



**Joint LANTA Finance Committee and
Administration & Safety Committee**

**Agenda
August 13, 2024**

Finance Committee

1. Call to Order
2. Roll Call
3. Public Comment
4. Review and Recommendation – Financial Statements May 2024, June 2024 subject to audit
5. Adjournment

Administration & Safety Committee

1. Administration & Safety Dashboard
 2. Procurements
 - a. Update – Outdoor Advertising RFP
 - b. Update – Annual Automatic Renewals
 3. Actions
None
 4. Other Items
 - a. Monthly, quarterly, and other data items for Committee
 5. Adjournment
-

LANtaBus May 2024 Unaudited Financial Statements

LANtaBus
May 2024 Unaudited Financial Statements

LANtaBus							
Income Statement Summary							
For the Period Ending May 31, 2024							
	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	258,115	236,358	2,182,613	2,663,735	2,898,148	(481,122)	-18.1%
Special Transit Fares	25,303	-	379,925	165,738	220,984	214,187	129.2%
Auxiliary Transportation Revenue	41,667	41,667	492,807	445,833	487,500	46,974	10.5%
NonTransportation Revenue	2,374	-	12,396	-	-	12,396	100.0%
Total Revenue	327,459	278,025	3,067,741	3,275,306	3,606,632	(207,565)	-6.3%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$3,067,741

Passenger Revenue - \$2,182,613

Passenger fare revenue is currently running below budget projections by \$481,122, resulting in a negative 18.1% budget variance.

Special Transit Fares - \$379,925

This category includes revenues paid by Amazon, Fedex, and various local colleges who pay a special, reduced fare for a reason other than quantity discounts. This line item also includes the revenue service agreement (RSA) between Allentown School District and LANTA. Currently, revenues are outpacing the current year budget projection of \$165,738 by \$214,187, a 129.2% budget variance.

Auxiliary Transportation Revenues - \$492,807

This category includes vehicle and shelter advertising revenues. Current revenues are above current budget projections by \$46,974, 10.5%, due to an erroneous payment received for what was to be revenues received above the calendar year 2023 guarantee. Collected revenues for 2023 did not exceed the contractual guarantee by \$88,640 that was originally reported. The \$88,640 represents the amount below the contractual guarantee.

LANtaBus May 2024 Unaudited Financial Statements

After discussion with Gateway Outdoor Advertising, all parties agreed that LANTA, rather than returning the payment, would keep the monies as advance payment of July, August and September 2024 advertising commissions. An entry will be made in June 2024, to reclassify the \$88,640 as deferred revenue for Fy24 with corresponding entries in July, August and September recognizing the appropriate amount of advertising revenue per month.

Non-Transportation Revenues - \$9,092

Rental Income - \$3,000

The year-to-date amount represents the July 2023 rent payment for the ATC Dunkin Donuts retail space. Vendor had vacated the property as of August 2023.

Investment Income - \$4,413

Amount represents the interest income earned on the LANTA's general checking account balance.

Loss(Gain) on Disposal of Fixed Assets - \$560

The amount represents the proceeds received on the sale of 2003 Chevrolet Blazer.

Non-Transportation Income - \$3,184

Amount represents the revenue earned from the replacement of reduced fare cards, administrative fees for managing wage attachments, sale of miscellaneous obsolete bus parts and office supplies and metal recycling proceeds. To date, LANTA has earned \$362 in administrative fees, \$370 in sale proceeds of miscellaneous bus and office supplies, \$1,513 in metal recycling proceeds and \$939 in replacement fees for reduced fare cards.

Other Income - \$1,239

Amount represents the revenue earned from non-public vending machine commissions.

LANtaBus May 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending May 31, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	1,459,271	1,693,208	16,354,585	15,563,642	17,294,999	(790,943)	-5.1%
Fringe Benefits	1,230,614	1,708,804	13,195,899	15,194,653	16,823,164	1,998,754	13.2%
Total Labor and Fringe Benefits	2,689,885	3,402,012	29,550,484	30,758,295	34,118,163	1,207,811	3.9%
Services	218,781	386,956	2,827,754	2,239,270	2,573,309	(588,484)	-26.3%
Fuel	129,633	111,684	1,637,676	1,639,097	1,757,442	1,421	0.1%
Tires & Tubes	12,509	12,265	127,341	133,485	145,214	6,144	4.6%
Materials & Supplies	228,989	661,499	2,476,843	3,544,969	4,175,303	1,068,126	30.1%
Utilities	58,152	47,429	735,738	941,555	1,009,393	205,817	21.9%
Casualty & Liability	33,250	125,864	903,594	1,274,504	1,390,360	370,910	29.1%
Taxes	1,976	1,662	20,461	31,059	32,551	10,599	34.1%
Purchase of Transportation Service	263,725	238,870	2,716,228	2,998,821	3,222,835	282,594	9.4%
Miscellaneous	13,559	16,114	214,951	236,565	244,279	21,613	9.1%
Interest	1,389	100	8,067	1,100	1,200	(6,967)	-633.4%
Leases & Rentals	9,160	-	99,724	28,709	28,709	(71,015)	-247.4%
Total Expenses	3,661,008	5,004,455	41,318,861	43,827,429	48,698,758	2,508,568	5.7%
Gross Surplus (Deficit)	(3,333,549)	(4,726,430)	(38,251,120)	(40,552,123)	(45,092,126)	2,301,004	5.7%

Note: Totals and percentage may not be precise due to independent rounding

Expenditures - \$41,318,861

Labor - \$16,354,585

The net increase in labor costs, after Carbon Transit and LANtaVan allocations, is approximately \$791K over FY 2024 budgeted projections, representative of a 5.1% increase. The net increase is attributable to increases in both non-union and union positions and continued payment of overtime to bus operators.

Operator Wages - \$10,611,989

Operator wages are above current year budget projections by 3.0%. Year-to-date operator wages are based on a total of 373,586 payroll hours, of which 42,256 hours are attributable to overtime premiums.

Salaries and Wages General Administration - \$3,413,576

This line item is representative of the net labor costs after Carbon Transit and LANtaVan allocations. Net costs have outpaced the current year budget projection of \$3,166,407 by \$247,169, a 7.8% budget variance. The increase is attributable to the increase in non-union staff of 5 people and increases in salaries to align with current economic trends.

LANtaBus May 2024 Unaudited Financial Statements

Non-Vehicle Maintenance - \$222,847

This line item is representative of the wages for the union maintenance personnel responsible for the cleaning of the revenue fleet vehicles. Current costs have outpaced the current year budget projection of \$203,714, by \$19,133, representative of a 9.4% budget variance.

Vehicle Maintenance - \$2,106,173

This line item is representative of the wages for the union maintenance personnel responsible for the maintenance of the revenue fleet vehicles. Current costs have outpaced the current year budget projection of \$1,891,976, by \$214,197, representative of an 11.3% budget variance. The increase is attributable to the hiring of 4 additional maintenance employees.

Fringe Benefits - \$13,195,899

Collectively, fringe benefits, after Carbon Transit and LANtaVan allocations, are approximately \$2M below the FY 2024 budgeted projections of \$15,194,653, representative of a 13.2% decrease.

FICA - \$1,364,128

Current costs are based on the calculation of 7.65% of current salaries and wages. Current salaries and wages for the purposes of the FICA calculation include wages paid under holiday, sick, vacation and other absences.

Unemployment Expense - \$53,962

Current costs are representative of the monthly allocation of the 2024 Solvency Fee and unemployment claims deemed reimbursable by PA-UC.

Union Pension - \$1,504,268

Current costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Union Pension Plan. Current costs are above budget projections by \$43K, a 3.0% budget variance.

LANtaBus May 2024 Unaudited Financial Statements

Non-Union Pension - \$252,462

Current costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Non-Union Pension Plan. Current costs are below budget projections by approximately \$16K, a 6.1% budget variance.

Non-Union 457 ER Match - \$25,111

This amount represents the total employer contribution to employees' IRC 457(b) plans who are covered by the Non-Union Pension Plan Alternative B. Current contributions are below current budget projections by 47.1%. The budget variance can be attributed to the Authority anticipating higher enrollment in the 457b Plan by Pension Plan B employees.

Medical Insurance - \$6,447,086

The Authority offers its employees the Capital Blue Cross PPO Plus medical insurance plan. Dental and vision coverage are provided by Capital Blue Cross as well. The Authority's plan is self-insured, and there is a stop-loss insurance policy in place. Current year costs are below the FY 2024 projection amount of \$8,439,793, by approximately \$2M, a 23.6% budget variance.

**LANtaBus
Health Insurance
May 31, 2024**

Claims billed through April 30, 2024	\$	6,586,855
Administration Costs billed through February 2024		238,540
LVBCH		215
CANARX		1,117
Total Admin Fees and Claims	\$	6,826,727
Reimbursements		
EE Contributions	\$	300,778
Pensioner Contributions		838
Stop Loss		78,025
Total Program Reimbursements	\$	379,641
Net Healthcare Costs	\$	6,447,086

Cost per covered EE - 318 employees as of 5/31 \$ 20,274

Life Insurance - \$83,866

Current costs align with current budget projections with little variance.

LANtaBus May 2024 Unaudited Financial Statements

Short-Term Disability Insurance - \$294,889

Current costs have exceeded current budget projections by 2.5%. The increase in costs is attributable to additional employees covered by the Short-Term Disability policy.

Long-Term Disability Insurance - \$12,614

Current costs have exceeded current budget projections by 80.3%. The increase in costs is attributable to additional non-union employees eligible for the Long-Term Disability policy.

Workers' Compensation Insurance - \$892,325

Current costs are below current budget projections due to the timing of invoicing from SAFTI.

Sick Leave, Holiday, Vacation and Other Paid Absences - \$2,538,909

The costs are representative of the paid time off categories taken by all employees through May 31, 2024. Current costs are below current budget projections by 3.1%. The decrease in costs can be attributed to the adjustment of accruals to actual values.

Tool and Uniform Allowance - \$80,454

Costs represent the uniform costs for non-union and union employees. Current costs are below the current year budget projection \$19,454, a 19.5% budget variance.

Fringe Benefits – Other - \$24,291

This line item represents employee reimbursement of employment required expenses, such as CDL reimbursements and DOT physicals.

Fringe Benefit Distribution – (\$378,467)

This category includes all benefits allocated to Carbon Transit and LANtaVan.

Outside Services - \$2,827,754

Collectively, current costs reflect an increase of 26.3 percent over the current year's budget projection of \$2,239,270. The net increase can be attributed to recognition of Fy23 CNG Availability Charge in the amount of \$661,062.

LANtaBus May 2024 Unaudited Financial Statements

Fuel - \$1,637,676

Current costs align with current budget projections with little variance.

Tires and Tubes - \$127,341

Current costs are below the current year budget projection by \$6K, a 4.6% budget variance.

Materials and Supplies - \$2,476,843

Current costs represent the cost of materials to keep the revenue vehicle fleet in a state of good repair as well as office and computer supplies. Current year-to-date costs are below budget projections by \$1,068,125, a 30.0% budget variance.

Utilities - \$735,738

Current costs are inclusive of routine utility costs for items such as Refuse Removal, Water & Sewer, Electric, Gas Heat, transit center utilities and Internet fees. Current costs are below current year budget projections by approximately \$206K, a 21.2% budget variance.

Casual & Liability Insurance - \$903,594

Current year-to-date costs include the property damage and liability insurance purchased through the SAFTI program. Costs are currently below budget projections by \$371K, a 29.1% budget variance.

Taxes - \$20,461

This category includes expense line items for vehicle license & registration fees and fuel recovery fees as well as real estate taxes. Current costs are below the current year budget projection by \$11K, a 34.1% budget variance.

Purchased Transportation - \$2,716,228

The expense reflects the four components that affect the Purchased Transportation line item for LANtaBus. Those components consist of the Carbon Transit Fixed Route, ADA Operating Expenses, Flex Services and Certification transportation services. Collectively, this expense category is below current budget projections by \$283K, a 9.4% budget variance.

LANtaBus May 2024 Unaudited Financial Statements

Miscellaneous - \$214,951

The "Miscellaneous" line item is used to properly classify related expenditures which, under NTD reporting, cannot be included in any other expense line item. Collectively, current expenditures are running below current budget projections by approximately \$22K, a 9.1% budget variance.

Interest - \$8,067

The current amount represents the costs of operating on the line of credit due to fund sweeps.

Leases - \$99,724

Costs include the rental costs for the Lehigh Valley Mall Transit Center, LANtaBus's allocation of the Rider Resources Center rent and various office equipment.

