



**LANTA Finance & Administration Committee
Agenda
June 7, 2022**

1. Call to Order
 2. Public Comment
 3. Review and Recommendation – Financial Statements April 2022, subject to audit
 4. Procurements
 - A. Award Recommendation – Auditing Services RFP
 - B. Award Recommendation – Diesel Fuel Provision Services RFQ
 5. Actions
 - A. FY 2023 Contracts and Grant Authorization Resolution
 - B. Authorization for Release for Public Comment – FFY 2023-2025 DBE Procurement Goal
 6. Other Items
 - A. Update – FTA Bus & Bus Facilities Competitive Grants Submittal
 7. Adjournment
-



Lehigh and Northampton Transportation Authority

TO: Owen O'Neil, Executive Director and Authority Members
FROM: Nicole L. Ozoa, Director of Finance
DATE: June 6, 2022
SUBJECT: Unaudited April 2022 Financial Statement

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

Items of Interest:

- LANTA's portion of the Line of Credit Balance as of June 6, 2022 stands at \$0 of an available \$6,000,000. The balance in the combined LANTA general checking account stands at \$5K. State ACT 89 funds due to LANTA for FY 21/22 are current. The balance in the ACT 44 checking account stands at \$16,564,061. The account is currently underfunded by approximately \$3.4M. In addition, approximately \$3.8M are either currently owed to LANTA from State Funds or can now be drawn down from Federal Grants:
 - State Shared Ride/PWD - \$166,638 (THRU 6/06/2022)
 - Lehigh County MATP - \$86,669 (THRU 6/06/2022)
 - Northampton County MATP - \$157,716 (THRU 6/06/2022)
 - Federal Capital/Ops Funding - \$2,031,062 (THRU 6/06/2022)
 - State Capital Funding - \$1,375,734 (THRU 6/06/2022)
- The balance in the Carbon's general checking account stands at approximately \$98K. The balance in the Carbon's Act 44 checking account stands at \$1K. The account is currently overfunded by approximately \$1K. Carbon's portion of the Line of Credit balance stands at \$96,498. State ACT 89 funds due to Carbon for FY 21/22 are approximately \$22K. In addition, approximately \$273K are currently owed to CT from the following sources:
 - State Shared Ride/PWD - \$26,327 (THRU 6/06/2022)
 - Carbon County MATP - \$246,443 (THRU 6/06/2022)
- Fulton Financial ACT 72 Letter for period ended 4/30/2022 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	\$789,396	\$4,805,797	\$4,180,121

The current health insurance participation census stands at 82 Employee Only; 75 Employee Plus 1; 35 Employee Plus 2; 27 Employee Plus 3 and 27 Employee Plus 4 or more.

LANtaVan Accounts Receivable Aged Invoice Report - April 30, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
Lehigh County MATP	\$ 499,690	\$ 145,670	\$ 285,160	\$ 14,741	\$ 2,801	\$ 51,319
Northampton County MATP	\$ 157,716	\$ 117,033	\$ 4,397	\$ (12,016)	\$ (7,437)	\$ 55,739
Other(PaDOT Shared Ride;PWD)	\$ 508,043	\$ 351,038	\$ 22,545	\$ 235	\$ 25,558	\$ 108,667
Total AR April 30, 2022	\$ 1,165,448	\$ 613,740	\$ 312,102	\$ 2,959	\$ 20,922	\$ 215,724
	100%	52.66%	26.78%	0.25%	1.80%	18.51%
Total AR March 31, 2022	\$ 1,170,639	\$ 931,034	\$ 2,959	\$ 20,922	\$ (444)	\$ 216,168
	100%	79.53%	0.25%	1.79%	-0.04%	18.47%
AR Change	\$ (5,191)	\$ (317,294)	\$ 309,143	\$ (17,963)	\$ 21,366	\$ (444)
	-0.44%	-34.08%	10447.55%	-85.85%	-4812.16%	-0.21%

Accounts Payable Aged Invoice Report - April 30, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
LANtaBus	\$ 4,839,248	\$ 4,801,540	\$ 36,100	\$ 1,012	\$ -	\$ 596
LANtaVan	\$ 306,700	\$ 288,101	\$ 9,255	\$ 5,057	\$ 855	\$ 3,432
CCCT	\$ 507,507	\$ 100,615	\$ 83,817	\$ 94,046	\$ 19,501	\$ 209,528

Please Note: LANtaVan 120 Days+ 120 Days+ Balance is comprised of MATP reimbursements for Passthrough Contracts.

LANTaBus

Year-to-date revenues for the fixed route division totals \$1,483,595. This represents a 24.69 percent decrease from the budget projection of \$1,969,918. Fare collection revenue of \$958,475 is currently running below budget projections by approximately \$440K, a 31.49 percent decrease from the current budget projection of \$1,399,088. The Special Transit Fares section, which includes those revenues generated from LANTA's Route Service Agreements, continues below the anticipated budget amount by approximately \$59K. Advertising Revenue will continue to run above the current year budget projection amount by approximately \$30K.

