



**LANTA Finance & Administration Committee
Agenda
January 10, 2023**

1. Call to Order
 2. Public Comment
 3. Review and Recommendation – Financial Statements November 2022 subject to audit
 4. Procurements
 - A. Recommendation for Approval – Maintenance Information System Contract Award
 5. Actions
 - A. Review and Recommendation for Approval – PennDOT Consolidated Capital Grant Local Match Certification Board Resolution
 6. Other Items
 - None
 7. Adjournment
-



Lehigh and Northampton Transportation Authority

TO: Owen O'Neil, Executive Director and Authority Members
FROM: Nicole L. Ozoa, Director of Finance
DATE: January 10, 2023
SUBJECT: Unaudited November 2022 Financial Statement

Attached for your review are the unaudited financial statements for the period ended November 30, 2022, for LANtaBus, LANtaVan and Carbon Transit.

Items of Interest:

- The LANTA's Line of Credit Balance as of January 9th stands at \$0 of an available \$6,000,000. The balance in the combined LANTA general checking account stands at \$15K. State ACT 89 funds due to LANTA for FY 22/23 are current. The balance in the ACT 44 checking account stands at \$20,408,735. The account is currently overfunded by approximately \$897K. In addition, approximately \$6.3M are either currently owed to LANTA from State Funds or can now be drawn down from Federal Grants:
 - State Shared Ride/PWD - \$541,702 (THRU 12/31/2022)
 - Lehigh County MATP - \$238,181 (THRU 12/31/2022)
 - Northampton County MATP - \$162,542 (THRU 12/31/2022)
 - Federal Capital Funding - \$4,681,296 (THRU 12/31/2022)
 - State Capital Funding - \$698,616 (THRU 12/31/2022)
- The balance in the CT general checking account stands at approximately \$161K. The balance in the CT's Act 44 checking account stands at \$26K. The account is currently overfunded by approximately \$26K. State ACT 89 funds due to CT for FY 22/23 are current. In addition, approximately \$669K are currently owed to CT from the following sources:
 - State Shared Ride/PWD - \$77,231 (THRU 12/31/2022)
 - Carbon County MATP - \$465,147 (THRU 12/31/2022)
 - Local Operating Assistance - \$23,466 (Local Match through 12/31/2022)
 - Federal Operating Assistance - \$103,392 (LANTA OA Fy23)
- Fulton Financial ACT 72 Letter for period ended 12/31/2022 was received and all bank accounts are in compliance.
- 2021/2022 Final audit has been issued.

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	\$634,310	\$2,823,036	\$2,712,561

The current health insurance participation census stands at 94 Employee Only; 72 Employee Plus 1; 41 Employee Plus 2; 31 Employee Plus 3 and 26 Employee Plus 4 or more.

LANtaVan Accounts Receivable Aged Invoice Report - November 30, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
Lehigh County MATP	\$ 125,610	\$ 5,411	\$ 14,945	\$ 38,083	\$ -	\$ 67,172
Northampton County MATP	\$ 51,234	\$ 13,880	\$ -	\$ -	\$ -	\$ 37,354
Other(PaDOT Shared Ride;PwD)	\$ 704,394	\$ 354,086	\$ 180,613	\$ 151,020	\$ 12,291	\$ 6,384
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%
Total AR October 31, 2022	\$ 1,401,214	\$ 825,822	\$ 307,376	\$ 12,291	\$ 88,834	\$ 166,891
	100%	58.94%	21.94%	0.88%	6.34%	11.91%
AR Change	\$ (519,976)	\$ (452,445)	\$ (111,818)	\$ 176,812	\$ (76,544)	\$ (55,981)
	-37.11%	-54.79%	-36.38%	1438.55%	-86.16%	-33.54%

Accounts Payable Aged Invoice Report - November 30, 2022

	Total	Current	30 Days	60 Days	90 Days	120 Days +
LANtaBus	\$ 1,301,145	\$ 960,763	\$ 108,982	\$ 89,975	\$ 732	\$ 140,693
LANtaVan	\$ 704,011	\$ 694,895	\$ 6,236	\$ 425	\$ 219	\$ 2,237
CCCT	\$ 161,507	\$ 161,409	\$ 98	\$ -	\$ -	\$ -