LANtaBus May 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending May 31, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Subsidy							
Local Subsidy	106,923	190,848	1,389,151	1,095,046	1,283,072	(294,105)	-26.9%
State Subsidy	650,890	3,019,907	17,373,717	19,190,167	22,094,195	1,816,450	9.5%
Federal Subsidy - ARPA	-	-	12,544,970	12,544,967	12,544,967	(3)	0.0%
Federal Subsidy - ADA	30,409	-	983,828	1,000,000	1,000,000	16,172	1.6%
Federal Subsidy - Safety & Security	42,111	45,898	411,546	504,881	550,779	93,335	18.5%
Federal Subsidy - VOH	71,645	248,842	709,244	1,161,411	1,339,113	452,167	38.9%
Federal Subsidy - Preventative Maint	2,419,357	1,211,135	4,746,124	4,948,864	6,160,000	202,740	4.1%
Federal Subsidy - Tire Lease	9,913	9,800	92,540	106,788	120,000	14,248	13.3%
Total Subsidy	3,331,247	4,726,430	38,251,119	40,552,123	45,092,126	2,301,004	5.7%
Surplus (Deficit)	(2,302)	0	(0)	(0)	-	(0)	0.00%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$38,251,119

Local Subsidy - \$1,389,151

This category includes the general operating assistance revenues received from the Counties of Lehigh and Northampton. Current local subsidies have outpaced the current budget projection of \$294,105. The increase is attributable to the allocation of the budget.

State Subsidy - \$17,373,717

This category includes the operating assistance funds from PennDOT to assist in paying the cost of operating transit services. The current state subsidy is representative of the amount of Act 44 reserves to subsidize the operating deficits of LANtaVan and Carbon Transit as well as LANtaBus. Year-to-date state subsidy is below current year budget projections by 9.5%.

Federal Subsidy - \$19,488,252

This category covers funds obtained from the Federal Government to assist in paying the costs of operating transit services. Formula funding for FY 2024 has been used to fund preventative maintenance activities, tire lease expenditures, ADA total operating expenses and safety and security activities. The balance of federal subsidy was provided from the Vehicle Overhaul Program (VOH) and ARPA funds. The current federal subsidy is below current budget projections by approximately \$777K, a 3.8% budget variance.

LANtaBus May 2024 Unaudited Financial Statements

LANtaBus Revenue and Expense Department Detail

LANtaBus
May 31, 2024

	Operations	Maintenance	General Administration	Total
Salaries & Wages	10,611,989.42	2,329,019.81	3,413,576.01	\$ 16,354,585.24
Fringe Benefits	8,913,687.72	1,928,525.04	2,353,686.24	13,195,899.00
Services	931,634.90	644,170.51	1,251,948.62	2,827,754.03
Materials & Supplies	11,122.65	2,342,267.92	123,452.72	2,476,843.29
Fuel	1,637,676.39	-	-	1,637,676.39
Tires and Tubes	127,341.14	-	-	127,341.14
Utilities	-	-	735,738.29	735,738.29
Insurances	-	-	903,594.34	903,594.34
Taxes	-	-	20,460.69	20,460.69
Purchased Transportation	2,716,227.63	-	-	2,716,227.63
Miscellaneous Expense	16,116.83	36,024.83	162,809.53	214,951.19
Interest Expense	-	-	8,067.19	8,067.19
Leases	-	-	99,723.59	99,723.59
Total Expenditures	24,965,796.68	7,280,008.11	9,073,057.22	\$ 41,318,862.01
Revenue				
Passenger Fares	2,182,613.48			2,182,613.48
Special Route Guarantees	379,925.28			379,925.28
Advertising Commissions	492,806.60			492,806.60
Rental Income	3,000.00			3,000.00
Investment Income	4,972.85			4,972.85
Non-transportation Income	4,423.23			4,423.23
Total Revenue	3,067,741.44	-	-	\$ 3,067,741.44
Gross Surplus/(Deficit)	(21,898,055.24)	(7,280,008.11)	(9,073,057.22)	\$ (38,251,120.57)
Subsidy				
Tire Lease - Federal/State/Local	115,675.14			\$ 115,675.14
ADA - Federal/State/Local	2,111,096.64			2,111,096.64
Safety & Security - Federal/State	823,092.24			823,092.24
Preventative Maint - Federal/State/Local		4,531,040.13		4,531,040.13
VOH - Federal/State/Local		835,300.81		835,300.81
ARPA - Federal	8,154,231.00	1,756,296.00	3,034,443.63	12,944,970.63
Local Operating Assistance	730,651.84	157,371.17	236,056.75	1,124,079.76
State Operating Assistance	9,963,308.38		5,802,556.84	15,765,865.22
Total Subsidy by Expense Class	21,898,055.24	7,280,008.11	9,073,057.22	\$ 38,251,120.57
Surplus/(Deficit)	-	-	-	-

Note: Totals and percentage may not be precise due to independent rounding

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Revenue							
Passenger Fares							
4010101 - General Public Fares	257,625.35	236,066.00	2,178,847.26	2,660,523.00	2,894,640.00	(481,675.74)	(18.10) %
4010104 - FLEX Fares	489.75	292.00	3,766.22	3,212.00	3,508.00	554.22	17.25 %
Total Passenger Fares	258,115.10	236,358.00	2,182,613.48	2,663,735.00	2,898,148.00	(481,121.52)	(18.06) %
Special Fares							
4020301 - Special Route Guarantees	25,302.88	-	379,925.28	165,738.00	220,984.00	214,187.28	129.23 %
Total Special Fares	25,302.88	-	379,925.28	165,738.00	220,984.00	214,187.28	129.23 %
Advertising							
4060301 - Advertising Services	41,666.67	41,667.00	492,806.60	445,833.00	487,500.00	46,973.60	10.53 %
Total Advertising	41,666.67	41,667.00	492,806.60	445,833.00	487,500.00	46,973.60	10.53 %
Rental Income							
4070301 - Rental Income	-	-	3,000.00	-	-	3,000.00	(100.00) %
Total Rental Income	-	-	3,000.00	-	-	3,000.00	(100.00) %
Investment Income							
4070401 - Investment Income	693.15	-	4,412.85	-	-	4,412.85	(100.00) %
4079900 - Loss(Gain) on Disposal of Fixed Assets	-	-	560.00	-	-	560.00	(100.00) %
Total Investment Income	693.15	-	4,972.85	-	-	4,972.85	(100.00) %
Nontransportation Income							
4079901 - Nontransportation Income	1,680.95	-	3,184.47	-	-	3,184.47	(100.00) %
4079902 - Other Income - Community Donations	-	-	1,238.76	-	-	1,238.76	(100.00) %
Total Nontransportation Income	1,680.95	-	4,423.23	-	-	4,423.23	(100.00) %
Total Revenue	327,458.75	278,025.00	3,067,741.44	3,275,306.00	3,606,632.00	(207,564.56)	(6.33) %
Expenses							
Salaries							
5010101 - Operators Wages - Scheduled	951,088.37	1,181,758.82	10,611,989.42	10,301,545.01	11,493,013.42	(310,444.41)	(3.01) %
5010201 - Salaries & Wages	298,964.29	289,083.50	3,413,576.01	3,166,407.17	3,476,153.65	(247,168.84)	(7.80) %
5010203 - NonVehicle Maintenance Wages	14,634.07	18,458.14	222,847.23	203,713.96	228,809.24	(19,133.27)	(9.39) %
5010204 - Vehicle Maintenance Wages	194,583.96	203,907.40	2,106,172.58	1,891,975.71	2,097,021.69	(214,196.87)	(11.32) %
Total Salaries	1,459,270.69	1,693,207.86	16,354,585.24	15,563,641.85	17,294,998.00	(790,943.39)	(5.08) %
Fringe Benefits							
5020101 - FICA	102,529.83	140,827.00	1,364,128.01	1,433,796.87	1,575,515.99	69,668.86	4.85 %
5020102 - Unemployment Expense	3,013.76	4,029.20	53,962.21	33,705.20	36,913.58	(20,257.01)	(60.10) %
5020201 - Union Pension Expense	228,718.00	159,065.00	1,504,268.00	1,460,941.00	1,620,006.00	(43,327.00)	(2.96) %
5020202 - NonUnion Pension Expense	23,860.00	29,475.00	252,462.00	268,911.00	298,386.00	16,449.00	6.11 %
5020203 - NIJ ER Match 457	3,805.39	3,115.00	25,111.08	47,479.99	52,102.73	22,368.91	47.11 %
5020301 - Health Insurance Expense	745,688.93	794,756.00	6,447,085.83	8,439,793.00	9,092,540.00	1,992,707.17	23.61 %
5020501 - Life Insurance Expense	7,094.94	6,512.85	83,866.24	84,493.59	91,008.16	627.35	0.74 %
5020601 - Short Term Disability	30,043.81	28,435.44	294,888.52	287,704.81	316,135.96	(7,183.71)	(2.49) %
5020701 - Long Term Disability	6,022.30	636.00	12,614.29	6,996.00	7,635.00	(5,618.22)	(80.30) %
5020801 - Workers' Compensation	66,501.67	104,068.00	892,325.34	1,144,748.00	1,248,812.00	252,422.66	22.05 %
5020901 - Sick Leave	31,152.74	28,419.74	497,139.44	472,332.00	500,751.74	(24,807.44)	(5.25) %
5021001 - Holiday Wages	(3,892.77)	264.83	378,466.23	381,197.10	468,050.99	2,730.87	0.71 %
5021101 - Vacation Wages	50,707.42	455,630.50	1,647,974.50	1,721,839.12	2,107,481.12	73,864.62	4.28 %
5021201 - Other Paid Absences	5,152.96	6,492.33	15,328.29	44,092.82	50,000.01	28,764.53	65.23 %
5021301 - Tool & Uniform	13,147.20	3,337.58	80,454.18	99,907.86	132,251.86	19,453.68	19.47 %
5021402 - Fringe Benefits	3,082.90	1,677.33	24,291.40	13,632.53	16,845.87	(10,658.87)	(78.18) %
5021501 - Other Fringe Benefit Distribu-	(86,015.14)	(57,937.50)	(378,467.03)	(746,918.06)	(791,273.01)	(368,451.03)	(49.32) %

LANTA BUS
Income Statement Detailed (LANTA BUS)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Total Fringe Benefits	1,230,613.94	1,708,804.30	13,195,898.55	15,194,652.83	16,823,164.00	1,998,754.30	13.15 %
Services							
5030101 - Management Services	579.10	50.00	6,054.70	550.00	600.00	(5,504.70)	(1,000.85) %
5030201 - Advertising Services	1,600.00	6,300.00	14,602.73	65,700.00	75,000.00	51,097.27	77.77 %
5030301 - Legal Fees Expense	10,772.00	4,488.00	43,788.00	49,368.00	53,860.00	5,880.00	11.30 %
5030302 - Accounting and Audit Fees Expense	(16,711.56)	1,469.00	(2,024.06)	16,159.00	17,625.00	18,183.06	112.52 %
5030303 - Banking Services	4,238.94	4,042.00	41,496.55	44,462.00	48,500.00	2,965.45	6.66 %
5030304 - Labor Negotiation Services	(475.00)	-	4,700.79	-	-	(4,700.79)	(100.00) %
5030305 - Payroll Processing Fees	5,937.26	6,000.00	66,091.12	66,000.00	72,000.00	908.88	1.37 %
5030306 - Computer & Other Technical Services	7,454.72	29,333.00	90,807.20	203,472.97	230,781.00	112,665.77	55.37 %
5030307 - Catering Services	1,075.00	1,953.51	10,930.00	13,053.00	13,500.00	2,123.00	16.26 %
5030308 - Certification Expenses	6,525.57	11,471.00	82,192.36	99,220.00	108,250.00	17,027.64	17.16 %
5030309 - Capital Lease - CNG	-	-	661,061.82	-	-	(661,061.82)	(100.00) %
5030310 - Online Sales Fees	9,003.25	2,955.66	77,008.00	29,196.40	36,620.00	(47,811.60)	(163.75) %
5030315 - Courier Services	1,743.36	5,917.17	34,479.06	61,612.00	67,500.00	27,132.94	44.03 %
5030316 - Personnel Screenings	4,390.70	5,948.00	34,003.31	38,156.57	42,651.00	4,153.26	10.88 %
5030401 - Temporary Help Services	-	-	1,219.36	15,000.00	15,000.00	13,780.64	91.87 %
5030501 - Building Maintenance & Repairs	42,969.77	39,396.97	294,897.45	150,925.36	205,000.00	(143,972.09)	(95.39) %
5030502 - Bus Maintenance & Repairs	15,938.36	51,810.00	132,379.13	149,089.90	194,999.90	16,710.77	11.20 %
5030503 - Service Vehicles Maintenance and Repairs	578.80	6,012.00	4,720.04	36,608.72	39,053.22	31,888.68	87.10 %
5030504 - Radio Maintenance & Repairs	6,026.83	13,642.00	65,086.96	68,210.00	81,858.00	3,123.04	4.57 %
5030505 - Shop Equipment Maintenance & Repairs	1,462.50	11,992.00	80,484.08	33,972.07	44,934.07	(46,512.01)	(136.91) %
5030506 - Office Equipment Maintenance & Repairs	3,676.04	2,343.00	24,601.52	13,073.48	15,850.85	(11,528.04)	(88.17) %
5030507 - Shelter Maintenance & Repairs	18,995.00	310.04	31,174.48	16,094.10	17,000.10	(15,080.38)	(93.70) %
5030601 - Janitorial Services	2,482.51	2,850.00	30,259.35	31,350.00	34,200.00	1,090.65	3.47 %
5030602 - ATC Janitorial Services	1,178.80	1,350.00	13,691.80	14,850.00	16,200.00	1,156.20	7.79 %
5030603 - ETC Janitorial Services	387.00	458.00	4,257.00	4,725.00	5,500.00	468.00	9.90 %
5030604 - BTC Janitorial Services	1,638.40	826.00	18,272.40	9,086.00	9,916.00	(9,186.40)	(101.10) %
5039902 - Security Services	-	892.00	3,197.20	4,906.00	5,352.00	1,708.80	34.83 %
5039903 - Security Services	63,609.60	141,109.34	682,101.86	756,472.86	848,101.86	74,371.00	9.83 %
5039905 - Administrative Services Fees	2,500.00	2,916.00	49,750.48	15,622.00	20,000.00	(34,128.48)	(218.46) %
5039907 - ETC Security Services	10,557.58	15,560.67	112,698.85	116,167.37	126,728.00	3,468.52	2.98 %
5039908 - BTC Security Services	10,646.57	15,560.67	114,770.48	116,167.37	126,728.00	1,398.89	1.20 %
Total Services	218,781.10	386,956.03	2,827,754.02	2,239,270.17	2,573,309.00	(588,483.85)	(26.28) %
Materials & Supplies							
5049900 - Bus Parts & Supplies - Running Repair	99,409.25	175,556.00	791,773.65	798,959.78	914,576.78	7,186.13	0.89 %
5049901 - Small Tools & Supplies - Bus Maintenance	3,097.99	6,606.80	58,334.24	54,561.71	59,999.81	(3,772.53)	(6.91) %
5049902 - Bus Maintenance Parts & Supplies Body & Collision	18,225.42	17,188.14	260,322.79	192,119.55	224,772.55	(68,203.24)	(35.50) %
5049903 - Janitorial Supplies	3,247.91	2,216.37	33,008.18	84,857.89	95,444.07	51,849.71	61.10 %
5049904 - Office & Computer Supplies	17,570.39	20,579.82	123,452.72	118,213.65	130,526.00	(5,239.07)	(4.43) %
5049905 - Bus Schedules	-	4,641.90	11,122.65	15,000.00	15,000.00	3,877.35	25.84 %