Year-to-date expenses for the fixed route division totals \$29,104,872. This represents a 0.30 percent increase from the current year budget projection of \$29,018,543. For the current fiscal year period, Fuel, Purchased Transportation, Utilities and Interest 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 Interest Expense. Interest expense is currently running approximately \$10K below budget. This is a direct result of the increase in Act 44 reserves, which has enabled the Authority to maintain operations without relying on its Line of Credit. The Purchased Transportation expense, which includes the total operating expenses of the ADA program, is also running below budget projections, by 31.89 percent, and is due to the lingering effects of the COVID Pandemic on ridership. Current year Utilities expense is running approximately \$127K above budget. While there has been an increase in heating and internet costs, majority of the variance can be attributed to a too conservative approach for the current year budget projection. Lastly, Fuel expense is also running approximately \$253K above budget. This variance is a result of the increase in fuel costs for all non-revenue and revenue vehicles. While LANTA has normally locked in a diesel fuel purchase price, for this current fiscal year LANTA had opted not to lock in a diesel fuel purchase price. LANTA's Health Insurance expense is currently running approximately \$626K above budget, this represents a 14.97 percent increase from the current year budget projection of \$4,180,121. This variance is attributed to the increase in claims processed through the end of April 2022. LANTA expects this trend to continue through the end of the fiscal year.

Year-to-date deficit recorded on the fixed route division totals \$27,621,278. This represents a 2.12 percent increase from the current year budget projection. Current total subsidies equal the deficit and include the following sources:

- Federal Subsidy – ARPA - \$10,222,285
- Federal Subsidy – All Other - \$4,706,615
- State Subsidy - \$11,742,358
- Local Subsidy - \$950,020

LANtaVan

Year-to-date revenues for LANtaVan total \$6,076,772. This represents a 33.15 percent decrease from the current year budget projection of \$9,090,434. MATP YTD revenue of \$2,172,022 has been recorded based on actual costs and is currently showing a 3.57 percent decrease from YTD budget projections of \$2,252,466. ADA revenue of \$1,570,105 has been recorded based on the actual costs of the ADA program and is showing a 45.07 percent decrease from YTD budget projections of \$2,858,458.

Year-to-date expenses for LANtaVan total \$6,876,359. This represents a 23.16 percent decrease from the current year budget projection of \$8,948,920. The main deviation of approximately \$1.7M pertains to the Purchased Transportation area and relates to the proper recognition of fuel expense for Carbon Transit and decreased trip levels. The Rent expense line item continues to run below budget, by approximately \$118K. This is due to the current year budget projection which anticipated making lease payments on the new paratransit facility as of March 1, 2022. It is now expected that a prorated lease payment will be made sometime prior to July 1, 2022. The remaining expense variances continue to be monitored and investigated as warranted.

Year-to-date deficit recorded on LANtaVan totals \$799,587. Current total subsidies include the following sources:

State Subsidy – \$799,587

Carbon Transit

Year-to-date revenues for Carbon Transit totals \$743,643. This represents a 19.21 percent increase above the current year-to-date budget projections of \$623,814. Currently, MATP revenue is approximately \$90K above current year budget projections. Shared Ride Lottery and PWD trips and revenue continue the trend of greater than budgeted amounts by \$18K, collectively.

Year-to-date expenses for Carbon Transit totals \$1,197,967. This represents a 15.19 percent increase above the current budget projection of \$1,040,008. The main deviation of approximately \$154K pertains to the Purchased Transportation area and relates to the proper recognition of fuel expense for Carbon Transit. Services are approximately \$40K less than budgeted projections due to the elimination of the previous management contract. With the adoption of the Mutual Cooperation Agreement (MCA) effective January 1, Carbon will now incur labor and fringe expenses. The total labor and fringe incurred since January 1, 2022, through April 30, 2022, total \$47,302. 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 \$454,324. Current total subsidies equal \$454,324 and include the following sources:

Federal Subsidy - \$49,070
State Subsidy - \$371,238
Local Subsidy - \$34,016

LANtaBus
Income Statement Summary
For the Period Ending April 30, 2022

	Fiscal Year 2022					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	88,470	134,074	958,475	1,399,088	1,700,000	(440,613)	-31.49%
Special Transit Fares	28,265	-	98,362	157,500	210,000	(59,138)	-37.55%
Auxiliary Transportation Revenue	35,417	33,333	363,766	333,330	400,000	30,436	9.13%
NonTransportation Revenue	3,138	8,000	62,992	80,000	96,000	(17,008)	-21.26%
Total Revenue	155,289	175,407	1,483,595	1,969,918	2,406,000	(486,323)	-24.69%
Expenses							
Labor	1,390,413	1,131,399	12,148,819	11,326,705	13,758,775	(822,114)	-7.26%
Fringe Benefits	1,018,652	845,972	9,851,994	10,027,382	11,865,348	175,388	1.75%
Total Labor and Fringe Benefits	2,409,065	1,977,371	22,000,813	21,354,087	25,624,123	(646,726)	-3.03%
Services	171,767	145,264	1,564,039	1,595,134	1,943,785	31,095	1.95%
Fuel	152,331	97,142	1,191,844	938,533	1,120,326	(253,311)	-26.99%
Tires & Tubes	10,080	9,518	95,659	94,551	112,500	(1,108)	-1.17%
Materials & Supplies	226,359	84,501	1,053,309	1,022,898	1,158,317	(30,411)	-2.97%
Utilities	69,424	63,356	658,452	531,751	647,400	(126,701)	-23.83%
Casualty & Liability	19,141	31,289	593,499	651,049	1,102,000	57,550	8.84%
Taxes	366	209	3,151	3,258	3,825	107	3.28%
Purchase of Transportation Service	188,249	484,693	1,740,584	2,555,369	3,525,520	814,785	31.89%
Miscellaneous	10,613	24,504	135,078	190,795	218,920	55,717	29.20%
Interest	140	1,000	437	10,000	12,000	9,563	95.63%
Leases & Rentals	6,546	7,130	68,009	71,118	85,431	3,109	4.37%
Total Expenses	3,264,081	2,925,977	29,104,872	29,018,543	35,554,147	(86,329)	-0.30%
Gross Surplus (Deficit)	(3,108,792)	(2,750,570)	(27,621,278)	(27,048,625)	(33,148,147)	(572,653)	-2.12%
Subsidy							
Local Subsidy	101,135	96,980	950,020	969,800	1,163,784	19,780	2.04%
State Subsidy	2,388,345	1,285,340	11,742,358	12,396,325	15,565,328	653,967	5.28%
Federal Subsidy	619,313	516,393	4,706,615	5,163,930	6,196,750	457,315	8.86%
Federal Subsidy - ARPA	-	851,857	10,222,285	8,518,570	10,222,285	(1,703,715)	-20.00%
Total Subsidy	3,108,792	2,750,570	27,621,278	27,048,625	33,148,147	(572,653)	-2.12%
Surplus (Deficit)	-	-	-	-	-	-	#DIV/0!