LANTaBus

Year-to-date revenues for the fixed route division totals \$800,691. This represents a 28.35 percent increase from the current year budget projection of \$623,828. Fare collection revenue is currently running above budget projections by approximately \$117K. As a result of the Revenue Service Agreement with the Allentown School District, the Special Transit Fares are running above budget projections by approximately \$62K. The Other Revenue section, which includes Advertising Revenue is in line with 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 \$16,524,284. This represents an 11.76 percent increase from the current year budget projection of \$14,784,926. For the current fiscal year period, Materials and Supplies, Services, Purchased Transportation, and Casualty and Liability Insurance continue as 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 \$776K. This can be attributed to the current year budget projection, allocation, and costs incurred for the Vehicle Overhaul Program. The Services expense area is continuing to operate above current year budget projections by approximately \$150K. The increase can be attributed to a number items, including cost increases not anticipated during budget discussions and special projects. Purchased Transportation continues to operate above budget projections by approximately \$326K, a 25.62 percent increase above budget projections. The increase can be attributed to the increase in operating costs and less copay revenue for the ADA program.

Lastly, the area of Casualty and Liability is the last area to be reviewed. Current year expense for both Physical Damage and Liability and Property Damage insurance is currently under budget by \$54K, which represents a 17.94 percent budget variance. Current year budget projections were provided by our insurance carrier SAFTI.

Health insurance is self-funded and LANTA budgets based on actuarial analysis from our outside health insurance broker, BSI. YTD, the actual usage was above the anticipated scenario by approximately \$110K. LANTA has received a total of \$244,727 in Stop-Loss Reimbursements as of 11/30/2022.

Year-to-date deficit recorded on the fixed route division totals \$15,723,593. This represents an 11.03 percent increase from the current budget projection. Current total subsidies equal the deficit and include the following sources:

- Federal Subsidy- ARPA - \$9,890,222
- Federal Subsidy – All Other - \$3,340,117
- State Subsidy - \$1,964,025
- Local Subsidy - \$529,229

LANtaVan

Year-to-date revenues for LANtaVan totals \$3,733,234. This represents a 1.54 percent increase from the current year budget projection of \$3,676,615. Overall, revenue ridership has decreased approximately 2.5 percent when compared to the prior year period. The ADA program is currently running a 8.4 percent decrease; Lottery a 2.2 percent decrease and PWD a 1.5 percent increase. Local Special Fare Assistance, which represents revenue for the Area Agency on Aging, for both Lehigh and Northampton counties, and the ADA program, is above current year budget projections by 12.89 percent. ADA revenue represents the total operating costs of the ADA program less ADA co-pay fares collected. State Special Fare Assistance, which represents the revenue of the Medical Assistance Transportation Program (MATP), is 1.59 percent below current year budget projections. MATP YTD revenue has been recorded based on actual costs of the program.

Year-to-date expenses for LANtaVan totals \$4,939,259 This represents a 14.08 percent increase from the current year budget projection of \$4,329,775. 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 a \$433K, which represents a 14.65 percent negative budget variance for this area. Fuel costs are above budget projections by approximately \$110K, resulting in a 30.9 percent negative budget variance. Labor and Fringe Benefits are below current budget projections, collectively by approximately \$61K, a 10.45 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 an 84.64 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 \$577,296. This represents a 47.04 percent increase from the current budget projection of \$392,613. Carbon Transit records and adjusts MATP revenue to reflect the cost of the program to maintain a conservative approach to revenue recognition. Currently, MATP revenue is approximately \$188K above budget. MATP ridership consists of three modes, Paratransit, Mileage Reimbursement and Out of County. Overall MA revenue ridership has increased 18.5 percent when compared to the prior year fiscal period. MA Out of County and MA Mileage Reimbursements are experiencing significant increases in revenue ridership, 105.7 and 48.9 percent respectively, while MA Paratransit revenue ridership has decreased 9.7 percent.

Year-to-date expenses for Carbon Transit totals \$1,072,479. This amount is 33.82 percent above the current budget projection of \$801,439. The main deviation of approximately \$195K 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 \$5K, resulting in an 8.75 percent negative budget variance. Labor and fringes are above current year budget projections by 30.22 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.