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
5049906 - Tickets	4,290.12	1,006.62	78,645.28	119,564.95	124,500.39	40,919.67	34.22 %
5049907 - Building Maintenance Parts & Supplies	4,229.16	4,358.62	61,478.77	26,501.52	32,500.01	(34,977.25)	(131.98) %
5049908 - Service Vehicle Parts & Supplies	148.57	-	11,523.11	5,150.31	6,510.00	(6,372.80)	(123.73) %
5049909 - Freight	1,812.99	5,526.26	22,690.06	45,496.64	48,796.00	22,806.58	50.12 %
5049910 - Shelter Maintenance Parts & Supplies	-	893.98	1,479.53	11,451.47	12,500.00	9,971.94	87.07 %
5049912 - Bus Maintenance Parts & Supplies	27,132.30	268,846.00	348,189.53	781,867.37	1,052,789.37	433,677.84	55.46 %
5049913 - Bus Maintenance Parts & Supplies - VOH	49,824.43	154,077.99	674,822.78	1,278,635.01	1,444,788.01	603,812.23	47.22 %
5049930 - Promo items	-	-	-	12,588.71	12,600.01	12,588.71	100.00 %
Total Materials & Supplies	228,988.53	661,498.50	2,476,843.29	3,544,968.56	4,175,303.00	1,068,125.27	30.13 %
Fuel	66,228.01	57,245.00	915,964.64	808,876.59	866,121.00	(107,088.05)	(13.23) %
5040100 - Fuel - CNG	32,541.44	36,749.44	423,971.86	610,764.88	650,926.09	186,793.02	30.58 %
5040101 - Diesel Fuel	11,283.15	12,948.12	114,965.13	126,942.35	141,517.70	11,977.22	9.43 %
5040102 - Electric Charges - CNG	15,726.00	2,353.17	149,094.84	69,121.16	72,891.35	(79,973.68)	(115.70) %
5040103 - Lubricating Fluids	3,854.04	2,388.64	33,679.92	23,392.42	25,985.86	(10,287.50)	(43.97) %
5040106 - Gasoline	129,632.64	111,694.37	1,637,676.39	1,639,097.40	1,757,442.00	1,421.01	0.08 %
Total Fuel	129,632.64	111,694.37	1,637,676.39	1,639,097.40	1,757,442.00	1,421.01	0.08 %
Tires & Tubes	12,508.66	12,285.00	127,341.14	133,485.00	145,214.00	6,143.86	4.60 %
5040201 - Tires & Tubes	12,508.66	12,285.00	127,341.14	133,485.00	145,214.00	6,143.86	4.60 %
Total Tires & Tubes	12,508.66	12,285.00	127,341.14	133,485.00	145,214.00	6,143.86	4.60 %
Utilities	2,801.88	1,344.97	15,166.18	13,851.88	15,062.00	(1,314.30)	(9.48) %
5039904 - Refuse Removal - ATC	6,192.22	11,288.91	83,166.39	76,551.47	85,627.21	(6,614.92)	(8.64) %
5050201 - Telephone Expense	10,850.59	11,278.32	117,771.22	156,259.02	178,439.02	38,487.80	24.63 %
5050202 - Electric	3,835.87	4,647.05	23,154.34	22,032.79	23,268.01	(1,121.55)	(5.09) %
5050203 - Water & Sewer	10,818.05	683.00	194,534.69	263,243.85	271,132.00	68,709.16	26.10 %
5050204 - Heating	3,371.63	1,255.00	86,430.67	224,210.00	224,976.00	137,779.33	61.45 %
5050205 - Bethlehem Transit Center (BTC) Utilities	7,311.39	11,094.06	122,596.18	123,545.79	143,659.48	949.61	0.76 %
5050206 - ATC Utilities	1,137.38	-	11,657.96	-	-	(11,657.96)	(100.00) %
5050207 - Refuse Removal	2,424.41	1,332.47	30,672.64	4,586.29	6,289.28	(26,086.35)	(568.78) %
5050208 - ETC Utilities	545.32	1,295.68	8,523.68	21,339.05	22,435.00	12,815.37	60.05 %
5050209 - Electric - Shelters	8,863.61	3,209.27	37,987.51	35,935.33	38,505.00	(2,052.18)	(5.71) %
5050210 - Internet Fees	-	-	4,076.83	-	-	(4,076.83)	(100.00) %
5050501 - Radio/Tower Infrastr	58,152.35	47,428.73	735,738.29	941,555.47	1,009,393.00	205,817.18	21.85 %
Total Utilities	58,152.35	47,428.73	735,738.29	941,555.47	1,009,393.00	205,817.18	21.85 %
Insurance	7,579.25	17,542.00	255,988.50	192,962.00	210,504.00	(63,026.50)	(32.66) %
5060101 - Physical Damage Insurance	(16,195.51)	-	(111,038.36)	-	-	111,038.36	(100.00) %
5060201 - Physical Damage Loss Recovery	42,949.09	109,405.00	770,560.83	1,093,455.00	1,192,856.00	322,894.17	29.52 %
5060301 - Liability & Property Damage Insurance	(1,083.33)	(1,083.00)	(11,916.63)	(11,913.00)	(13,000.00)	3.63	0.03 %
5060801 - Commercial Insurance	33,249.50	125,864.00	903,594.34	1,274,504.00	1,390,360.00	370,909.66	29.10 %
Total Insurance	33,249.50	125,864.00	903,594.34	1,274,504.00	1,390,360.00	370,909.66	29.10 %
Taxes	14.00	17.79	144.99	221.09	237.61	76.10	34.42 %
5040104 - Fuel Tax	84.93	61.73	820.09	429.11	487.83	(390.98)	(91.11) %
5040105 - Fuel Recovery Fee	1,443.42	1,349.96	16,375.14	27,748.72	28,199.58	11,373.58	40.98 %
5070101 - Real Estate Taxes	434.09	232.90	3,120.47	2,660.31	3,625.98	(460.16)	(17.29) %
5070501 - Registration Fees - Other	1,976.44	1,662.38	20,460.69	31,069.23	32,551.00	10,598.54	34.12 %
Total Taxes	1,976.44	1,662.38	20,460.69	31,069.23	32,551.00	10,598.54	34.12 %

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Purchased Transportation							
5080101 - Purchased Transportation - Easton Coach	216,594.17	219,159.00	2,202,884.58	2,721,818.00	2,924,232.00	518,933.42	19.06 %
5080102 - Purchased Transportation - Other	44,117.96	18,690.00	478,770.20	265,772.26	286,351.00	(212,997.94)	(80.14) %
5080103 - Purchased Transportation - CERistrat	3,012.70	1,021.00	34,572.85	11,231.00	12,252.00	(23,341.85)	(207.83) %
Total Purchased Transportation	263,724.83	238,870.00	2,716,227.63	2,998,821.26	3,222,835.00	282,593.63	9.42 %
Miscellaneous Expenses							
5090101 - Dues and Subscriptions Expense	12,801.54	8,833.00	103,507.03	76,663.00	79,100.00	(26,844.03)	(35.01) %
5090201 - Travel, Meetings & Conferences	420.17	6,431.00	79,570.23	88,251.51	92,679.00	8,681.28	9.83 %
5090601 - Fines and Penalties	-	-	157.34	-	-	(157.34)	(100.00) %
5090808 - Employee Relations	336.95	850.00	31,716.59	71,650.00	72,500.00	39,933.41	55.73 %
Total Miscellaneous Expenses	13,558.66	16,114.00	214,951.19	236,564.51	244,279.00	21,613.32	9.13 %
Interest Expense							
5110201 - Interest Expense	1,388.72	100.00	8,067.19	1,100.00	1,200.00	(6,967.19)	(633.38) %
Total Interest Expense	1,388.72	100.00	8,067.19	1,100.00	1,200.00	(6,967.19)	(633.38) %
Leases							
5121209 - Leases & Rentals	6,868.03	-	75,493.63	3,450.00	3,450.00	(72,043.63)	(2,088.22) %
5121212 - LV Mall Transit Cent	2,292.02	-	24,229.96	25,259.00	25,259.00	1,029.04	4.07 %
Total Leases	9,160.05	-	99,723.59	28,709.00	28,709.00	(71,014.59)	(247.36) %
Total Expenses	3,661,006.11	5,004,455.17	41,318,861.53	43,827,429.28	48,698,757.00	2,508,567.75	5.72 %
Gross Surplus (Deficit) Subsidy	3,333,547.36	4,726,430.17	38,251,120.09	40,552,123.28	45,092,125.00	2,301,003.19	5.67 %
Local Operating Assistance							
4090101 - General Operating Assistance - Lehigh	1,172.76	92,682.00	636,158.46	380,868.00	473,550.00	255,290.46	67.02 %
4090102 - General Operating Assistance - Northampton	1,613.10	67,287.00	487,921.30	302,058.00	369,345.00	185,863.30	61.53 %
4090112 - Local Lehigh GOA PM	57,453.97	11,788.00	112,709.16	187,613.00	199,401.00	(74,903.84)	(39.92) %
4090113 - Local Lehigh GOA TL	235.40	245.27	2,197.61	2,669.43	2,999.80	(471.82)	(17.67) %
4090115 - Local Lehigh GOA ADA	722.13	-	23,363.58	24,997.49	24,997.49	(1,633.91)	(6.53) %
4090117 - Local Lehigh GOA VOH	946.57	4,294.44	12,820.35	30,958.34	33,474.49	(18,137.99)	(58.58) %
4090122 - Local NoCo GOA PM	43,342.47	11,525.00	85,026.21	126,798.00	138,323.00	(41,771.79)	(32.94) %
4090123 - Local NoCo GOA TL	177.58	163.52	1,657.84	1,779.62	1,999.91	(121.78)	(6.84) %
4090125 - Local NoCo GOA ADA	544.77	-	17,625.16	16,664.99	16,664.99	960.17	5.76 %
4090127 - Local North GOA VOH	714.08	2,862.96	9,671.49	20,638.89	22,316.32	(10,967.40)	(53.13) %
Total Local Operating Assistance	106,922.83	190,848.19	1,389,151.16	1,095,045.76	1,283,072.00	294,105.40	26.85 %
State Operating Assistance							
4110101 - General Operating Assistance - State	42,263.48	2,556,702.21	15,526,558.88	16,943,666.40	19,398,602.00	(1,417,107.52)	(8.36) %
4110102 - State GOA Prev Maint	504,042.70	379,471.00	988,795.54	1,253,018.00	1,632,489.00	(264,222.46)	(21.08) %
4110103 - State GOA Tire Lease	2,065.16	2,044.20	19,279.58	22,247.92	25,000.00	(2,968.34)	(13.34) %
4110105 - State GOA ADA	6,335.26	-	204,968.27	208,337.00	208,337.00	(3,368.73)	(1.61) %
4110107 - STATE GOA SAFETY	42,111.28	45,898.25	411,546.12	504,880.75	550,779.00	(93,334.63)	(18.48) %
4110111 - State GOA VOH	54,072.17	35,791.32	222,568.38	258,016.60	278,987.00	(35,448.22)	(13.73) %
Total State Operating Assistance	650,890.05	3,019,906.98	17,373,716.77	19,190,166.67	22,094,194.00	(1,816,449.90)	(9.46) %
Federal Operating Assistance							

