Surplus (Deficit)	-	-	(0)	(0)	0	-97.26%

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

CURRENT ASSETS

Cash	\$	342,822
Accounts Receivable		63,914
Interdivisional Receivable		103,392
Due From Carbon County		-
Prepaid Expenses		2,040
Grants Receivable		552,608
Total Current Assets		<u>1,064,775</u>

TOTAL ASSETS	\$	<u>1,064,775</u>
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CURRENT LIABILITIES

Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		993,763
Due to the Commonwealth		
Accounts Payable		155,837
Accrued Expenses		138,937
Deferred Revenue		28,276
Total Current Liabilities		<u>1,316,812</u>

NET ASSETS

Unrestricted Equity	(252,037)
Restricted Equity	-
Total Net Assets	<u>(252,037)</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	<u>1,064,775</u>
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LEHIGH AND NORTHAMPTON TRANSPORTATION AUTHORITY CODE OF CONDUCT & ETHICS POLICY

The Lehigh and Northampton Transportation Authority (“LANTA” or “Authority”) will be intolerant of unethical and fraudulent acts committed by any employee, member of the Board of Directors or agent of the Authority. The following Code of Conduct policy outlines many areas where unacceptable practices could occur; however, this policy is not limited only to the outlined areas. Employees, Officers, Agents, Board Members, and immediate family members are also encouraged to report any suspected unethical or fraudulent acts according to the process contained within this policy.

Organizational Code of Conduct

The Authority, its employees, officers, agents, board members, and immediate family members must comply at all times with all applicable laws and regulations. LANTA will not condone the activities of employees, Board members or agents who achieve results through violation of the law or unethical business dealings. This includes any payments for illegal acts, indirect contributions, rebates, or bribery. LANTA does not permit any activity that fails to withstand the closest possible public scrutiny. Penalties, sanctions, or other disciplinary action for violation of such standards by LANTA’s employees, officers, agents, board members, and immediate family members or by contractors or their agents, will be invoked in accordance with State or Local law or regulations, up to and including termination.

All business conduct should be well above the minimum standards required by law. Accordingly, employees, Board members and agents must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing LANTA’s operations.

Employees uncertain about the application or interpretation of any laws or regulatory requirements should refer the matter to their supervisor, who, if necessary, should seek the advice of the Executive Director, the solicitor, or a regulatory representative.

General Conduct

LANTA expects its employees, officers, agents, Board members and immediate family members to conduct themselves in a businesslike manner. Unprofessional behavior or activities are strictly prohibited while on the job.

Conflict of Interest

LANTA expects that its employees, officers, agents, board members, and immediate family members will perform their duties conscientiously, honestly and in accordance with the best interests of LANTA. Employees, officers, agents, and board members must not use their positions or the knowledge gained as a result of their positions for private or personal advantage. Regardless of the circumstances, if employees, officers, agents, and board members sense that a course of

action they have pursued, are presently pursuing, or are contemplating pursuing may involve them in a conflict of interest—real or apparent—with LANTA, they should immediately communicate all the facts to their supervisor and/or the Executive Director.

Outside Activities, Employment, and Directorships

All employees and Board members share a serious responsibility for LANTA's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to LANTA and is encouraged. Employees and board members, however, must avoid acquiring any business interest or participating in any other activity outside LANTA that would or would appear to:

- Create an excessive demand upon their time and attention, thus depriving LANTA of their best efforts on the job.
- Create a conflict of interest – an obligation, interest, or distraction – that may interfere with the independent exercise of judgment in LANTA's best interest.

Relationships with Clients and Suppliers

Employees, officers, agents, board members, and immediate family members should avoid investing in or acquiring a financial interest for their own accounts in any business organization that has a contractual relationship with LANTA or that provides goods or services or both to LANTA, if such investment or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of LANTA.

Employees, officers, agents, board members, and immediate family members, who are employed by organizations that have contractual relationships with LANTA, or provide goods and/or services to LANTA, must remove themselves from any contractual or procurement deliberations related to their employers.