Year-to-date deficit recorded on Carbon Transit totals \$495,183. This represents a 21.12 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 – \$134,078
Local Subsidy - \$19,555

LANTaBus
Income Statement Summary
For the Period Ending November 30, 2022

	Fiscal Year 2023					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	98,411	82,656	573,353	398,671	1,223,523	174,682	43.82%
Special Transit Fares	-	-	31,974	33,008	100,000	(1,034)	-3.13%
Auxiliary Transportation Revenue	35,417	35,417	177,083	177,085	450,000	(2)	0.00%
NonTransportation Revenue	4,602	3,000	18,281	15,064	36,000	3,217	21.35%
Total Revenue	138,429	121,073	800,691	623,828	1,809,523	176,863	28.35%
Expenses							
Labor	1,449,178	1,389,578	6,757,655	6,341,178	13,783,690	(416,477)	-6.57%
Fringe Benefits	921,572	987,353	4,510,710	4,487,559	12,141,847	(23,151)	-0.52%
Total Labor and Fringe Benefits	2,370,750	2,376,931	11,268,365	10,828,736	25,925,537	(439,628)	-4.06%
Services	183,472	125,323	915,314	764,860	2,213,294	(150,454)	-19.67%
Fuel	150,175	121,658	731,579	684,822	1,575,379	(46,757)	-6.83%
Tires & Tubes	12,499	11,809	54,484	52,261	123,017	(2,223)	-4.25%
Materials & Supplies	280,164	93,102	1,247,770	472,032	1,264,323	(775,738)	-164.34%
Utilities	76,389	43,872	310,654	304,254	781,700	(6,400)	-2.10%
Casualty & Liability	120,662	98,004	246,832	300,803	994,000	53,971	17.94%
Taxes	271	375	1,531	1,646	3,715	116	7.02%
Purchase of Transportation Service	224,130	204,914	1,599,601	1,273,357	3,053,353	(326,244)	-25.62%
Miscellaneous	19,839	2,500	107,122	58,583	220,249	(48,539)	-82.86%
Interest	-	350	31	750	1,000	719	95.84%
Leases & Rentals	6,592	8,950	41,002	42,821	34,009	1,819	4.25%
Total Expenses	3,444,943	3,087,788	16,524,284	14,784,926	36,189,576	(1,739,359)	-11.76%
Gross Surplus (Deficit)	(3,306,514)	(2,966,715)	(15,723,593)	(14,161,098)	(34,380,053)	(1,562,496)	-11.03%
Subsidy							
Local Subsidy	106,598	102,522	529,229	513,834	1,221,973	(15,394)	-3.00%
State Subsidy	399,440	431,496	1,964,025	2,345,059	12,321,724	381,034	16.25%
Federal Subsidy	721,566	604,998	3,340,117	2,589,892	6,351,100	(750,225)	-28.97%
Federal Subsidy - CRRSAA	-	-	-	-	4,263,263	-	#DIV/0!
Federal Subsidy - ARPA	2,078,910	1,827,699	9,890,222	8,712,313	10,221,993	(1,177,910)	-13.52%
Total Subsidy	3,306,513	2,966,715	15,723,593	14,161,098	34,380,053	(1,562,495)	-11.03%
Surplus (Deficit)	(0)	-	-	0	-	-	0.00%

LANtaBus
Statement of Net Assets
November 30, 2022

CURRENT ASSETS

Cash	\$ (270,675)
Accounts Receivable	4,431,857
Interdivisional Receivable	215,024
Inventories	608,066
Prepaid Expenses	13,766,449
Grants Receivable	1,803,575
Total Current Assets	<u>20,554,296</u>

RESTRICTED ASSETS

Cash	<u>16,659,801</u>
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CAPITAL ASSETS

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

TOTAL ASSETS	<u><u>\$ 84,604,087</u></u>
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CURRENT LIABILITIES

Note Payable	\$ 1,227,820
Loan Payable	-
Interdivisional Payable	-
Accounts Payable	609,842
Accrued Expenses:	-
Wages	1,410,928
Professional Fees	5,767
Other	1,324,067
Deferred Other Funding	26,686,799
Due To Commonwealth of PA	19,569,688
Deferred Local Grant Funding	739,734
Total Current Liabilities	<u>51,574,644</u>

NET ASSETS

Invested In Capital Assets	47,392,754
Unrestricted Equity	(12,367,401)
Restricted Equity	(1,995,910)
Total Net Assets	<u>33,029,443</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	<u><u>\$ 84,604,087</u></u>
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LANTA Van
Income Statement Summary
For the Period Ending November 30, 2022