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024	05/31/2024	05/31/2024	05/31/2024		FAVORABLE (UNFAVORABLE)	PERCENT
	ACTUAL	BUDGET	ACTUAL	BUDGET	AMOUNT		
4130102 - Fed GOA Prev Maint	2,419,356.55	1,211,135.00	4,746,123.65	4,948,864.00	(202,740.35)	(4.09) %	
4130103 - Fed GOA Tire Lease	9,912.53	9,800.00	92,540.11	106,787.85	(14,247.74)	(13.34) %	
4130105 - Fed GOA ADA	30,408.60	-	983,828.00	1,000,000.00	(16,172.00)	(1.61) %	
4130107 - FED GOA SAFETY & SEC	42,111.28	45,898.00	411,546.12	504,881.00	(93,334.88)	(18.48) %	
4130109 - FED GOA - ARPA	-	-	12,544,970.63	12,544,967.00	3.63	-	
4130111 - Fed GOA VOH	71,645.41	248,842.00	709,243.65	1,161,411.00	(452,167.35)	(38.93) %	
Total Federal Operating Assistance	2,573,434.37	1,515,675.00	19,488,252.16	20,266,910.85	(778,658.69)	(3.84) %	
Total Subsidy	3,331,247.25	4,726,430.17	38,251,120.09	40,552,123.28	(2,301,003.19)	(5.67) %	
Surplus (Deficit)	(2,300.11)	-	-	-	-	-	

LANtaBus June 2024 Unaudited Financial Statements

LANtaBus
June 2024 Unaudited Financial Statements

LANtaBus
Income Statement Summary
 For the Period Ending June 30, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Revenue							
Passenger Fares	269,911	234,413	2,452,525	2,898,148	2,898,148	(445,623)	-15.4%
Special Transit Fares	(93,201)	55,246	286,725	220,984	220,984	65,741	29.7%
Auxiliary Transportation Revenue	(46,973)	41,667	445,833	487,500	487,500	(41,667)	-8.5%
NonTransportation Revenue	754	-	13,150	-	-	13,150	100.0%
Total Revenue	130,491	331,326	3,198,233	3,606,632	3,606,632	(408,399)	-11.3%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$3,198,233

Annual revenues total \$3,198,233. This represents an 11.3 percent decrease from the annual budget projection of \$3,606,632.

Passenger Revenue - \$2,452,525

Annual passenger fare revenue resulted in below budget projections by \$445,623, representative of a negative 15.4% budget variance. Annual fare revenue collected was \$4K below the GFI stated fares. GFI industry standards state an anticipated variance of +/- 0.5 percent is reasonable.

DAILY REVENUE ANALYSIS

FY2024	GFI AMOUNT	ACTUALLY COUNTED	DIFFERENCE	%
TOTALS	1,375,749.83	1,371,749.70	(4,000.13)	-0.29%

Special Transit Fares - \$286,725

This category includes revenues paid by Amazon, Fedex, and various local colleges who pay a special, reduced fare for a reason other than quantity discounts. This line item also includes the revenue service agreement (RSA) between Allentown School District and LANTA. Currently, revenues are outpacing the current year budget projection of \$220,984 by \$65,741, a 29.7% budget variance. Revenue earned from each RSA is noted below:

- FedEx - \$59,851
- PSU LV - \$7,421
- Greyhound - \$1,915
- Martz - \$777
- Lafayette College - \$2,126
- Cedar Crest College - \$507
- Fullington - \$826
- Trans-Bridge - \$8,213
- Bethlehem Parking Authority - \$35,278
- Lehigh University - \$10,870
- Muhlenberg College - \$5,941
- Allentown School District - \$153,000

Auxiliary Transportation Revenues - \$445,833

This category includes vehicle and shelter advertising revenues. Annual revenue is below the current budget projection of \$487,500 by \$41,667, an 8.5% budget variance, due to the June 2024 commission payment being received after June 30, 2024 and the erroneous payment received for what was to be revenues received above the calendar year 2023 guarantee. Collected revenues for 2023 did not exceed the contractual guarantee by \$88,640 that was originally reported. The \$88,640 represents the amount below the contractual guarantee. After discussion with Gateway Outdoor Advertising, all parties agreed that LANTA, rather than returning the payment, would keep the monies as advance payment of July, August and September 2024 advertising commissions. An entry will be made in June 2024, to reclassify the \$88,640 as deferred revenue for Fy24 with corresponding entries in July, August and September recognizing the appropriate amount of advertising revenue per month.

LANtaBus June 2024 Unaudited Financial Statements

Non-Transportation Revenues - \$13,150

Rental Income - \$3,000

The year-to-date amount represents the July 2023 rent payment for the ATC Dunkin Donuts retail space. Vendor had vacated the property as of August 2023.

Investment Income - \$5,028

Amount represents the interest income earned on the LANTA's general checking account balance.

Loss(Gain) on Disposal of Fixed Assets - \$560

The amount represents the proceeds received on the sale of 2003 Chevrolet Blazer.

Non-Transportation Income - \$3,323

Amount represents the revenue earned from the replacement of reduced fare cards, administrative fees for managing wage attachments, sale of miscellaneous obsolete bus parts and office supplies and metal recycling proceeds. To date, LANTA has earned \$426 in administrative fees, \$370 in sale proceeds of miscellaneous bus and office supplies, \$1,513 in metal recycling proceeds and \$1,014 in replacement fees for reduced fare cards.

Other Income - \$1,239

Amount represents the revenue earned from non-public vending machine commissions.

LANtaBus June 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending June 30, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	1,559,939	1,731,356	17,914,524	17,294,998	17,294,998	(619,526)	-3.6%
Fringe Benefits	1,290,754	1,628,511	14,486,653	16,823,164	16,823,164	2,336,511	13.9%
Total Labor and Fringe Benefits	2,850,693	3,359,867	32,401,177	34,118,162	34,118,162	1,716,985	5.0%
Services	245,070	334,039	3,072,824	2,573,309	2,573,309	(499,515)	-19.4%
Fuel	124,626	118,345	1,762,303	1,757,442	1,757,442	(4,861)	-0.3%
Tires & Tubes	9,810	11,729	137,151	145,214	145,214	8,063	5.6%
Materials & Supplies	99,174	630,334	2,576,017	4,175,303	4,175,303	1,599,286	38.3%
Utilities	53,495	67,838	789,234	1,009,393	1,009,393	220,159	21.8%
Casualty & Liability	36,669	115,856	940,264	1,390,360	1,390,360	450,096	32.4%
Taxes	1,984	1,492	22,444	32,551	32,551	10,107	31.0%
Purchase of Transportation Service	205,047	224,014	2,921,275	3,222,835	3,222,835	301,560	9.4%
Miscellaneous	36,451	7,714	251,402	244,279	244,279	(7,123)	-2.9%
Interest	490	100	8,557	1,200	1,200	(7,357)	-613.1%
Leases & Rentals	9,160	-	108,884	28,709	28,709	(80,175)	-279.3%
Total Expenses	3,672,669	4,871,328	44,991,531	48,698,757	48,698,757	3,707,226	7.6%
Gross Surplus (Deficit)	(3,542,178)	(4,540,002)	(41,793,298)	(45,092,125)	(45,092,125)	3,298,827	7.3%

Note: Totals and percentage may not be precise due to independent rounding

Expenditures - \$44,991,531

Collectively, operating expenditures are below annual budget projections by \$3,707,226, a 7.6 percent budget variance.

Labor - \$17,914,524

Annual labor costs, after Carbon Transit and LANtaVan allocations, are approximately \$620K over FY 2024 budgeted projections, representative of a 3.6% increase. The net increase is attributable to increases in both non-union and union positions and continued payment of overtime to bus operators.

Operator Wages - \$11,657,662

Operator wages are above the annual budget projection by 1.4%. Annual operator wages are based on a total of 193 operators, 406,818 payroll hours, of which 46,409 hours are attributable to overtime premiums. The continued payment of overtime is attributed to an average of 18.5 absences per day for FY 2024.

LANtaBus June 2024 Unaudited Financial Statements

Salaries and Wages General Administration - \$3,733,234

This line item is representative of the net labor costs after Carbon Transit and LANtaVan allocations. Net costs have outpaced the current year budget projection of \$3,476,154 by \$268,070, a 7.7% budget variance. The increase is attributable to the increase in non-union staff of 5 people and increases in salaries to align with current economic trends.

Non-Vehicle Maintenance - \$203,190

This line item is representative of the wages for the union maintenance personnel responsible for the cleaning of the revenue fleet vehicles. Current costs are below the annual budget projection of \$228,809, by \$25,619, representative of an 11.2% budget variance.

Vehicle Maintenance - \$2,309,449

This line item is representative of the wages for the union maintenance personnel responsible for the maintenance of the revenue fleet vehicles. Annual costs have outpaced the current year budget projection of \$2,097,022, by \$212,427, representative of a 10.1% budget variance. The increase is attributable to the hiring of 6 additional maintenance employees.

Fringe Benefits - \$14,486,653

Collectively, fringe benefits, after Carbon Transit and LANtaVan allocations, are approximately \$2.3M below the FY 2024 budgeted projections of \$16,823,164, representative of a 13.9% decrease.

FICA - \$1,480,381

Annual costs are based on the calculation of 7.65% of current salaries and wages. Current salaries and wages for the purposes of the FICA calculation include wages paid under holiday, sick, vacation and other absences.

Unemployment Expense - \$56,976

Annual costs are representative of the monthly allocation of the 2024 Solvency Fee and unemployment claims deemed reimbursable by PA-UC.

LANtaBus June 2024 Unaudited Financial Statements

Union Pension - \$1,580,506

Annual costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Union Pension Plan. FY 2024 costs are below budget projections by approximately \$40K, a 2.4% budget variance.

Non-Union Pension - \$276,322

Annual costs are representative of the monthly Municipal Minimum Obligation Employer contribution payment to the LANTA Non-Union Pension Plan. FY 2024 costs are below budget projections by approximately \$22K, a 7.4% budget variance.

Non-Union 457 ER Match - \$27,820

This amount represents the total employer contribution to employees' IRC 457(b) plans who are covered by the Non-Union Pension Plan Alternative B. Current contributions are below current budget projections by 46.6%. The budget variance can be attributed to the Authority anticipating higher enrollment in the 457b Plan by Pension Plan B employees.

Medical Insurance - \$7,327,743

The Authority offers its employees the Capital Blue Cross PPO Plus medical insurance plan. Dental and vision coverage are provided by Capital Blue Cross as well. The Authority's plan is self-insured, and there is a stop-loss insurance policy in place. Annual costs are below the FY 2024 projection amount of \$9,902,540, by approximately \$1.7M, a 19.4% budget variance.

**LANtaBus
Health Insurance
June 30, 2024**

Claims billed through June 29, 2024	\$	7,471,299
Administration Costs billed through February 2024		262,009
LVBCH		227
CANARX		1,117
Total Admin Fees and Claims	\$	7,734,650

Reimbursements		
EE Contributions	\$	326,725
Pensioner Contributions		915
Stop Loss		79,258

Total Program Reimbursements	\$	406,898
-------------------------------------	-----------	----------------

Net Healthcare Costs	\$	7,327,753
-----------------------------	-----------	------------------

Cost per covered EE - 318 employees as of 6/30	\$	23,043
--	----	--------

LANtaBus June 2024 Unaudited Financial Statements

Life Insurance - \$93,332

Annual costs have exceeded budget projections by \$2K, a 2.6% budget variance.

Short-Term Disability Insurance - \$332,745

Annual costs have exceeded current budget projections by 5.3%. The increase in costs is attributable to additional employees covered by the Short-Term Disability policy.

Long-Term Disability Insurance - \$13,479

Annual costs have exceeded current budget projections by 76.5%. The increase in costs is attributable to additional non-union employees eligible for the Long-Term Disability policy.

Workers' Compensation Insurance - \$958,827

Annual costs are below current budget projections by \$290K, a 23.2% budget variance. The decrease is a result of a dividend payment of \$4,315 and an aggressive approach to the projected premiums for FY 2024 by SAFTI.

Sick Leave, Holiday, Vacation and Other Paid Absences - \$2,262,181

Annual costs are representative of the paid time off categories taken by all employees. Current costs are below current budget projections by 16.1%. The decrease in costs can be attributed to the adjustment of accruals to actual values.

Tool and Uniform Allowance - \$87,700

Annual costs represent the uniform costs for non-union and union employees. Current costs are below the current year budget projection by \$44,552, a 33.7% budget variance.