LANtaBus
Statement of Net Assets
April 30, 2022

CURRENT ASSETS		
Cash	\$	(268,516)
Accounts Receivable		311,848
Interdivisional Receivable		2,212,867
Inventories		627,013
Prepaid Expenses		12,470,586
Grants Receivable		7,154,172
Total Current Assets		<u>22,507,970</u>
RESTRICTED ASSETS		
Cash		<u>18,567,340</u>
CAPITAL ASSETS		
Capital Assets Not Being Depreciated		147,970
Capital Assets Being Depreciated - Net		<u>46,375,049</u>
Total Capital Assets		<u>46,523,019</u>
TOTAL ASSETS		<u>\$ 87,598,329</u>
CURRENT LIABILITIES		
Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		-
Accounts Payable		4,865,762
Accrued Expenses:		-
Wages		2,166,390
Professional Fees		30,000
Other		766,981
Deferred Other Funding		25,336,243
Due To Commonwealth of PA		20,029,635
Deferred Local Grant Funding		233,755
Total Current Liabilities		<u>53,428,767</u>
NET ASSETS		
Invested In Capital Assets		46,525,784
Unrestricted Equity		(12,439,222)
Restricted Equity		83,000
Total Net Assets		<u>34,169,562</u>
TOTAL CURRENT LIABILITIES AND NET ASSETS		<u>\$ 87,598,329</u>

LANtaVan
Income Statement Summary
For the Period Ending April 30, 2022

	Fiscal Year 2022					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	42,467	182,789	508,216	961,305	1,299,162	(453,089)	-47.13%
Non-Transportation Revenues	-	5,417	32,500	54,166	65,000	(21,666)	-40.00%
Local Special Fare Assistance	181,375	314,192	1,675,301	2,981,413	3,579,620	(1,306,112)	-43.81%
State Special Fare Assistance	426,134	461,270	3,860,755	5,093,550	6,119,201	(1,232,795)	-24.20%
Total Revenue	649,976	963,668	6,076,772	9,090,434	11,062,983	(3,013,662)	-33.15%
Expenses							
Labor	54,941	65,257	529,563	652,573	783,087	123,010	18.85%
Fringe Benefits	77,886	59,384	489,780	593,841	712,609	104,061	17.52%
Total Labor and Fringe Benefits	132,827	124,641	1,019,343	1,246,414	1,495,696	227,071	18.22%
Services	6,544	14,826	65,081	74,615	89,115	9,534	12.78%
Fuel	-	-	-	-	-	-	0.00%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	9,072	9,160	70,586	38,503	55,476	(32,083)	-83.33%
Utilities	7,138	7,371	72,329	79,701	96,168	7,372	9.25%
Casualty & Liability	542	542	5,420	5,420	6,500	-	0.00%
Taxes	-	-	-	-	-	-	0.00%
Purchase of Transportation Service	585,377	735,935	5,537,813	7,282,561	8,771,536	1,744,748	23.96%
Miscellaneous	1,012	583	8,002	5,926	7,500	(2,076)	-35.02%
Interest	-	-	-	-	-	-	0.00%
Rent	9,778	68,778	97,785	215,780	353,342	117,995	54.68%
Total Expenses	752,291	961,836	6,876,359	8,948,920	10,875,333	2,072,561	23.16%
Gross Surplus (Deficit)	(102,315)	1,832	(799,587)	141,514	187,650	(941,101)	-665.02%
Subsidy							
Local Subsidy	-	-	-	-	-	-	-
State Subsidy	102,315	-	799,587	-	-	(799,587)	-
Federal Subsidy	-	-	-	-	-	-	-
Total Subsidy	102,315	-	799,587	-	-	(799,587)	-
Surplus (Deficit)	-	1,832	-	141,514	187,650	(1,740,688)	-1230.05%

LANtaVan
Statement of Net Assets
April 30, 2022

CURRENT ASSETS

Cash	\$ (5,725)
Accounts Receivable	180,866
Interdivisional Receivable	-
Inventories	-
Prepaid Expenses	102,789
Grants Receivable	<u>1,007,084</u>
Total Current Assets	<u>1,285,013</u>