Gifts, Entertainment and Favors

Employees, Board members and agents must not accept entertainment, gifts or personal favors that could, in any way, influence or appear to influence business decisions in favor of any person or organization with whom or with which LANTA has or is likely to have business dealings. Similarly, employees, Board members and agents must not accept any other preferential treatment under these circumstances because their position with LANTA might be inclined to or be perceived to place them under obligation.

Kickbacks and Secret Commissions

Regarding LANTA's business activities, employees, officers, agents, board members, and immediate family members may not receive payment or compensation of any kind, except as authorized under LANTA's remuneration policies. In particular, LANTA strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule

will result in disciplinary action, up to and including immediate termination with prosecution to the fullest extent of the law.

LANTA Funds and Other Assets

Employees, officers, agents, board members, and immediate family members who have access to LANTA funds in any form must follow the prescribed procedures for recording, handling and protecting money. LANTA imposes strict standards to prevent fraud and dishonesty. If employees, officers, agents, or board members become aware of any evidence of fraud and dishonesty, they should immediately advise their supervisor or the Executive Director so a prompt investigation can commence.

When an employee's position requires spending LANTA funds or incurring any reimbursable personal expenses, that individual must use good judgment on LANTA's behalf to ensure that good value is received for every expenditure.

LANTA funds and all other assets are for LANTA purposes only and not for personal benefit. This includes the personal use of LANTA assets, such as vehicles, computers, software, or e-mail.

LANTA Records and Communications

Accurate and reliable records of many kinds are necessary to meet LANTA's legal and financial obligations and to manage the affairs of LANTA. LANTA's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets, liabilities, or both, and must exercise diligence in enforcing these requirements.

Employees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

- False expense, attendance, ridership, financial or similar reports and statements; and,
- False advertising, deceptive marketing practices, or other misleading representations.

Dealing With Outside People and Organizations

Employees, Board members and agents must take care to separate their personal roles from their LANTA positions when communicating on matters not involving LANTA business. Employees, officers, agents, and board members must not use LANTA identification, stationery, supplies, or equipment for personal or political matters.

When communicating publicly on matters that involve LANTA business, employees, officers, agents, and board members must not presume to speak for LANTA on any topic, unless they are certain that the views they express are those of LANTA and it is LANTA's desire that such views be publicly disseminated.

When dealing with anyone outside LANTA, including public officials, employees, officers, agents, and board members must take care not to compromise the integrity or damage the reputation of either LANTA or any outside individual, business, or government body.

Prompt Communications

In all matters relevant to customers, suppliers, government authorities, the public and other organizations, all employees, officers, agents, and board members must make every effort to achieve complete, accurate, and timely communications—responding promptly and courteously to all proper requests for information and to all complaints.

Privacy and Confidentiality

When handling financial and personal information about customers or others with whom LANTA has dealings, employees, officers, agents, and board members must observe the following principles:

- Collect, use and retain only the personal information necessary for LANTA's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business reason for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

Fraudulent and Unethical Acts Reporting Process and Protections

Each member of management and the Board of Directors is responsible for creating a supportive atmosphere for all employees, free of discrimination or fear and encouraging ethical behavior. Further, employees and agents are responsible for respecting the rights of their coworkers and for acting honestly.

Any employee, supervisor, officer, or Board member who believes they have knowledge of or a concern about an activity or act that they consider illegal, dishonest, fraudulent, or in violation of this or other policies should immediately inform their supervisor, the Executive Director or the Board Chairperson.

Sound judgment must be exercised to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing could be subject to discipline up to and including termination.

The confidentiality of anyone reporting an activity believed to be illegal or dishonest will, insofar as possible, be maintained. However, their identity may have to be disclosed in order to conduct a thorough investigation, to comply with the law or to provide accused individuals their legal rights of defense. LANTA will not retaliate against the person reporting the activity. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, poor work assignments, or threats of physical harm. Anyone who believes they are being retaliated against must contact their supervisor, the Executive Director or the Board Chairperson immediately. The right of anyone reporting an activity for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.