Fringe Benefits – Other - \$25,731

This line item represents employee reimbursement of employment required expenses, such as CDL reimbursements and DOT physicals.

Fringe Benefit Distribution – (\$397,090)

This category includes all benefits allocated to Carbon Transit and LANtaVan.

LANtaBus June 2024 Unaudited Financial Statements

Outside Services - \$3,072,824

Annual costs reflect an increase of 19.4 percent over the current year's budget projection of \$2,573,309. The net increase can be attributed to recognition of FY23 CNG Availability Charge in the amount of \$661,062 during FY 2024.

Fuel - \$1,762,303

Annual costs align with FY 2024 budget projections with little variance.

Tires and Tubes - \$137,151

Annual costs are below the FY 2024 budget projection by \$8K, a 5.6% budget variance.

Materials and Supplies - \$2,576,017

Annual costs represent the cost of materials to keep the revenue vehicle fleet in a state of good repair as well as office and computer supplies. Current year-to-date costs are below budget projections by \$1,599,286, a 38.3% budget variance.

Utilities - \$789,234

Current costs are inclusive of routine utility costs for items such as Refuse Removal, Water & Sewer, Electric, Gas Heat, transit center utilities and Internet fees. Annual costs are below current year budget projections by approximately \$220K, a 21.8% budget variance.

Casual & Liability Insurance - \$940,264

Annual costs include the property damage and liability insurance purchased through the SAFTI program. Costs are currently below budget projections by \$450K, a 32.4% budget variance. The decrease is a result of an aggressive approach to the projected premiums for FY 2024 by SAFTI.

Taxes - \$22,444

This category includes expense line items for vehicle license & registration fees and fuel recovery fees as well as real estate taxes. Annual costs are below FY 2024 budget projections by \$10K, a 31.0% budget variance.

LANtaBus June 2024 Unaudited Financial Statements

Purchased Transportation - \$2,921,275

Annual costs reflect the four components that affect the Purchased Transportation line item for LANtaBus. Those components consist of the Carbon Transit Fixed Route, ADA Operating Expenses, Flex Services and Certification transportation services. Collectively, this expense category is below current budget projections by \$301,560, a 9.4% budget variance.

Miscellaneous - \$251,402

The "Miscellaneous" line item is used to properly classify related expenditures which, under NTD reporting, cannot be included in any other expense line item. Collectively, annual expenditures are below budget projections by approximately \$7K, a 2.9% budget variance.

Interest - \$8,557

The annual amount represents the costs of operating on the line of credit due to fund sweeps.

Leases - \$108,884

Costs include the rental costs for the Lehigh Valley Mall Transit Center, LANtaBus's allocation of the Rider Resources Center rent and various office equipment.

LANtaBus June 2024 Unaudited Financial Statements

LANtaBus Income Statement Summary For the Period Ending June 30, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy	(106,077)	188,026	1,283,074	1,283,072	1,283,072	(2)	0.0%
State Subsidy	2,339,851	2,904,027	19,713,568	22,094,194	22,094,194	2,380,626	10.8%
Federal Subsidy - ARPA	-	-	12,544,970	12,544,967	12,544,967	(3)	0.0%
Federal Subsidy - ADA	-	-	983,828	1,000,000	1,000,000	16,172	1.6%
Federal Subsidy - Safety & Security	84,266	45,898	495,812	550,779	550,779	54,967	10.0%
Federal Subsidy - VOH	-	177,702	709,244	1,339,113	1,339,113	629,869	47.0%
Federal Subsidy - Preventative Maint	545,896	1,211,136	5,292,019	6,160,000	6,160,000	867,981	14.1%
Federal Subsidy - Tire Lease	17,181	13,212	109,721	120,000	120,000	10,279	8.6%
Total Subsidy	2,881,116	4,540,002	41,132,236	45,092,125	45,092,125	3,959,889	8.8%
Surplus (Deficit)	(661,062)	-	(661,062)	-	-	(661,062)	0.00%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$41,132,236

The year-to-date funded deficit recorded on LANtaBus totals \$41,132,236. This represents an 8.8 percent decrease from the annual budget projection of \$45,092,125. Current total subsidies equal the amount of the deficit less the FY 2023 CNG Availability Charge. The CNG Availability Charge remains an unfunded expense as LANTA's State Operating Assistance is reduced by that amount.

Local Subsidy - \$1,283,074

This category includes the general operating assistance revenues received from the Counties of Lehigh and Northampton. Total local subsidies align with budget projections.

State Subsidy - \$19,713,568

This category includes the operating assistance funds from PennDOT to assist in paying the cost of operating transit services. The current state subsidy is representative of the amount of Act 44 reserves to subsidize the operating deficits of LANtaVan and Carbon Transit as well as LANtaBus. Year-to-date state subsidy is below current year budget projections by 10.8%.

Federal Subsidy - \$20,135,594

This category covers funds obtained from the Federal Government to assist in paying the costs of operating transit services. Formula funding for FY 2024 has been used to fund preventative maintenance activities, tire lease expenditures, ADA total operating expenses

LANtaBus June 2024 Unaudited Financial Statements

and safety and security activities. The balance of federal subsidy was provided from the Vehicle Overhaul Program (VOH) and ARPA funds. Total federal subsidies are below the annual budget projections by \$1,579,265, a 7.3% budget variance.

LANtaBus June 2024 Unaudited Financial Statements

LANtaBus Revenue and Expense Department Detail

LANtaBus
June 30, 2024

	Operations	Maintenance	General Administration	Total
Salaries & Wages	11,657,661.85	2,512,638.86	3,744,223.65	\$ 17,914,524.36
Fringe Benefits	9,785,533.52	2,084,860.25	2,616,258.94	14,486,652.71
Services	1,020,286.02	437,210.49	1,615,327.08	3,072,823.59
Materials & Supplies	57,661.44	2,438,998.47	79,357.44	2,576,017.35
Fuel	1,762,302.84	-	-	1,762,302.84
Tires and Tubes	137,151.24	-	-	137,151.24
Utilities	-	-	789,233.59	789,233.59
Insurances	-	-	940,263.73	940,263.73
Taxes	-	-	22,444.21	22,444.21
Purchased Transportation	2,921,274.68	-	-	2,921,274.68
Miscellaneous Expense	17,853.56	52,733.53	180,814.65	251,401.74
Interest Expense	-	-	8,557.19	8,557.19
Leases	-	1,250.00	107,633.64	108,883.64
Total Expenditures	27,359,725.15	7,527,691.60	10,104,114.12	\$ 44,991,530.87
Revenue				
Passenger Fares	2,452,524.53			2,452,524.53
Special Route Guarantees	286,724.51			286,724.51
Advertising Commissions	445,833.37			445,833.37
Rental Income	3,000.00			3,000.00
Investment Income	5,588.37			5,588.37
Non-transportation Income	4,561.94			4,561.94
Total Revenue	3,198,232.72	-	-	\$ 3,198,232.72
Gross Surplus/(Deficit)	(24,161,492.43)	(7,527,691.60)	(10,104,114.12)	\$ (41,793,298.15)
Subsidy				
Tire Lease - Federal/State/Local	137,151.24			\$ 137,151.24
ADA - Federal/State/Local	2,178,720.96			2,178,720.96
Safety & Security - Federal/State	991,623.36			991,623.36
Preventative Maint - Federal/State/Local		4,343,083.23		4,343,083.23
VOH - Federal/State/Local		833,969.69		833,969.69
ARPA - Federal	8,154,231.00	1,756,296.00	3,034,443.63	12,944,970.63
Local Operating Assistance	730,651.84	157,371.17	236,056.75	1,124,079.76
State Operating Assistance	11,308,052.21	436,971.51	6,833,613.74	18,578,637.46
Total Subsidy by Expense Class	23,500,430.61	7,527,691.60	10,104,114.12	\$ 41,132,236.33
Surplus/(Deficit)	(661,061.82)	-	-	(661,061.82)

Note: Totals and percentage may not be precise due to independent rounding

LANTA
Income Statement Detailed (LANTA)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET			
Revenue							
Passenger Fares							
4010101 - General Public Fares	269,639.20	234,117.00	2,448,486.46	2,894,640.00	2,894,640.00	(446,153.54)	(15.41) %
4010104 - FLEX Fares	271.85	296.00	4,038.07	3,508.00	3,508.00	530.07	15.11 %
Total Passenger Fares	269,911.05	234,413.00	2,452,524.53	2,898,148.00	2,898,148.00	(445,623.47)	(15.37) %
Special Fares							
4020301 - Special Route Guarantees	(93,200.77)	55,246.00	286,724.51	220,984.00	220,984.00	65,740.51	29.74 %
Total Special Fares	(93,200.77)	55,246.00	286,724.51	220,984.00	220,984.00	65,740.51	29.74 %
Advertising							
4060301 - Advertising Services	(46,973.23)	41,667.00	445,833.37	487,500.00	487,500.00	(41,666.63)	(8.54) %
Total Advertising	(46,973.23)	41,667.00	445,833.37	487,500.00	487,500.00	(41,666.63)	(8.54) %
Rental Income							
4070301 - Rental Income	-	-	3,000.00	-	-	3,000.00	(100.00) %
Total Rental Income	-	-	3,000.00	-	-	3,000.00	(100.00) %
Investment Income							
4070401 - Investment Income	615.52	-	5,028.37	-	-	5,028.37	(100.00) %
4079900 - Loss(Gain) on Disposal of Fixed Assets	-	-	560.00	-	-	560.00	(100.00) %
Total Investment Income	615.52	-	5,588.37	-	-	5,588.37	(100.00) %
Nontransportation Income							
4079901 - Nontransportation Income	138.71	-	3,323.18	-	-	3,323.18	(100.00) %
4079902 - Other Income - Community Donations	-	-	1,238.76	-	-	1,238.76	(100.00) %
Total Nontransportation Income	138.71	-	4,561.94	-	-	4,561.94	(100.00) %
Total Revenue	130,491.28	331,326.00	3,198,232.72	3,606,632.00	3,606,632.00	(408,399.28)	(11.32) %
Expenses							
Salaries							
5010101 - Operators Wages - Scheduled	1,045,672.43	1,191,468.41	11,657,661.85	11,493,013.42	11,493,013.42	(164,648.43)	(1.43) %
5010201 - Salaries & Wages	330,647.64	309,746.48	3,744,223.65	3,476,153.65	3,476,153.65	(268,070.00)	(7.71) %
5010203 - NonVehicle Maintenance Wages	(19,656.88)	25,095.28	203,190.35	228,809.24	228,809.24	25,618.89	11.19 %
Total Salaries	203,275.93	205,045.98	2,309,448.51	2,097,021.69	2,097,021.69	(212,426.82)	(10.12) %
Fringe Benefits	1,559,939.12	1,731,366.15	17,914,524.36	17,294,998.00	17,294,998.00	(619,526.36)	(3.58) %
5020101 - FICA	116,252.66	141,719.12	1,480,380.67	1,575,515.99	1,575,515.99	95,135.32	6.03 %
5020201 - Unemployment Expense	3,013.76	3,208.38	56,975.97	36,913.58	36,913.58	(20,062.39)	(54.34) %
5020201 - Union Pension Expense	76,238.00	159,065.00	1,580,506.00	1,620,006.00	1,620,006.00	39,500.00	2.43 %
5020202 - NonUnion Pension Expense	23,860.00	29,475.00	276,322.00	298,386.00	298,386.00	22,064.00	7.39 %
5020203 - NJU ER Match 457	2,708.51	4,622.74	27,819.59	52,102.73	52,102.73	24,283.14	46.60 %
5020301 - Health Insurance Expense	880,656.86	652,747.00	7,327,742.69	9,092,540.00	9,092,540.00	1,764,797.31	19.40 %
5020501 - Life Insurance Expense	9,466.08	6,514.57	93,332.32	91,008.16	91,008.16	(2,324.16)	(2.55) %
5020601 - Short Term Disability	37,856.40	28,431.15	332,744.92	316,135.96	316,135.96	(16,608.96)	(5.25) %
5020701 - Long Term Disability	864.72	639.00	13,479.01	7,635.00	7,635.00	(5,844.01)	(76.54) %
5020801 - Workers' Compensation	66,501.66	104,064.00	958,827.00	1,248,812.00	1,248,812.00	289,985.00	23.22 %
5020901 - Sick Leave	8,966.13	28,419.74	506,105.57	500,751.74	500,751.74	(5,353.83)	(1.06) %
5021001 - Holiday Wages	75,650.75	86,853.89	454,116.98	468,050.99	468,050.99	13,934.01	2.97 %
5021101 - Vacation Wages	(5,185.85)	385,642.00	1,642,788.65	2,107,481.12	2,107,481.12	464,692.47	22.04 %
5021201 - Other Paid Absences	3,841.64	5,907.19	19,169.93	50,000.01	50,000.01	30,830.08	61.66 %
5021301 - Tool & Uniform	7,245.45	32,344.00	87,699.63	132,251.86	132,251.86	44,552.23	33.68 %
5021402 - Fringe Benefits	1,439.88	3,213.34	25,731.28	16,845.87	16,845.87	(8,885.41)	(52.74) %
5021501 - Other Fringe Benefit Distrib-	(18,622.47)	(44,354.95)	(397,089.50)	(791,273.01)	(791,273.01)	(394,183.51)	(49.81) %