TOTAL ASSETS

\$ 1,285,013

CURRENT LIABILITIES

Note Payable	\$ -
Loan Payable	-
Interdivisional Payable	2,110,552
Accounts Payable	287,120
Accrued Expenses:	501,594
Deferred Revenue	<u>(48,175)</u>
Total Current Liabilities	<u>2,851,091</u>

NET ASSETS

Unrestricted Equity	(1,566,078)
Restricted Equity	<u>-</u>
Total Net Assets	<u>(1,566,078)</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS

\$ 1,285,013

Carbon County Community Transportation
Income Statement Summary
For the Period Ending April 30, 2022

	Fiscal Year 2022					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	2,353	820	24,222	19,056	20,511	5,166	27.11%
Non-Transportation Revenues	1	-	14	-	-	14	#DIV/0!
Local Special Fare Assistance	2,258	1,779	20,356	14,324	17,922	6,032	42.11%
State Reimbursements	26,327	34,639	248,541	230,291	299,568	18,250	7.92%
State Special Fare Assistance	43,548	34,890	450,510	360,143	454,545	90,368	25.09%
Total Revenue	74,487	72,128	743,643	623,814	792,546	119,830	19.21%
Expenses							
Labor	9,203	-	27,230	-	-	(27,230)	0.00%
Fringe Benefits	5,502	-	20,072	-	-	(20,072)	0.00%
Total Labor and Fringe Benefits	14,705	-	47,302	-	-	(47,302)	0.00%
Services	1,124	11,089	73,787	114,073	142,100	40,286	35.32%
Fuel	-	-	-	-	-	-	0.00%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	733	648	14,348	7,998	9,450	(6,350)	-79.40%
Utilities	2,402	351	16,050	16,175	16,800	125	0.77%
Casualty & Liability	-	-	-	-	-	-	0.00%
Taxes	-	-	-	-	-	-	0.00%
Purchase of Transportation Service	96,248	141,075	1,044,048	889,691	1,170,914	(154,357)	-17.35%
Miscellaneous	75	1,670	1,478	5,214	3,740	3,736	71.66%
Interest	-	137	956	6,857	7,500	5,901	86.06%
Leases & Rentals	-	-	-	-	-	-	#DIV/0!
Total Expenses	115,287	154,969	1,197,967	1,040,008	1,350,504	(157,960)	-15.19%
Gross Surplus (Deficit)	(40,800)	(82,841)	(454,324)	(416,194)	(557,958)	(38,130)	-9.16%
Subsidy							
Local Subsidy	2,643	3,414	34,016	34,140	40,969	124	0.36%
State Subsidy	24,062	41,658	371,238	189,582	273,126	(181,656)	-95.82%
Federal Subsidy	14,096	37,769	49,070	192,471	243,863	143,401	74.51%
Total Subsidy	40,800	82,841	454,324	416,193	557,958	(38,131)	-9.16%
Surplus (Deficit)	-	-	(0)	(0)	-	0	-80.00%

Carbon County Community Transportation
Statement of Net Assets
April 30, 2022

CURRENT ASSETS

Cash	\$	60,039
Accounts Receivable		4,394
Due from LANTA - FOA		49,070
Due From Carbon County		13,532
Prepaid Expenses		276
Grants Receivable		409,313
Total Current Assets		<u>536,624</u>

TOTAL ASSETS	\$	<u>536,624</u>
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CURRENT LIABILITIES

Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		165,740
Due to the Commonwealth		(24,062)
Accounts Payable		507,101
Accrued Expenses		114,118
Deferred Revenue		27,416
Total Current Liabilities		<u>790,313</u>

NET ASSETS

Unrestricted Equity		(253,689)
Restricted Equity		-
Total Net Assets		<u>(253,689)</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	<u>536,624</u>
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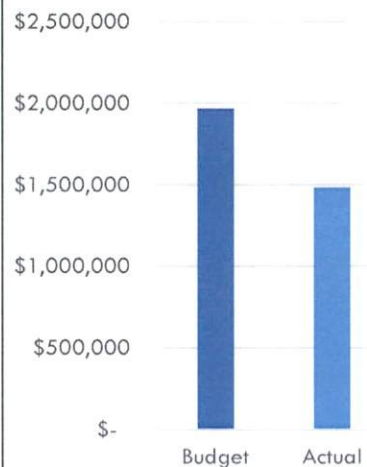