COMMONWEALTH OF PENNSYLVANIA
STATE ETHICS COMMISSION

Finance Building
613 North Street, Room 309
Harrisburg, PA 17120-0400
(717) 783-1610 or Toll Free 1-800-932-0936
www.ethics.pa.gov
ra-ethicswebmaster@pa.gov
Fax: (717) 787-0806



STATEMENT OF FINANCIAL INTERESTS

THIS FORM IS CONSIDERED DEFICIENT IF ANY BLOCK IS NOT COMPLETED OR IF SIGNATURE OR DATE IS MISSING.

SIGN THE FORM USING THE CURRENT DATE. DO NOT BACK DATE SIGNATURE.

THOSE INDIVIDUALS WHO HOLD MORE THAN ONE OFFICE AND/OR POSITION MUST FILE A COPY OF THEIR FORM AT EACH FILING LOCATION.

YOU MAY FILE ONLINE AT: WWW.ETHICS.PA.GOV. A PAPER COPY MAY STILL BE REQUIRED TO BE SUBMITTED TO YOUR FILING LOCATION. FILERS SHOULD CHECK WITH THEIR FILING LOCATION FOR REQUIREMENTS.

THIS FORM MUST BE COMPLETED AND FILED BY:

- A Candidates** - Persons seeking elected state, county and local public offices, including first-time candidates, incumbents seeking re-election, and write-in candidates who do not decline nomination/election within 30 days of official certification of same.
- B Nominees** - Persons nominated for public office subject to confirmation.
- C Public Officials** - Persons serving as current state/county/local public officials (elected or appointed). The term includes persons serving as alternates/designees. The term excludes members of purely advisory boards.
- D Public Employees** - Individuals employed by the Commonwealth or a political subdivision who are responsible for taking or recommending official action of a non-ministerial nature with regard to: contracting or procurement; administering or monitoring grants or subsidies; planning or zoning; inspecting, licensing, regulating or auditing any person; or any other activity where the official action has an economic impact of greater than a de minimis nature on the interests of any person. The term does not include individuals whose activities are limited to teaching.

A former public official or former public employee must file the year after termination of service with the Commonwealth or political subdivision.

- E Solicitors** - Persons elected or appointed to the office of solicitor for political subdivision(s).

IMPORTANT: Please read all instructions carefully prior to completion of form. Also, **review the filing chart for proper filing location.** Any questions may be directed to the State Ethics Commission at (717)783-1610 or Toll Free at 1-800-932-0936.

The Form is required to be filed pursuant to the provisions of the Public Official and Employee Ethics Act "Ethics Act," 65 Pa C.S. § 1101 *et. seq.*

STATEMENT OF FINANCIAL INTERESTS INSTRUCTIONS

Please print neatly in capital letters. If you require more space than has been provided, please attach an 8 1/2" x 11" piece of paper to the form. Blocks 01 through 06 are for current information.