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET			
tion							
Total Fringe Benefits	1,290,754.18	1,628,511.17	14,486,652.71	16,823,164.00	16,823,164.00	2,336,511.29	13.88 %
Services							
5030101 - Management Services	579.10	50.00	6,633.80	600.00	600.00	(6,033.80)	(1,005.63) %
5030201 - Advertising Services	7,397.06	9,300.00	21,999.79	75,000.00	75,000.00	53,000.21	70.66 %
5030301 - Legal Fees Expense	10,772.00	4,492.00	54,560.00	53,860.00	53,860.00	(700.00)	(1.29) %
5030302 - Accounting and Audit Fees Expense	17,484.14	1,466.00	15,460.08	17,625.00	17,625.00	2,164.92	12.28 %
5030303 - Banking Services	4,504.59	4,038.00	46,001.14	48,500.00	48,500.00	2,498.86	5.15 %
5030304 - Labor Negotiation Services	-	-	4,700.79	-	-	(4,700.79)	(100.00) %
5030305 - Payroll Processing Fees	5,907.42	6,000.00	70,998.54	72,000.00	72,000.00	1,001.46	1.39 %
5030306 - Computer & Other Technical Services	8,904.37	27,308.03	99,711.57	230,781.00	230,781.00	131,069.43	56.79 %
5030307 - Catering Services	1,188.71	447.00	12,118.71	13,500.00	13,500.00	1,381.29	10.23 %
5030308 - Certification Expenses	5,238.44	9,030.00	87,430.80	108,250.00	108,250.00	20,819.20	19.23 %
5030309 - Capital Lease - CNG	-	-	661,061.82	-	-	(661,061.82)	(100.00) %
5030310 - Online Sales Fees	9,655.87	7,423.60	86,663.87	36,620.00	36,620.00	(50,043.87)	(136.65) %
5030315 - Courier Services	1,940.76	5,888.00	36,419.82	67,500.00	67,500.00	31,080.18	46.04 %
5030316 - Personnel Screenings	6,033.67	4,494.43	40,036.98	42,651.00	42,651.00	2,614.02	6.12 %
5030401 - Temporary Help Services	-	-	1,219.36	15,000.00	15,000.00	13,780.64	91.87 %
5030501 - Building Maintenance & Repairs	40,631.09	54,074.64	335,528.54	205,000.00	205,000.00	(130,528.54)	(63.67) %
5030502 - Bus Maintenance & Repairs	8,466.21	45,910.00	140,845.34	194,999.90	194,999.90	54,154.56	27.77 %
5030503 - Service Vehicles Maintenance and Repairs	936.63	2,444.50	5,656.67	39,053.22	39,053.22	33,396.55	85.51 %
5030504 - Radio Maintenance & Repairs	6,026.83	13,648.00	71,113.79	81,858.00	81,858.00	10,744.21	13.12 %
5030505 - Shop Equipment Maintenance & Repairs	3,469.71	10,962.00	83,953.79	44,934.07	44,934.07	(39,019.72)	(86.83) %
5030506 - Office Equipment Maintenance & Repairs	1,555.41	2,777.37	26,156.93	15,850.85	15,850.85	(10,306.08)	(65.01) %
5030507 - Shelter Maintenance & Repairs	11,140.50	906.00	42,314.98	17,000.10	17,000.10	(25,314.88)	(148.91) %
5030601 - Janitorial Services	2,647.38	2,850.00	32,906.73	34,200.00	34,200.00	1,293.27	3.78 %
5030602 - ATC Janitorial Services	1,261.26	1,350.00	14,953.06	16,200.00	16,200.00	1,246.94	7.69 %
5030603 - ETC Janitorial Services	414.09	775.00	4,671.09	5,500.00	5,500.00	828.91	15.07 %
5030604 - BTC Janitorial Services	1,753.08	830.00	20,025.48	9,916.00	9,916.00	(10,109.48)	(101.95) %
5039902 - Security Services	-	446.00	3,197.20	5,352.00	5,352.00	2,154.80	40.26 %
5039903 - Security Services	63,609.60	91,629.00	745,711.46	848,101.86	848,101.86	102,390.40	12.07 %
5039905 - Administrative Services Fees	2,500.00	4,378.00	52,250.48	20,000.00	20,000.00	(32,250.48)	(161.25) %
5039907 - ETC Security Services	10,557.58	10,560.63	123,256.43	126,728.00	126,728.00	3,471.57	2.73 %
5039908 - BTC Security Services	10,494.07	10,560.63	125,264.55	126,728.00	126,728.00	1,463.45	1.15 %
Total Services	245,069.57	334,038.83	3,072,823.59	2,573,309.00	2,573,309.00	(499,514.59)	(19.41) %
Materials & Supplies							
5049900 - Bus Parts & Supplies - Running Repair	31,877.63	115,617.00	823,651.28	914,576.78	914,576.78	90,925.50	9.94 %
5049901 - Small Tools & Supplies - Bus Maintenance	713.44	5,438.10	59,047.68	59,999.81	59,999.81	952.13	1.58 %
5049902 - Bus Maintenance Parts & Supplies Body & Collision	7,916.24	32,653.00	268,239.03	224,772.55	224,772.55	(43,466.48)	(19.33) %
5049903 - Janitorial Supplies	3,873.58	10,586.18	36,881.76	95,444.07	95,444.07	58,562.31	61.35 %
5049904 - Office & Computer Supplies	16,096.44	12,312.35	139,549.16	130,526.00	130,526.00	(9,023.16)	(6.91) %
5049905 - Bus Schedules	8,829.60	-	19,952.25	15,000.00	15,000.00	(4,952.25)	(33.01) %

LANTA
Income Statement Detailed (LANtaBus)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET			
5049906 - Tickets	21,925.16	4,935.44	100,570.44	124,500.39	124,500.39	23,929.95	19.22 %
5049907 - Building Maintenance Parts & Supplies	920.46	5,998.49	62,399.23	32,500.01	32,500.01	(29,899.22)	(91.99) %
5049908 - Service Vehicle Parts & Supplies	170.03	1,359.69	11,693.14	6,510.00	6,510.00	(5,183.14)	(79.61) %
5049909 - Freight	1,414.70	3,299.36	24,104.76	48,796.00	48,796.00	24,691.24	50.60 %
5049910 - Shelter Maintenance Parts & Supplies	-	1,048.53	1,479.53	12,500.00	12,500.00	11,020.47	88.16 %
5049912 - Bus Maintenance Parts & Supplies	6,767.90	270,922.00	354,957.43	1,052,789.37	1,052,789.37	697,831.94	66.28 %
5049913 - Bus Maintenance Parts & Supplies - VOH	(1,331.12)	166,153.00	673,491.66	1,444,788.01	1,444,788.01	771,296.35	53.38 %
5049930 - Promo Items	-	11.30	-	12,600.01	12,600.01	12,600.01	100.00 %
Total Materials & Supplies	99,174.06	630,334.44	2,576,017.35	4,175,303.00	4,175,303.00	1,599,285.65	38.30 %
Fuel							
5040100 - Fuel - CNG	78,017.00	57,244.41	993,981.64	866,121.00	866,121.00	(127,860.64)	(14.76) %
5040101 - Diesel Fuel	39,273.31	40,161.21	463,245.17	650,926.09	650,926.09	187,680.92	28.83 %
5040102 - Electric Charges - CNG	(178.99)	14,575.35	114,786.14	141,517.70	141,517.70	26,731.56	18.88 %
5040103 - Lubricating Fluids	4,070.50	3,770.19	153,165.34	72,891.35	72,891.35	(80,273.99)	(110.12) %
5040106 - Gasoline	3,444.63	2,593.44	37,124.55	25,985.86	25,985.86	(11,138.69)	(42.86) %
Total Fuel	124,626.45	118,344.60	1,762,302.84	1,757,442.00	1,757,442.00	(4,860.84)	(0.27) %
Tires & Tubes							
5040201 - Tires & Tubes	9,810.10	11,729.00	137,151.24	145,214.00	145,214.00	8,062.76	5.55 %
Total Tires & Tubes	9,810.10	11,729.00	137,151.24	145,214.00	145,214.00	8,062.76	5.55 %
Utilities							
5039904 - Refuse Removal - ATC	2,784.27	1,210.12	17,950.45	15,062.00	15,062.00	(2,888.45)	(19.17) %
5050201 - Telephone Expense	5,197.52	9,075.74	88,363.91	85,627.21	85,627.21	(2,736.70)	(3.19) %
5050202 - Electric	11,860.25	22,180.00	129,631.47	178,439.02	178,439.02	48,807.55	27.35 %
5050203 - Water & Sewer	1,743.85	1,235.22	24,898.19	23,268.01	23,268.01	(1,630.18)	(7.00) %
5050204 - Heating	969.16	7,888.15	195,503.85	271,132.00	271,132.00	75,628.15	27.89 %
5050205 - Bethlehem Transit Center (BTC) Utilities	8,309.10	766.00	94,739.77	224,976.00	224,976.00	130,236.23	57.88 %
5050206 - ATC Utilities	10,367.48	20,113.69	132,963.66	143,659.48	143,659.48	10,695.82	7.44 %
5050207 - Refuse Removal	1,137.38	-	12,795.34	-	-	(12,795.34)	(100.00) %
5050208 - ETC Utilities	3,571.68	1,702.99	34,244.32	6,289.28	6,289.28	(27,955.04)	(444.48) %
5050209 - Electric - Shelters	606.64	1,095.95	9,130.32	22,435.00	22,435.00	13,304.68	59.30 %
5050210 - Internet Fees	6,947.97	2,569.67	44,935.48	38,505.00	38,505.00	(6,430.48)	(16.70) %
5050501 - Radio/Tower Infrastr	-	-	4,076.83	-	-	(4,076.83)	(100.00) %
Total Utilities	53,495.30	67,837.53	789,233.59	1,009,393.00	1,009,393.00	220,159.41	21.81 %
Insurance							
5060101 - Physical Damage Insurance	7,581.65	17,542.00	263,570.15	210,504.00	210,504.00	(53,066.15)	(25.20) %
5060201 - Physical Damage Loss Recovery	(12,791.61)	-	(123,829.97)	-	-	123,829.97	(100.00) %
5060301 - Liability & Property Damage Insurance	42,962.68	99,401.00	813,523.51	1,192,856.00	1,192,856.00	379,332.49	31.80 %
5060801 - Commercial Insurance	(1,083.33)	(1,087.00)	(12,999.96)	(13,000.00)	(13,000.00)	(0.04)	-
Total Insurance	36,669.39	115,856.00	940,263.73	1,390,360.00	1,390,360.00	450,096.27	32.37 %
Taxes							
5040104 - Fuel Tax	15.00	16.52	159.99	237.61	237.61	77.62	32.66 %
5040105 - Fuel Recovery Fee	90.99	58.72	911.08	487.83	487.83	(423.25)	(86.76) %
5070101 - Real Estate Taxes	1,443.44	450.86	17,818.58	28,199.58	28,199.58	10,381.00	36.81 %
5070501 - Registration Fees - Other	434.09	965.67	3,554.56	3,625.98	3,625.98	71.42	1.96 %
Total Taxes	1,983.52	1,491.77	22,444.21	32,551.00	32,551.00	10,106.79	31.04 %