Total Revenues – Apr 2022

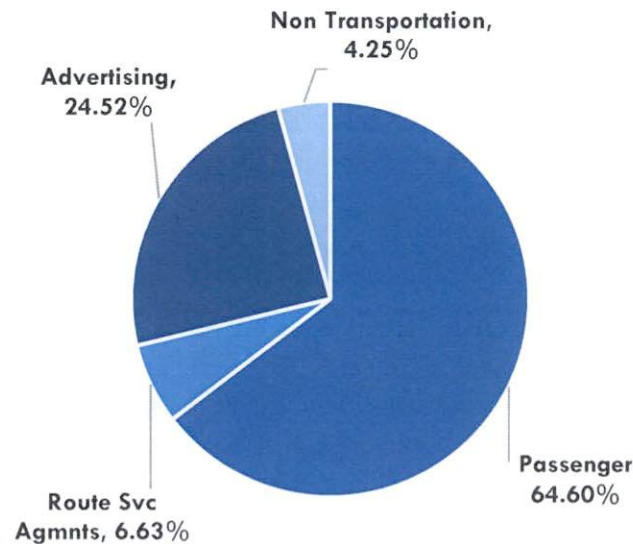


FYTD Revenues

Budget \$1,969,918
Actual \$1,483,595
Variance \$(486,323), -24.69%

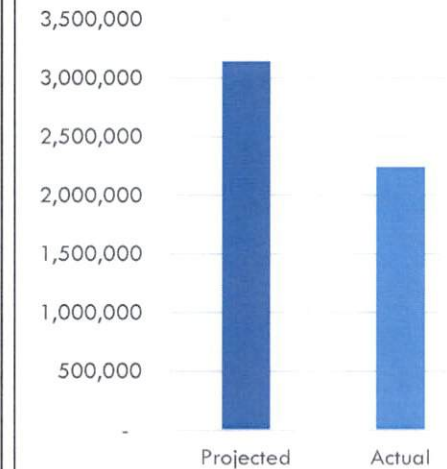


Revenues By Source



FYTD Ridership

Projected 3,144,509
Actual 2,240,769
Variance (903,740), -28.74%



Total Expenses – Apr 2022



FYTD Expenses

Budget \$29,018,543
Actual \$29,104,872
Variance \$86,329 +0.30%



\$29,104,872

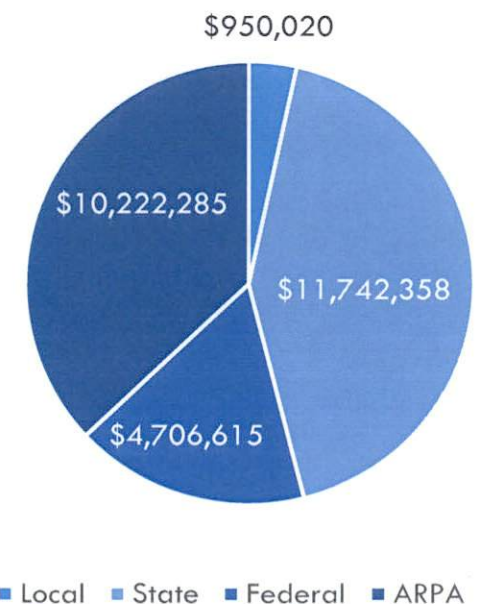
EXPENSES





REV &
SUBSIDY

SUBSIDY
\$27,621,278

\$1,483,595

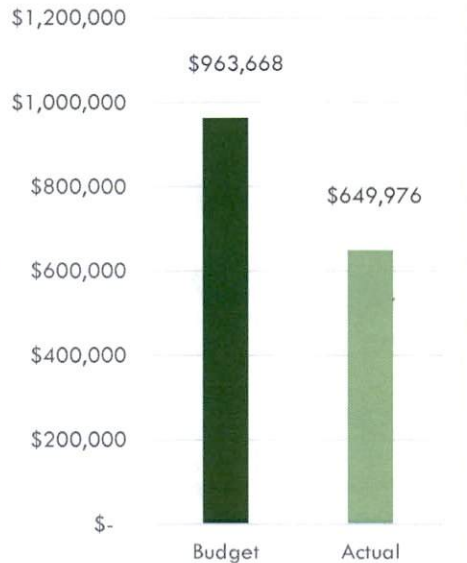
Subsidy by Source



Key Areas	Notations
 Utilities	<p>Utilities Expense is ABOVE budget by \$127K, a 23.83% increase from current budget projections.</p> <p>This is attributed to not only an increase in heating and internet costs but also a too conservative approach to the current year budget projections.</p> <p>LB anticipates this trend to continue for the foreseeable future due to the increase internet services and electrical and cooling/heating costs.</p>
 Purchased Transportation	<p>Purchased Transportation is BELOW budget by \$815K, a 31.89% decrease from current budget projections.</p> <p>This expense line represents the total operating costs of the ADA Program as well as FLEX services.</p> <p>As ADA trips continue to increase, the Authority does not anticipate this trend to continue as trips are increasing and Carbon has utilized all PY Act 44 reserves.</p>
 Health Insurance	<p>Health Insurance costs are ABOVE budget by \$626K, a 14.97% increase from current budget projections.</p> <p>YTD claims paid continue to run above budget projections</p> <p>LB now anticipates the health insurance costs to continue above budget through the end of the fiscal year due to the increase in claims processed through the end of April 2022.</p>
 Subsidy	<p>Current fiscal year TOTAL subsidy is \$27,621,278 a 2.12% increase from current budget projections.</p> <p>As of April 30th, LANTA has utilized all ARPA federal funds to subsidize the Authority's payroll and security costs.</p> <p>LB still anticipates FYE ACT 44 reserves to be in excess of \$18M. Act 44 reserves will continue to subsidize any deficit for the paratransit division and any deficit on the fixed route division after the application of federal, state and local subsidies for LANTA's program of projects.</p>