- Block 01** Enter your last name, first name, middle initial and suffix (if applicable) in the spaces provided. Public office candidates should use the exact name used on official nomination petition or papers.
- Block 02** List an office (business or governmental) or home address and daytime telephone number.
- Block 03** Check the box or boxes to indicate your status. See definitions on front page. If you are correcting a prior filing, please check the box designating an amended form.
- Block 04** Check the appropriate box (seeking, hold, held) for each position you list in the blocks below. List all public position(s) which you are seeking, currently hold, or have held in the **prior** calendar year. Please be sure to include job titles and official titles such as "member" or "commissioner" (even if serving as an alternate/designee).
- Block 05** List all Commonwealth agency(ies) or political subdivision(s) as to which you: (1) are presently seeking a public position or public office as a candidate (incumbent or non-incumbent) or nominee; (2) presently hold public office(s) or public employment; and/or (3) previously held a public office(s) or public employment during all or any portion of the calendar year listed in block 07. (The term "political subdivision" includes a county, city, borough, incorporated town, township, school district, vocational school, county institution, district, and any authority, entity or body organized by the aforementioned).
- Block 06** List your current occupation or profession. This information may be the same as stated in block 04.
- Block 07** List the calendar year for which you are filing this form. Like tax returns, the form discloses financial information for a **prior** calendar year. For example, for the form due May 1, 2023, block 07 would read "2022." The information in blocks 08 through 15 should represent financial interests for the calendar year listed in Block 7.
- Block 08** **REAL ESTATE INTERESTS:** List the address of any property which was involved in transactions (leasing, purchasing, or condemnation proceedings of real estate interests) with the Commonwealth or any other governmental body within the Commonwealth. If you have no direct or indirect interests in such a property, then check "NONE."
- Block 09** **CREDITORS:** List the name and address of any creditor and the interest rate of any debt over \$6,500 regardless of whether such debt is held solely by you or jointly by you and any other individual, including your spouse, where each obligor is fully responsible for the obligation. A joint obligation with other persons for which the filer is responsible only for a proportional share that is less than the reporting threshold, is not required to be reported. **Do not report a mortgage or equity loan on your home (or secondary home),** or loans or credit between you and your spouse, child, parent or sibling. Car loans, credit cards, personal loans and lines of credit must be listed on the form if the balance owed was in excess of \$6,500 at any time during the calendar year. If you do not have any reportable creditor, then check "NONE."
- Block 10** **DIRECT OR INDIRECT SOURCES OF INCOME:** List the name and address of each source of \$1,300 or more of gross income - - including but not limited to gross income from the public position - - regardless of whether such income is received solely by you or jointly by you and another individual, such as a spouse. "Income" includes any money or thing of value received or to be received as a claim on future services or in recognition of services rendered in the past, whether in the form of a payment, fee, salary, expense, allowance, forbearance, forgiveness, interest, dividend, royalty, rent, capital gain, reward, severance payment, proceeds from the sale of a financial interest in a corporation, professional corporation, partnership or other entity resulting from termination/withdrawal therefrom upon assumption of public office or employment or any other form of recompense or combination thereof. The term refers to gross income and includes prize winnings and tax-exempt income but does not include gifts, governmentally-mandated payments or benefits, retirement, pension or annuity payments funded totally by contributions of the public official or employee, or miscellaneous incidental income of minor dependent children. Filers are not required to list income amounts. If you do not have ANY reportable source of income, then check "NONE."
- Block 11** ***GIFTS:** For each source of gift(s) valued at \$250 or more in the aggregate, list the following information: the name and address of the source; the circumstances, including a description of each gift; and the value of the gift(s). **Do not report political contributions otherwise reportable** as required by law, gift(s) from friends or family members (the term "friend" does not include a registered lobbyist or employee of a registered lobbyist), or any commercially-reasonable loan made in the ordinary course of business. The Commission has held that a person cannot be deemed a "friend" if that person and/or a business with which that person is associated is regulated by or has contracts with the public official's governmental body. If you did not receive any reportable gift, then check "NONE."
- Block 12** ***TRANSPORTATION, LODGING OR HOSPITALITY EXPENSES:** List the name and address of each source and the amount of each payment/reimbursement by the source for transportation, lodging or hospitality that you received in connection with your public position **if the aggregate amount of such payments/reimbursements by the source exceeds \$650 for the calendar year for which you are reporting.** Do not report reimbursements made by a governmental body or by an organization/association of public officials/employees of political subdivisions that you serve in an official capacity. If you do not have any reportable expense payments/reimbursements, then check "NONE."
- Block 13** **OFFICE, DIRECTORSHIP OR EMPLOYMENT IN ANY BUSINESS ENTITY:** List the name and address of the business entity for any office that you hold (Example: President, Vice President, Secretary, Treasurer), any directorship that you hold (through service on a governing board such as a board of directors), and any employment that you have in any capacity whatsoever as to any business entity. This block focuses solely on your status as an officer, director or employee, regardless of income. If you do not have any office, directorship or employment in any business entity to report, then check "NONE."
- Block 14** **FINANCIAL INTERESTS:** List the name and address and interest held in any business for profit of which you own more than 5% of the equity or more than 5% of the assets of economic interest in indebtedness. If you do not have any such financial interest to report, then check "NONE."
- Block 15** **TRANSFERRED BUSINESS INTERESTS:** List the name and address of any business in which you transferred a financial interest (as defined in block 14 above) to a member of your immediate family (parent, spouse, child, brother or sister), as well as the interest held, relationship to the individual, and date of transfer. If you did not transfer any such business interest, then check "NONE."
- Signature** Sign the form and enter the current date. **Back dating the form is a violation of law and could result in the initiation of civil, administrative and/or criminal penalties.**

*Please note the Commission has long held that the receipt of things of value, such as gifts, transportation, lodging and hospitality from vendors, those regulated, and others, may form the basis for a conflict of interest under Section 1103(a) of the Ethics Act.