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET			
Purchased Transportation							
5080101 - Purchased Transportation - Eastern Coach	169,455.33	202,414.00	2,372,339.91	2,924,232.00	2,924,232.00	551,892.09	18.87 %
5080102 - Purchased Transportation - Other	33,161.32	20,578.74	511,931.52	286,351.00	286,351.00	(225,580.52)	(78.77) %
5080103 - Purchased Transportation - CERistrat	2,430.40	1,021.00	37,003.25	12,252.00	12,252.00	(24,751.25)	(202.01) %
Total Purchased Transportation	205,047.05	224,013.74	2,921,274.68	3,222,835.00	3,222,835.00	301,560.32	9.35 %
Miscellaneous Expenses							
5090101 - Dues and Subscriptions Expense	14,145.50	2,437.00	117,652.53	79,100.00	79,100.00	(38,552.53)	(48.73) %
5090201 - Travel, Meetings & Conferences	21,588.65	4,427.49	101,158.88	92,679.00	92,679.00	(8,479.88)	(9.14) %
5090601 - Fines and Penalties	46.66	-	204.00	-	-	(204.00)	(100.00) %
5090808 - Employee Relations	669.74	850.00	32,386.33	72,500.00	72,500.00	40,113.67	55.32 %
Total Miscellaneous Expenses	36,450.55	7,714.49	251,401.74	244,279.00	244,279.00	(7,122.74)	(2.91) %
Interest Expense							
5110201 - Interest Expense	490.00	100.00	8,557.19	1,200.00	1,200.00	(7,357.19)	(613.09) %
Total Interest Expense	490.00	100.00	8,557.19	1,200.00	1,200.00	(7,357.19)	(613.09) %
Leases							
5121209 - Leases & Rentals	6,868.03	-	82,361.66	3,450.00	3,450.00	(78,911.66)	(2,287.29) %
5121212 - LV Mail Transit Cent	2,292.02	-	26,521.98	25,259.00	25,259.00	(1,262.98)	(5.00) %
Total Leases	9,160.05	-	108,883.64	28,709.00	28,709.00	(80,174.64)	(279.26) %
Total Expenses	3,672,669.34	4,871,327.72	44,991,530.87	48,698,757.00	48,698,757.00	3,707,226.13	7.61 %
Gross Surplus (Deficit) Subsidy	3,542,178.06	4,540,001.72	41,793,298.15	45,092,125.00	45,092,125.00	3,298,826.85	7.31 %
Local Operating Assistance							
4090101 - General Operating Assistance - Lehigh	(74,250.89)	92,682.00	561,907.57	473,550.00	473,550.00	88,357.57	18.65 %
4090102 - General Operating Assistance - Northampton	(55,285.45)	67,287.00	432,635.85	369,345.00	369,345.00	63,290.85	17.13 %
4090112 - Local Lehigh GOA PM	12,963.73	11,788.00	125,672.89	199,401.00	199,401.00	(73,728.11)	(36.97) %
4090113 - Local Lehigh GOA TL	408.00	330.37	2,605.61	2,999.80	2,999.80	(394.19)	(13.14) %
4090115 - Local Lehigh GOA ADA	-	-	23,363.58	24,997.49	24,997.49	(1,633.91)	(6.53) %
4090117 - Local Lehigh GOA VOH	-	2,516.15	12,820.35	33,474.49	33,474.49	(20,654.14)	(61.70) %
4090122 - Local NoCo GOA PM	9,779.65	11,525.00	94,805.86	138,323.00	138,323.00	(43,517.14)	(31.46) %
4090123 - Local NoCo GOA TL	307.80	220.29	1,965.64	1,999.91	1,999.91	(34.27)	(1.71) %
4090125 - Local NoCo GOA ADA	-	-	17,625.16	16,664.99	16,664.99	960.17	5.76 %
4090127 - Local North GOA VOH	-	1,677.43	9,671.49	22,316.32	22,316.32	(12,644.83)	(56.66) %
Total Local Operating Assistance	(106,077.16)	188,026.24	1,283,074.00	1,283,072.00	1,283,072.00	2.00	-
State Operating Assistance							
4110101 - General Operating Assistance - State	2,138,275.93	2,454,935.60	17,664,834.81	19,398,602.00	19,398,602.00	(1,733,767.19)	(8.93) %
4110102 - State GOA Prev Maint	113,730.51	379,471.00	1,102,526.05	1,632,489.00	1,632,489.00	(529,962.95)	(32.46) %
4110103 - State GOA Tire Lease	3,579.42	2,752.08	22,859.00	25,000.00	25,000.00	(2,141.00)	(8.56) %
4110105 - State GOA ADA	-	-	204,968.27	208,337.00	208,337.00	(3,368.73)	(1.61) %
4110107 - STATE GOA SAFETY	84,265.56	45,898.25	495,811.68	550,779.00	550,779.00	(54,967.32)	(9.97) %
4110111 - State GOA VOH	-	20,970.40	222,568.38	278,987.00	278,987.00	(56,418.62)	(20.22) %
Total State Operating Assistance	2,339,851.42	2,904,027.33	19,713,568.19	22,094,194.00	22,094,194.00	(2,380,625.81)	(10.77) %
Federal Operating Assistance							

LANtaBus
Income Statement Detailed (LANtaBus)
For Period Ending June 30, 2024

	PTD 06/30/2024		YTD 06/30/2024		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	ACTUAL	BUDGET	ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
4130102 - Fed GOA Prev Maint	545,895.54	1,211,136.00	5,292,019.19	6,160,000.00	6,160,000.00	(867,980.81)	(14.09) %
4130103 - Fed GOA Tire Lease	17,180.88	13,212.15	109,720.99	120,000.00	120,000.00	(10,279.01)	(8.56) %
4130105 - Fed GOA ADA	-	-	983,828.00	1,000,000.00	1,000,000.00	(16,172.00)	(1.61) %
4130107 - FED GOA SAFETY & SEC	84,265.56	45,898.00	495,811.68	550,779.00	550,779.00	(54,967.32)	(9.97) %
4130109 - FED GOA - ARPA	-	-	12,544,970.63	12,544,967.00	12,544,967.00	3.63	-
4130111 - Fed GOA VOH	-	177,702.00	709,243.65	1,339,113.00	1,339,113.00	(629,869.35)	(47.03) %
Total Federal Operating Assistance	647,341.98	1,447,948.15	20,135,594.14	21,714,859.00	21,714,859.00	(1,579,264.86)	(7.27) %
Total Subsidy	2,881,116.24	4,540,001.72	41,132,236.33	45,092,125.00	45,092,125.00	(3,959,888.67)	(8.78) %
Surplus (Deficit)	(661,061.82)	-	(661,061.82)	-	-	(661,061.82)	(100.00) %

LANtaVan June 2024 Unaudited Financial Statements

LANtaVan
June 2024 Unaudited Financial Statements

LANtaVan
Income Statement Summary
 For the Period Ending June 30, 2024

Revenue	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Passenger Fares	34,669	36,225	508,353	530,267	530,267	(21,914)	-4.1%
Non-Transportation Revenues	-	-	-	-	-	-	0.0%
Local Special Fare Assistance	182,144	241,990	2,525,695	3,021,752	3,021,752	(496,057)	-16.4%
State Reimbursements	233,831	244,210	2,754,115	2,522,996	2,522,996	231,119	9.2%
State Special Fare Assistance	390,084	457,408	3,959,700	4,492,889	4,492,889	(533,189)	-11.9%
Total Revenue	840,728	979,832	9,747,863	10,567,904	10,567,904	(820,041)	-7.8%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$9,747,863

Annual revenues total \$9,747,863. This represents a 7.8 percent decrease from the annual budget projection of \$10,567,904. Revenue ridership has increased approximately 15.7% from the prior year.

Passenger Revenues - \$508,353

General Public Fares (GPF) Copays - \$508,353

Annual GPF Copays completed the year 4.1 percent below the annual budget projection of \$530,267. Annual completed fare paying revenue trips, which includes trips performed under ADA, GMCO, GPB, Lottery and PWD programs, total 138,332 trips.

Collectively, fare paying revenue ridership has seen a 17.5 percent increase over the previous fiscal year, however, individual funding sources, such as GPB, have seen a decrease in trips when compared to the previous fiscal year.

- ADA – annual increase of 6.6 percent
- GMCO – annual increase of 650.0 percent
- GPB – annual decrease of 64.0 percent
- Lottery – annual decrease of 24.9 percent
- NUR – annual decrease of 37.1 percent
- PWD – annual increase of 4.1 percent

Local Special Fare Assistance - \$2,525,695

Collectively, Local Special Fare Assistance completed the year \$496,057 below annual budget projections, resulting in a negative 16.4 percent budget variance.

Lehigh County Area Agency on Aging (LCAAA) - \$40,550

Currently this line item represents revenue earned on ridership for Lehigh County AAA (LCAAA) sponsored clients. For those sponsored clients under 65 years of age, LCAAA pays the full fare of the trip and for those clients over 65 years of age, LCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. LCAAA under 65 revenue ridership has increased 118.6 percent while over 65 revenue ridership has increased 70.2 percent. LCAAA revenue represents a total of 9,074 completed revenue trips. AAA sponsors trips for several types of trip purposes. Current trip totals are representative of the following purposes:

- Medical – 4 trips, 0.1%
- Senior Center – 7,278 trips, 99.9%

Northampton County Area Agency on Aging (NCAAA) - \$75,802

Currently this line item represents revenue earned on ridership for Northampton County AAA (NCAAA) sponsored clients. For those sponsored clients under 65 years of age, NCAAA pays the full fare of the trip and for those clients over 65 years of age, NCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. NCAAA under 65 revenue ridership has increased by 30.0 percent while over 65 revenue ridership has increased 41.7 percent. NCAAA revenue represents a total of 15,036 completed revenue trips. AAA sponsors trips for several types of trip purposes. Current trip totals are representative of the following purposes:

- Senior Center – 15,036 trips, 100.0%

American with Disabilities Act (ADA) - \$2,372,340

This line item represents the annual operating costs of the ADA program less ADA client copays. Annual revenue consists of total revenue ridership of 42,430 trips, for total operating costs of \$2,559,032 less \$186,692 in ADA client copays.

Certification Services (CER) - \$37,003

This line item represents the cost of the LANTA sponsored transportation for potential paratransit consumers to/from their evaluations. Annual revenue reflects a total of 849 trips performed, an increase of 15.4 percent from the previous year.

State Reimbursements - \$6,713,815

Annual State Reimbursements are \$302,070 below annual budget projections, resulting in a negative 4.3 percent budget variance.

Senior Shared Ride Lottery - \$2,574,080

Shared Ride revenue is representative of 90,495 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery revenue is 11.2 percent above the annual budget projection of \$2,315,834. SSR Lottery ridership has increased 24.9 percent when compared to the previous fiscal year.

Persons with Disabilities (PWD) - \$180,034

PWD revenue is representative of 5,250 revenue trips and full 85% reimbursement from the Senior Shared Ride Lottery Program. PWD revenue is 13.1 percent below the annual budget projection of \$207,162. PWD ridership has increased 4.1 percent when compared to the previous fiscal year.

Lehigh County MATP - \$2,392,849

Lehigh County MATP revenue is representative of the total annual operating costs for the Lehigh County MA Program. Fy2024 Lehigh County MATP revenue is 0.1 percent below the annual budget projection of \$2,395,044. Collectively, revenue ridership for Lehigh County MATP totals 50,959 trips and has increased 37.2 percent when compared to the previous fiscal year. Lehigh County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 31,365
- MATP Out of County – 813
- MATP Mileage Reimbursement – 13,919
- MATP Fixed Route Reimbursement – 1,856
- MATP Pass-Through – 3,006

Northampton County MATP - \$1,566,851

Northampton County MATP revenue is representative of the total annual operating costs for the Northampton County MA Program. Fy2024 Northampton County MATP revenue is 25.3 percent below the annual budget projection of \$2,097,845. Collectively, revenue ridership for Northampton County MATP totals 32,697 trips and has increased 8.2 percent when

LANtaVan June 2024 Unaudited Financial Statements

compared to the previous fiscal year. Northampton County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 17,742
- MATP Out of County – 932
- MATP Mileage Reimbursement – 9,474
- MATP Fixed Route Reimbursement – 2,378
- MATP Pass-Through – 2,171

LANtaVan June 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending June 30, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	23,377	55,824	657,148	723,255	723,255	66,107	9.1%
Fringe Benefits	15,429	44,609	433,718	593,069	593,069	159,351	26.9%
Total Labor and Fringe Benefits	38,806	100,434	1,090,866	1,316,324	1,316,324	225,458	17.1%
Services	17,759	12,935	199,930	182,604	182,604	(17,326)	-9.5%
Fuel	92,860	108,886	1,061,208	1,276,429	1,276,429	215,222	16.9%
Tires & Tubes	-	-	-	-	-	-	0.0%
Materials & Supplies	4,071	3,142	43,861	40,337	40,337	(3,524)	-8.7%
Utilities	13,208	10,691	165,856	236,587	236,587	70,731	29.9%
Casualty & Liability	1,083	1,083	13,000	13,000	13,000	-	0.0%
Taxes	9,802	6,250	118,888	75,000	75,000	(43,888)	-58.5%
Purchase of Transportation Service	760,886	843,351	8,762,252	9,446,517	9,446,517	684,265	7.2%
Miscellaneous	(1,390)	1,528	5,102	25,500	25,500	20,398	80.0%
Interest	-	-	-	-	-	-	0.0%
Leases	69,681	76,410	834,662	895,928	895,928	61,266	6.8%
Total Expenses	1,006,765	1,164,712	12,295,625	13,508,227	13,508,227	1,212,602	9.0%
Gross Surplus (Deficit)	(166,038)	(184,879)	(2,547,762)	(2,940,323)	(2,940,323)	392,561	-13.4%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$12,295,625

Collectively, operating expenditures are below annual budget projections by \$1,212,602, a 9.0 percent budget variance.

Salaries and Wages - \$657,148

Annual Salaries and Wages are 9.1 percent below the annual budget projection of \$723,555. This is a direct result of the efficiencies put in place by the Paratransit division as well as the delegation of day-to-day tasks previously completed by senior management to front line employees.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2024 are as follows:

LANtaVan June 2024 Unaudited Financial Statements

- 7% Carbon Transit
- 47% LANtaBus
- 46% LANtaVan

The remaining staff salaries allocated to LANtaVan are equivalent to the direct time spent performing tasks related to the LANtaVan Division. Annual labor costs allocated to LANtaVan by department:

- Executive - \$27,794
- Finance - \$146,359
- Paratransit - \$269,245
- Rider Resources - \$213,750

Fringe Benefits - \$433,718

FICA - \$50,272

Current costs are based on the calculation of 7.65% of current salaries and wages.