	Fiscal Year 2023					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (UnFavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	35,336	54,749	186,452	196,256	560,512	(9,805)	-5.00%
Non-Transportation Revenues	-	-	-	-	-	-	#DIV/0!
Local Special Fare Assistance	170,181	248,874	1,131,581	1,002,418	2,801,841	129,163	12.89%
State Reimbursements	178,036	212,462	862,409	900,012	2,386,330	(37,603)	-4.18%
State Special Fare Assistance	274,919	355,419	1,552,793	1,577,930	4,210,545	(25,136)	-1.59%
Total Revenue	658,472	871,504	3,733,234	3,676,615	9,959,228	56,619	1.54%
Expenses							
Labor	61,427	57,047	285,849	321,741	713,852	35,892	11.16%
Fringe Benefits	51,801	44,527	241,056	266,649	601,991	25,592	9.60%
Total Labor and Fringe Benefits	113,228	101,574	526,905	588,390	1,315,843	61,484	10.45%
Services	9,090	5,912	85,272	34,795	75,500	(50,477)	-145.07%
Fuel	85,571	58,395	466,329	356,250	759,801	(110,079)	-30.90%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	5,507	935	52,278	23,459	39,330	(28,819)	-122.85%
Utilities	17,632	7,459	70,588	48,537	102,798	(22,051)	-45.43%
Casualty & Liability	1,083	1,084	5,417	5,420	13,000	3	0.06%
Taxes	-	-	-	-	-	-	0.00%
Purchase of Transportation Service	677,737	732,990	3,385,869	2,953,348	8,191,324	(432,521)	-14.65%
Miscellaneous	895	375	11,852	1,077	4,000	(10,775)	-1000.88%
Interest	-	-	-	-	-	-	0.00%
Rent	70,961	63,700	334,748	318,500	764,408	(16,248)	-5.10%
Total Expenses	981,704	972,424	4,939,259	4,329,775	11,266,004	(609,484)	-14.08%
Gross Surplus (Deficit)	(323,232)	(100,920)	(1,206,024)	(653,159)	(1,306,776)	(552,865)	84.64%
Subsidy							
Local Subsidy	-	-	-	-	-	-	
State Subsidy	323,232	100,920	1,206,024	653,160	1,306,776	(552,864)	-84.64%
Federal Subsidy	-	-	-	-	-	-	
Total Subsidy	323,232	100,920	1,206,024	653,160	1,306,776	(552,864)	-84.64%
Surplus (Deficit)	-	-	(0)	0	-	1	220.74%

LANtaVan
Statement of Net Assets
November 30, 2022

CURRENT ASSETS

Cash	\$ (8,240)
Accounts Receivable	117,032
Interdivisional Receivable	-
Inventories	
Prepaid Expenses	167,199
Grants Receivable	1,314,278
Total Current Assets	<u>1,590,269</u>

TOTAL ASSETS	<u>\$ 1,590,269</u>
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CURRENT LIABILITIES

Note Payable	\$ -
Loan Payable	-
Interdivisional Payable	215,024
Accounts Payable	765,428
Accrued Expenses:	672,770
Deferred Revenue	(62,954)
Total Current Liabilities	<u>1,590,269</u>

NET ASSETS

Unrestricted Equity	-
Restricted Equity	-
Total Net Assets	<u>-</u>

TOTAL CURRENT LIABILITIES AND NET ASSETS	<u>\$ 1,590,269</u>
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Carbon Transit
Income Statement Summary
For the Period Ending November 30, 2022

	Fiscal Year 2023					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	2,348	2,384	12,443	12,067	30,417	376	3.12%
Non-Transportation Revenues	-	-	-	-	-	-	#DIV/0!
Local Special Fare Assistance	2,184	2,424	11,410	11,268	28,747	141	1.26%
State Reimbursements	26,693	30,769	134,927	138,349	363,063	(3,421)	-2.47%
State Special Fare Assistance	92,393	49,721	418,516	230,930	617,771	187,586	81.23%
Total Revenue	123,618	85,298	577,296	392,613	1,039,998	184,683	47.04%
Expenses							
Labor	16,913	9,648	80,032	61,619	132,827	(18,413)	-29.88%
Fringe Benefits	14,715	8,393	69,628	53,312	112,013	(16,316)	-30.60%
Total Labor and Fringe Benefits	31,628	18,041	149,660	114,931	244,840	(34,729)	-30.22%
Services	1,426	834	14,319	6,685	16,962	(7,634)	-114.20%
Fuel	19,267	12,322	86,310	73,971	165,309	(12,339)	-16.68%
Tires & Tubes	-	-	-	-	-	-	0.00%
Materials & Supplies	543	1,104	9,453	6,005	17,000	(3,448)	-57.42%
Utilities	2,682	2,131	13,098	13,007	26,800	(91)	-0.70%
Casualty & Liability	-	-	-	-	-	-	0.00%
Taxes	-	-	-	-	-	-	0.00%
Purchase of Transportation Service	154,699	97,420	776,396	581,276	1,265,633	(195,120)	-33.57%
Miscellaneous	21	305	62	545	2,500	483	88.61%
Interest	-	300	-	519	2,400	519	100.00%
Leases & Rentals	4,636	-	23,181	4,500	-	(18,681)	-415.12%
Total Expenses	214,901	132,457	1,072,479	801,439	1,741,444	(271,040)	-33.82%
Gross Surplus (Deficit)	(91,283)	(47,159)	(495,183)	(408,825)	(701,446)	(86,358)	-21.12%
Subsidy							
Local Subsidy	3,911	3,911	19,555	19,555	46,943	-	0.00%
State Subsidy	29,762	26,079	134,078	130,395	312,953	(3,683)	-2.82%
Federal Subsidy	57,610	17,169	341,550	258,875	341,550	(82,675)	-31.94%
Total Subsidy	91,283	47,159	495,183	408,825	701,446	(86,358)	-21.12%
Surplus (Deficit)	-	-	-	(0)	-	0	-100.00%