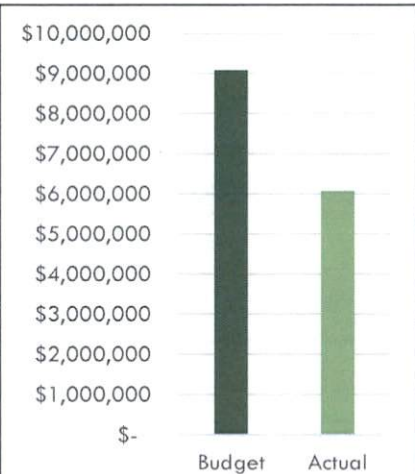


Total Revenues – Apr 2022

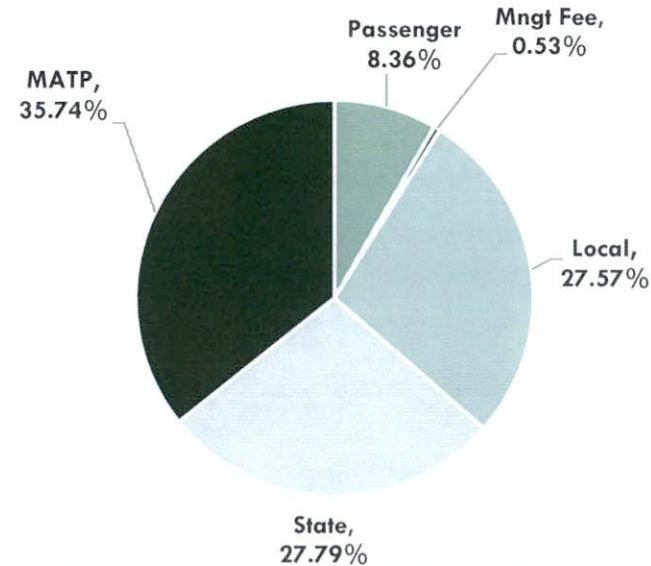


FYTD Revenues

Budget \$9,090,434
Actual \$6,076,772
Variance \$(3,013,662), -33.15%

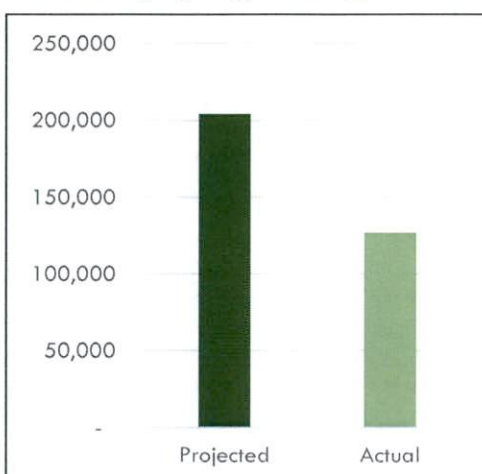


Revenues By Source

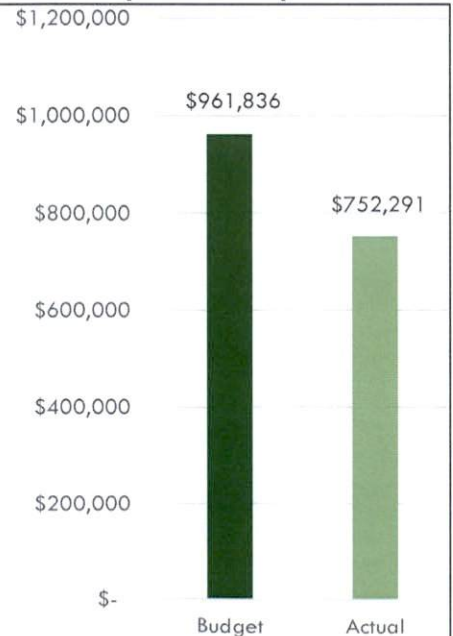


FYTD Ridership

Projected 204,320
Actual 126,902
Variance (77,418), -37.89%

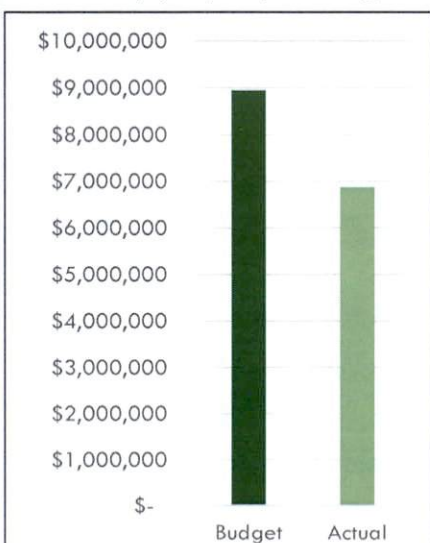


Total Expenses – Apr 2022







FYTD Expenses

Budget \$8,948,920
Actual \$6,876,359
Variance \$2,072,561, +23.16%



Subsidy by Source



Key Areas	Notations
 Labor & Fringes	<p>Labor and Fringe Benefits are BELOW budget by approximately \$227K, a 18.22% combined decrease from the current year budget projections.</p> <p>Labor and fringe expenses in relation to Carbon Transit will be allocated to Carbon effective January 1, 2022.</p> <p>LV anticipates Labor and Fringe Benefit costs to continue below budget projections.</p>
 Purchased Transportation	<p>Purchased Transportation is BELOW budget by approximately \$1.7M, a 23.96% decrease from the current year budget projections.</p> <p>Purchased Transportation continues below budget due to decreased ridership levels and the proper allocation of fuel costs for Carbon Transit.</p> <p>LV anticipates the Purchased Transportation expense area will remain below budget through fiscal year end.</p>
 Rent	<p>Rent expense is BELOW budget by approximately \$118K, a 54.68% decrease from the current year budget projection.</p> <p>This is due to the current year budget projection which anticipated lease payments on new paratransit facility to begin med June 2022.</p> <p>LV rent expense will close out the current fiscal year below budget due to the delayed tenancy of the new paratransit facility.</p>
 Subsidy	<p>YTD DEFICIT is \$799,587</p> <p>PennDOT approved the use of State Operating Assistance to offset CY and PY operating deficits on LANtaVan .</p> <p>YTD unfunded DEFICIT is \$0.</p>