STATEMENT OF FINANCIAL INTERESTS

PLEASE PRINT NEATLY
SEE INSTRUCTIONS FOR ADDITIONAL DETAILS

01	LAST NAME	FIRST NAME	MI	SUFFIX

02	ADDRESS office (business or governmental) or home	City	State	Zip Code	Area Code	Phone
					()	

NOTE: IF YOU ARE INCLUDING ATTACHMENTS, DO NOT INCLUDE ANYTHING THAT BEARS YOUR SOCIAL SECURITY NUMBER OR FINANCIAL ACCOUNT NUMBERS.

03	STATUS Check applicable box or boxes, more than one box may be marked.				<input type="checkbox"/> Check this box if you are amending an original filing
	A <input type="checkbox"/> Candidate (including write-in)	C <input type="checkbox"/> Public Official (Current)	D <input type="checkbox"/> Public Employee (Current)	E <input type="checkbox"/> Check this box if you are filing as a solicitor	
	B <input type="checkbox"/> Nominee	C <input type="checkbox"/> Public Official (Former)	D <input type="checkbox"/> Public Employee (Former)		

04	PUBLIC OFFICE OR PUBLIC EMPLOYMENT (i.e. administrator, member, Commissioner, job title, etc.)		<input type="checkbox"/> seeking	<input type="checkbox"/> hold	<input type="checkbox"/> held
A					
			<input type="checkbox"/> seeking	<input type="checkbox"/> hold	<input type="checkbox"/> held
B					

05	GOVERNMENTAL BODY in which you are/were an Official, Employee, Candidate or Nominee (e.g., dept, agency, authority, borough, board, commission, county, school district, twp, etc.)	
A		
B		

06	OCCUPATION OR PROFESSION (This may be the same as block 4)	07 YEAR SEE INSTRUCTIONS
		Information in blocks 8-15 represents disclosure for the calendar year listed here: 2 0

08	REAL ESTATE INTERESTS involved in transactions with the commonwealth, any of its agencies, or a political subdivision	If NONE, check this box <input type="checkbox"/>
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09	CREDITORS TO WHOM IS OWED MORE THAN \$6,500	If NONE, check this box <input type="checkbox"/>
	Name: Address: Interest Rate	

10	DIRECT OR INDIRECT SOURCES OF INCOME OF \$1,300 OR MORE, including (but not limited to) all employment	If NONE, check this box <input type="checkbox"/>
	Name: Address: (OFFICIAL USE ONLY)	

11	GIFTS VALUED AT \$250 OR MORE IN THE AGGREGATE	If NONE, check this box <input type="checkbox"/>
	Source of Gift Value of Gift	
	Address of Source of Gift Circumstances (including description) of Gift	

12	TRANSPORTATION, LODGING OR HOSPITALITY WHERE ACTUAL EXPENSES EXCEEDED \$650 IN THE AGGREGATE	If NONE, check this box <input type="checkbox"/>
	Source (Name and Address) Value	

13	OFFICE, DIRECTORSHIP OR EMPLOYMENT IN ANY BUSINESS	If NONE, check this box <input type="checkbox"/>
	Business Entity (Name and Address) Position Held (i.e., officer, director, employee, etc.)	
	Name: Address:	

14	FINANCIAL INTEREST IN ANY LEGAL ENTITY IN BUSINESS FOR PROFIT	If NONE, check this box <input type="checkbox"/>
	Business (Name and Address) Interest Held (i.e., 5%, 10%, etc.)	