Carbon Transit
Statement of Net Assets
November 30, 2022

CURRENT ASSETS

Cash	\$	218,027
Accounts Receivable		4,338
Interdivisional Receivable		103,392
Due From Carbon County		19,555
Prepaid Expenses		5,561
Grants Receivable		692,203
Total Current Assets		<u>1,043,075</u>

TOTAL ASSETS	\$	<u>1,043,075</u>
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CURRENT LIABILITIES

Note Payable	\$	-
Loan Payable		-
Interdivisional Payable		949,463
Due to the Commonwealth		
Accounts Payable		161,504
Accrued Expenses		156,440
Deferred Revenue		27,704
Total Current Liabilities		<u>1,295,112</u>

NET ASSETS

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

TOTAL CURRENT LIABILITIES AND NET ASSETS	\$	<u>1,043,075</u>
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Lehigh and Northampton Transportation Authority

Date: January 10, 2023
To: LANTA Board of Directors
From: Sean Hastings, Procurement Coordinator
Subject: Maintenance Software and Management System

LANTA released an RFP for Maintenance Software and Management Systems on November 7, 2022, with a response deadline of December 12, 2022. Proposals were received from five (5) vendors that provided proposals for the items requested. Contractors that submitted proposals include AssetWorks, Avail Technologies Inc, EAM Solutions LLC, Collective Data, and TT Faster Asset Solutions.

Following a comprehensive review of all RFP submissions, proposals were scored by different criteria by a committee headed by Mr. Adam Yacko. Each proposal was scored on the following criteria: Responsiveness of Proposal, Qualifications of the Firm and Production Quality and Value. Upon scoring by the committee, AssetWorks was deemed the best proposal out of the five. Although the cost is not the lowest, it was determined that AssetWorks best fits LANTA's needs for the function and allows for many options that can be added in the future if needed. The cost of their proposal was \$322,012.75. Upon execution of contract this vendor will be formally awarded.

It is the committee and staff's recommendation to award the contract to AssetWorks.

Price Analysis					
Reference Number	Collective Data	Avail Technologies Inc.	TT FASTER Asset Solutions	AssetWorks	EAM Solutions, LLC
TOTALBID	\$74,400.00	\$148,440.00	\$156,940.00	\$388,012.75	\$566,387.00

ASSURANCES

Consolidated Capital Grant Application (CCA): Board Resolution to File Application and to Certify
Local Match

The Board of Directors of the Lehigh and Northampton Transportation Authority resolves and certifies that the requested state amount of \$0 of Section 1517.1 funds; and/or state amount of \$2,551,615 of Section 1514 state discretionary trust funds; and/or, \$318,975 of state Section 1516 CTC funds are requested for Fiscal Year 2022-2023 to help pay for projected capital costs, excluding asset maintenance, and that these funds will only be used for this purpose since these funds are ineligible to be used for operating costs. Any of these funds not used this Fiscal Year will be used only for capital assistance in a subsequent year.

Further the Board of Directors of the Lehigh and Northampton Transportation Authority resolves and certifies that in Fiscal Year 2022 that local, or if applicable private, cash matching funds of no less than \$85,123 will be provided to match the requested amount of state Section 1514 discretionary trust funds; and/or, that local, or if applicable private, cash matching funds of no less than \$0.00 will be provided to match the requested amount of state Section 1514 bond funds. No local matching funds are required for the requested state Section 1517 funds.

I, Fred Williams, Treasurer of the Board of Directors do hereby certify that the foregoing is a true, and correct copy of the Resolution adopted at a regular meeting of Board of Directors held the 10th day of January 2023.

Fred Williams, Treasurer

(Date)

Attested by:

Owen P. O'Neil, Executive Director

(Date)