Total Revenues – Apr 2022

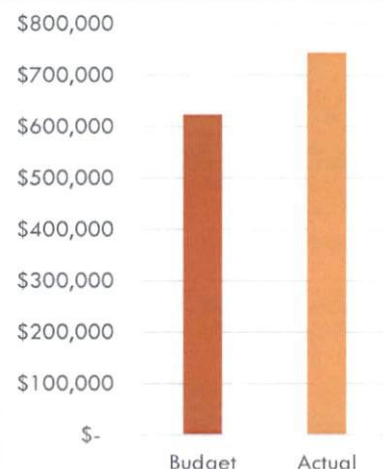


FYTD Revenues

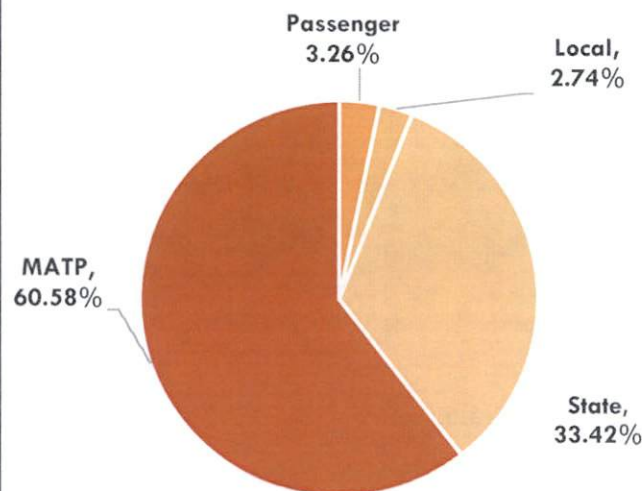
Budget \$623,814

Actual \$743,643

Variance \$119,829, +19.21%



Revenues By Source

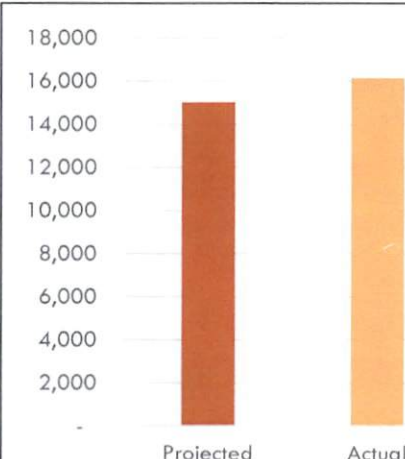


FYTD Ridership

Projected 15,022

Actual 16,143

Variance 1,121, +7.46%



Total Expenses – Apr 2022

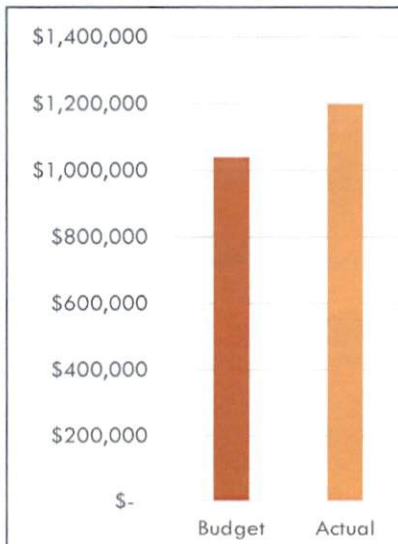


FYTD Expenses

Budget \$1,040,008

Actual \$1,197,967

Variance \$(157,959), -15.19%







\$1,197,967



Subsidy by Source



Key Areas	Notations
 Labor & Fringes	<p>Labor and Fringe expenses are ABOVE budget by approximately \$47K.</p> <p>Due to the MCA that went into effect as of Jan 1, Carbon will now incur labor and fringe expense.</p> <p>Current year budget projections anticipated Management Contract to carry through the end of the fiscal year.</p>
 Purchased Transportation	<p>Purchased Transportation is ABOVE budget by \$154K, a 17.35% increase from current year budget projections.</p> <p>This is due to the proper allocation of fuel costs for the Carbon division.</p> <p>CT anticipates the P/T expense area to remain above budget due to the proper fuel cost allocation.</p>
 Materials	<p>Materials and Supplies are ABOVE budget by approximately \$6K, a 79.4 percent increase from current year budget projections.</p> <p>This is due to the purchase of additional ticket stock and other pre-printed forms.</p> <p>CT anticipates materials and supplies to be in line with budget projections as the year progresses.</p>
 Subsidy	<p>Current YTD DEFICIT is \$454,324. Total subsidy is ABOVE CY projections by 9.16%</p> <p>YTD, Local and State subsidies are above CY budget projections due to the increase in local match and the reversal of Federal Operating Assistance per PennDot directive.</p> <p>CT anticipates utilizing all PY Act 44 reserves and the CY FY22 Act 44 fund allocation to subsidize the CY operations .</p>

2023 LANTA Financial Services Audit RFP

The Request for Proposal for the Financial Audit Services contract was solicited via the PennBid Program. Twenty (20) firms downloaded the proposal package and One (1) submitted a complete RFP proposal.