15	BUSINESS INTERESTS TRANSFERRED TO IMMEDIATE FAMILY MEMBER	If NONE, check this box <input type="checkbox"/>
	Business (Name and Address) Interest Held Relationship Date Transferred	
	Transferee (Name and Address)	

The undersigned hereby affirms that the foregoing information is true and correct to the best of said person's knowledge, information and belief, said affirmation being made subject to the penalties prescribed by 18 Pa.C.S. §4904 (unsworn falsification to authorities) and the Public Official and Employee Ethics Act, 65 Pa.C.S. §1109(b).

Signature _____ Enter Current Date _____

THIS FORM IS CONSIDERED DEFICIENT IF ANY BLOCK ABOVE IS NOT COMPLETED. MAKE A COPY FOR YOUR RECORDS.

WHO MUST FILE, WHERE TO FILE, AND WHEN TO FILE

WHO MUST FILE	ORIGINAL COPY	ADDITIONAL FILINGS*	WHEN TO FILE
A. STATUS BLOCK A - CANDIDATES Statewide State Senate State House Supreme Court Superior Court Common Pleas Court Traffic Court Municipal Court Commonwealth Court	State Ethics Commission	Append to nomination petition when filed with the State Bureau of Elections 210 North Office Building Harrisburg, PA 17120-0029	ON OR BEFORE THE LAST DAY FOR FILING A PETITION TO APPEAR ON THE BALLOT FOR ELECTION
Constables / Deputy Constables	State Ethics Commission	Append to nomination petition when filed with County Board of Elections	
Countywide City Borough Township Municipality (home rule charter)	File with the Clerk/ Secretary in the Municipality in which you are a candidate		
Magisterial District Judges	File with the County in which the Magisterial District is located		
School Director	File in the School District where you are a candidate		
Announced Write-in	For state office file with State Ethics Commission . For county or local office file with governing authority of political subdivision.	No additional copy required	Within 30 days of official certification of having been nominated or elected unless such person declines the nomination or office within that time frame.
Unannounced Write-in Winners of Nominations			
Unannounced Write-in Winners of Elections			
B. STATUS BLOCK B - NOMINEE State Level	State Ethics Commission	File with the Official or Body vested with the power of confirmation	10 days before official or body approves or rejects the nomination.
County/Local Level	Governing authority of political subdivision		
C. STATUS BLOCK C - PUBLIC OFFICIAL Commonwealth Public Officials such as: Members of Boards and Commissions (including alternates/designees); Heads of executive, legislative and independent agencies, boards and commissions; and persons appointed to positions designated as offices.	State Ethics Commission	File with <u>each</u> Agency, Board, Commission, Department, or Government Body in which employed or to which appointed. (make additional copies if needed)	FILE NO LATER THAN MAY 1 OF EACH YEAR A POSITION IS HELD AND OF THE YEAR AFTER LEAVING SUCH A POSITION.
State House Member State Senate Member	State Ethics Commission	File with the House Chief Clerk or Senate Secretary (whichever applies)	
Local Public Officials serving in/as: Counties; Boroughs; Townships; Home Rule Municipalities; Municipal Authorities; School Districts Incumbent Judges and Magisterial District Judges who are not candidates file a Statement of Financial Interests for Judicial Officers with the Administrative Office of Pennsylvania Courts (AOPC).	File only with the governing authority of the respective local political subdivision	Additional copy is not required to be filed (unless serving in multiple capacities, then file with <u>each</u> entity as required)	
Constables / Deputy Constables	State Ethics Commission	No additional copy required	
D. STATUS BLOCK D - PUBLIC EMPLOYEE Commonwealth PUBLIC EMPLOYEE (Executive, Leg. & Independent Agencies)	File only with your Employer		
County City Borough Township Municipal (home rule) Municipal Authority School District	} EMPLOYEE File only with your political subdivision		
E. STATUS BLOCK E - SOLICITOR	File with the governing authority of <u>each</u> political subdivision for which you are Solicitor	Additional copy is not required to be filed (unless serving in multiple capacities, then file with <u>each</u> entity as required)	

* FILER IS RESPONSIBLE FOR MAKING ANY ADDITIONAL COPIES.