Overview

The intent of the RFP was to engage the services of a certified public accounting firm to provide annual year-end financial audit services for the LANTA organization. LANTA, as the transit agency, requires the need of an independent audit performed by a certified accounting firm. The length of the engagement for the transit agency is a period of three (3) years, with the option to extend annually for two (2) additional individual years.

Proposed Costs

Services for Years Ended June 30:	2023	2024	2025	2026*	2027*
Audit of the financial statements for the Lehigh and Northampton Transportation Authority performed in accordance with auditing standards generally accepted in the United States of America	\$36,000	\$37,000	\$38,000	\$39,000	\$40,000

*Optional years

**Price includes meetings with management to review the draft of the financial statements, audit results and communications; meetings with Audit Committee and Board of Directors, as requested and availability throughout the year to provide advice and guidance on routine financial accounting and reporting issues.

RKL has extensive public transportation experience for over 20 authorities and related entities.

Due to the fact that only one proposal was received, LANTA will be surveying the firms that downloaded the proposal package but did not submit a proposal to determine if the RFP included any unfair competition limitations or did not follow LANTA's procurement policies.

Recommendation

It is recommended that the award of the Financial Services Audit contract be awarded to RKL LLP 1800 Fruitville Pike, Lancaster, PA 17601 for a period of three (3) years with the option to extend annually for two (2) additional individual years. The award would be contingent upon no discovery of procurement issues that would need to be rectified that might be discovered through the survey of non-submitting firms.



**RESOLUTION BY BOARD OF DIRECTORS AUTHORIZING OFFICIALS TO EXECUTE
CONTRACTS, AGREEMENTS AND GRANT DOCUMENTS**

THE UNDERSIGNED, being the duly authorized Secretary of the municipal authority known as Lehigh and Northampton Transportation Authority, and existing under the laws of the state of Pennsylvania, hereby certifies that the following Resolution was passed by the governing body of said corporation at a meeting of the corporation duly called and convened on June 14, 2022:

RESOLVED, that Owen O'Neil, Executive Director, is hereby authorized on behalf of the Authority to execute any and all contracts, agreements and related documents; and to submit all grant applications and execute all grant agreements.

Date

Becky Bradley
Secretary of the Authority

Corporate Seal

Step 1 A - Determine the weight of each type of work by NAICS Code:

All reasonably anticipated FTA-assisted contracting opportunities are identified as:

	NAICS Code	Description of Work	Amount of DOT funds on project:	% of total DOT funds (weight)
1)	561612	Security Services (ATC, BTC, EITC) (TIP #95178)	\$1,114,551.00	0.2981
2)	236220, 238190,541330, 541310	Bus Shelter Design & Install (TIP #95183)	\$224,000.00	0.0599
3)	236220	BTC Renovations (TIP #110172)	\$880,000.00	0.2354
4)	236220, 541310, 541330	ATC Indoor Renovations (TIP #110172)	\$800,000.00	0.2140
5)	236220, 541330, 541310, 238190	Bus Station Build (TIP #106530)	\$720,000.00	0.1926
6)				0.0000
7)				0.0000
Total FTA-Assisted Contract Funds			\$3,738,551.00	1

Step 1 B - Determine the relative availability of DBE's by NAICS Code:

The numbers of DBEs and of all firms available to perform work on the identified contracting

	NAICS Code	Description of Work	Number of DBEs available to perform this work	Number of all firms available (including DBEs)	Relative Availability
1)	561612	Security Guard & Patrol Services (Security ATC, BTC, EITC)	3	61	0.0492
2)	236220	Commercial & Institutional Building Construction (Bus Shelter Install, BTC & ATC Renovations, Bus Station Build)	14	410	0.0341
3)	238190	Other Foundation, Structure & Building Exterior Contractors (Bus Station Build & Bus Shelter Install)	4	33	0.1212
4)	541310	Architectural Services (Bus Shelter Design, Bus Station Build, ATC indoor renovations)	8	148	0.0541
5)	541330	Engineering Services (Bus Shelter Design, Bus Station Build, ATC indoor renovations)	42	614	0.0684
6)					
7)					
Combined Totals			71	1266	0.0561
					Overall availability of DBEs

p 1 C - (Weight) x (Availability) = Weighted Base Figure

NAICS Code	Description of Work	Weight	x	Avail- ability of DBEs	Weighted Base Figure
561612	Security Guard & Patrol Services (Security ATC, BTC, EITC)	0.29812	x	0.04918	0.0147
236220	Commercial & Institutional Building Construction (Bus Shelter Install, BTC & ATC Renovations, Bus Station Build)	0.05992	x	0.03415	0.0020
238190	Other Foundation, Structure & Building Exterior Contractors (Bus Station Build & Bus Shelter Install)	0.23539	x	0.12121	0.0285
541310	Architectural Services (Bus Shelter Design, Bus Station Build, ATC indoor renovations)	0.21399	x	0.05405	0.0116
541330	Engineering Services (Bus Shelter Design, Bus Station Build, ATC indoor renovations)	0.19259	x	0.06840	0.0132
		0.00000	x	0.00000	
		0.00000	x	0.00000	
				Total	0.0700
				Expressed as a % (*100)	7.00%
				Rounded, Weighted Base Figure:	
				7.0%	