Fringe Benefits - \$383,446

Costs include the allocation of benefit costs to the LANtaVan Division for staff time to administer the paratransit program. Fringe benefits are allocated at 66% of total wages.

Collectively, fringe benefits are 26.9 percent below budget projections due to the decrease in salaries and wage costs allocated to the LANtaVan division.

Outside Services - \$199,930

Annual costs reflect an increase of 9.5 percent over the annual budget projection of \$182,604. The net increase can be attributed to the following:

- Computer & Technical Services – Current costs have exceeded current budget projections by 21.9%. This is attributed to the additional IT services needed for the upgrade of computer equipment at the Paratransit facility as well as services needed at the Rider Resources Center.
- Online Sales - Current costs have exceeded current budget projections by 5.1%. This line item includes the fees associated with online sales transactions for ticket purchases and EcoPay balance replenishments via the current online platform, Square Inc. Costs are outpacing current budget projections due to more clients moving to the EcoPay option.

LANtaVan June 2024 Unaudited Financial Statements

- Building Maintenance and Repairs - Annual budget did not anticipate any costs for building maintenance and repairs. Annual costs are representative of costs for overhead doors repairs, pest control and the HVAC preventative maintenance contract for the Paratransit facility as well as the costs to tint the windows at the Rider Resource Center.
- Radio Maintenance and Repairs – Annual costs exceeded the annual budget projection due to an increase in preventative maintenance costs of the radios and repeaters for the paratransit system.
- Office Equipment Maintenance and Repairs - Annual budget did not anticipate any costs for office equipment maintenance and repairs. Annual costs are representative of costs for repairs to office equipment used exclusively by paratransit staff.
- Security Services – Annual costs exceeded budget projections due to an increase in security monitoring services applicable to the paratransit system.

Materials and Supplies - \$43,861

Annual costs reflect an increase of 8.7 percent over the annual budget projection of \$40,337.

Janitorial Supplies - \$142

The annual budget did not anticipate any costs for janitorial supplies.

Office Supplies - \$31,636

Annual costs are representative of routine purchases of office and computer supplies, reprinting of LANtaVan applications, brochures, and offsite storage fees. Annual costs exceeded annual budget projections by 29.1%, as a result of an increase in offsite storage fees.

Building Maintenance Parts and Supplies - \$161

The annual budget did not anticipate any costs for building maintenance parts and supplies.

LANtaVan June 2024 Unaudited Financial Statements

Freight - \$11,922

Annual costs are representative of the postage expense of LANtaVan specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. For Fy24, LANtaVan received \$372 in prepaid postage costs from online transactions.

Fuel - \$1,061,208

LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Annual costs represent those transactions and are below the annual budget projection of \$1,276,429, by approximately \$216K, representing a 16.9% budget variance. Annual costs are representative of a total of 310,188 gallons, with an average cost per gallon of \$3.42.

Utilities - \$165,856

Collectively, annual utility costs reflect an overall decrease of 29.9%, an amount of approximately \$71K under FY 2024 budget projections of \$236,587. Costs are representative of electric, heating, water and sewer costs for the Paratransit facility as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane. The net decrease can be attributed to the following:

- IVR – Budget projections anticipated a higher number of automated calls due to an anticipated greater number of clients moving to EcoPay.
- Telephone – The costs for internet and landline services were split during the fiscal year. Resulting in a clear depiction of telephone services, which were less than anticipated amounts.
- Electric – Utility rates were capped during the fiscal year.
- Water and Sewer – Budget projections did not anticipate water and sewer costs.
- Heating – Costs were below budget projections due to a lock in of energy rates and a mild winter.
- Internet fees/services - The costs for internet and landline services were split during the fiscal year. Resulting in a clear depiction of internet services, which were significantly less than anticipated amounts
- Radio/Tower Infrastructure – Annual costs are below budget projections due to the removal of obsolete equipment from preventative maintenance contract coverage.

Purchased Transportation (P/T) - \$8,762,252

Collectively, annual P/T costs are below the current budget projection of \$9,446,517, a 7.2% budget variance. The expense reflects the various components of the Purchased Transportation contract, the per trip charge, per revenue hour charge, pass-through entities, fuel costs, mass transit, and mileage reimbursements.

Shared Ride - \$8,424,171

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for paratransit service plus the agreed upon fixed cost portion for FY 2024. This line item includes State Shared Ride, PwD, ADA and MATP transportation. This line item is currently below budget projections by approximately \$262K, representing a 3.0% budget variance.

Pass-Through Entities - \$59,920

This line item represents the reimbursements to applicable Pass-Through Entities for the MATP program. Reimbursements are based on the actual costs. Collectively, annual costs are below budget projections by approximately \$2K, a 3.3 percent budget variance.

Lehigh County Fixed Route Reimbursements - \$1,206

This line item represents the fixed route reimbursements for the Lehigh County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip. FY 2024 actual costs are below the annual budget projection of \$2,110, by 42.8%. Annual Lehigh County MATP fixed route reimbursement trips total 1,716; a 28.1% decrease when compared to the prior fiscal year.

Lehigh County Mileage Reimbursements - \$35,056

This line item represents the mileage, parking, and toll reimbursements for the Lehigh County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. Annual costs have exceeded the annual budget projection of \$11,730, by 198.9%. Annual Lehigh County MATP mileage reimbursement trips total 11,523; a 257.9% increase when compared to the prior fiscal year.

Northampton County Fixed Route Reimbursements - \$1,568

This line item represents the fixed route reimbursements for the Northampton County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip. FY 2024 actual costs are below the annual budget projection of \$3,791, by 58.6%. Annual Northampton County MATP fixed route reimbursement trips total 2,152; a 28.9%

LANtaVan June 2024 Unaudited Financial Statements

decrease when compared to the prior fiscal year. During the month of May, the Authority reclassified from this account a total of \$5,580 in reimbursements of mass transit expenditures to align with the proper reporting requirements of the Medical Assistance Transportation Program.

Northampton County Mileage Reimbursements - \$27,829

This line item represents the mileage, parking, and toll reimbursements for the Northampton County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. FY 2024 actual costs have exceeded the annual budget projection of \$24,056, by 15.7%. Annual Northampton County MATP mileage reimbursement trips total 7,411; a 26.3% increase when compared to the prior fiscal year.

Northampton County Mass Transit Reimbursements - \$6,018

This line item represents the mass transit reimbursements for the Northampton County MATP program. Mass Transit reimbursements represent the cost of the tickets given to eligible clients and the costs of the taxi services needed to accommodate transportation when the fixed route service is not available during their time of need for transportation services. FY 2024 budget did not account for mass transit reimbursements separately as the mass transit costs were accounted for on the Northampton County Fixed Route Reimbursement line. Due to the increase in costs of this type of reimbursement and clarification on reporting requirements, the Authority reclassified to this account a total \$5,580 in reimbursements of mass transit expenditures to align with the proper reporting requirements of the Medical Assistance Transportation Program.

MA Out of County (MA OOC) Lehigh and Northampton - \$206,485

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Lehigh and Northampton counties. Annual costs are well below the annual budget projection of \$649,398, by 214.5%. Total MA OOC completed revenue trips of 1,745 have decreased 32.8% when compared to the prior fiscal year.

Miscellaneous - \$5,102

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item.

LANtaVan June 2024 Unaudited Financial Statements

Dues and Subscriptions - \$4,500

Dues and Subscriptions costs are below the current budget projection of \$15,500, by 71.0%.

Training and Travel - \$602

Travel and training costs for LANtaVan staff are below the current budget projection of \$10,000, by 94.0%.

Leases - \$834,662

Per the terms of the Purchased Transportation contract, LANTA is to provide a facility to be used by TransDev. LANTA is responsible for the lease payment of the paratransit facility. Annual costs are below budget projections by \$61,266, representing a 7.3% budget variance.

LANtaVan June 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending June 30, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy		-			-	-	
State Subsidy	166,038	184,879	2,547,762	2,940,323	2,940,323	392,561	13.4%
Federal Subsidy					-	-	
Total Subsidy	166,038	184,879	2,547,762	2,940,323	2,940,323	392,561	13.4%
Surplus (Deficit)	-	0	-	0	0	0	-

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$2,547,762

The year-to-date deficit recorded on LANtaVan totals \$2,547,762. This represents a 13.4 percent decrease from the annual budget projection of \$2,940,323. Current total subsidies equal the amount of the deficit and have been provided by the following source:

State Subsidy - \$2,547,762

The annual subsidy amount represents the amount of Act 44 reserves needed to fund the remaining balance of the unfunded Senior Shared Ride deficit.

LANtaVan June 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

LANtaVan
June 30, 2024

	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 124,529.60	\$ 287,093.11	\$ 245,525.52	\$ 657,148.23
Other Paid Absences	9,962.37	22,967.45	19,642.04	52,571.86
Fringe Benefits	72,227.17	166,514.00	142,404.80	381,145.97
Services	39,119.30	90,186.45	70,623.83	199,929.58
Materials & Supplies	8,311.60	19,161.72	16,387.34	43,860.66
Fuel	201,098.89	463,617.54	396,491.37	1,061,207.80
Utilities	31,429.70	72,458.68	61,967.54	165,855.92
Insurances	2,463.49	5,679.39	4,857.08	12,999.96
Taxes	22,529.28	51,939.48	44,419.27	118,888.03
Purchased Transportation	1,887,648.44	4,351,823.77	2,451,102.46	8,690,574.67
MA Reimbursements			71,677.66	71,677.66
Miscellaneous Expense	1,543.55	3,558.54	-	5,102.09
Leases	158,168.53	364,645.00	311,848.84	834,662.37
Total Expenditures	2,559,031.92	5,899,645.13	3,836,947.75	\$ 12,295,624.80
Passenger Fares	186,692.00	321,661.00	-	\$ 508,353.00
Program Reimbursements				
Lottery - Shared Ride		2,574,080.30		2,574,080.30
Lottery - PWD		180,034.20		180,034.20
Area Agency on Aging		116,352.02		116,352.02
MATP - Lehigh County		78,444.96	2,314,404.53	2,392,849.49
MATP - Northampton County		44,307.40	1,522,543.37	1,566,850.77
Total Program Reimbursements	-	2,993,218.88	3,836,947.75	\$ 6,830,166.78
Gross Surplus/(Deficit)	(2,372,339.92)	(2,584,765.25)	-	\$ (4,957,105.17)
Subsidy				
State Operating Assistance - CER		37,003.25		\$ 37,003.25
ADA - Federal/State/Local	1,229,785.00			1,229,785.00
ADA - PM	948,935.96			948,935.96
State Operating Assistance - Reserves	193,618.96	2,547,762.00		2,741,380.96
Total Subsidy by Program	2,372,339.92	2,584,765.25	-	\$ 4,957,105.17
Surplus/(Deficit)	-	-	-	-
Total Trips	42,430	97,819	83,656	
Avg Cost per Trip	\$ 60.31	\$ 60.31	\$ 45.87	
Avg Passenger Revenue per Trip	\$ 4.40	\$ 33.89		
Avg Subsidy per Trip	\$ 55.91	\$ 26.42		

Note: Totals and percentage may not be precise due to independent rounding

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending June 30, 2024

	PTD 06/30/2024		YTD 06/30/2024		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE)	
	ACTUAL	BUDGET	ACTUAL	BUDGET		AMOUNT	PERCENT
Revenue							
Passenger Fares							
4010101 - General Public Fares	34,669.05	36,225.29	508,353.00	530,266.99	530,266.99	(21,913.99)	(4.13) %
Total Passenger Fares	34,669.05	36,225.29	508,353.00	530,266.99	530,266.99	(21,913.99)	(4.13) %
Local Fare Assistance							
4109901 - Local Fare Assistance - Lehigh AAA	3,713.60	3,587.14	40,549.72	23,648.01	23,648.01	16,901.71	71.47 %
4109902 - Local Fare Assistance - Northampton AAA	6,544.80	6,205.93	75,802.30	61,347.00	61,347.00	14,455.30	23.56 %
4109903 - Local Fare Assistance - ADA	169,455.33	231,153.05	2,372,339.91	2,924,232.01	2,924,232.01	(551,892.10)	(18.87) %
4109909 - Local Fare Assistance - CER	2,430.40	1,043.75	37,003.25	12,525.00	12,525.00	24,478.25	195.43 %
Total Local Fare Assistance	182,144.13	241,989.87	2,525,695.18	3,021,752.02	3,021,752.02	(496,056.84)	(16.41) %
State Fare Assistance							
4120201 - State Fare Assistance - Shared Ride	215,896.55	227,534.45	2,574,080.30	2,315,833.99	2,315,833.99	258,246.31	11.15 %
4120202 - Persons With Disabilities	17,934.10	16,675.21	180,034.20	207,162.01	207,162.01	(27,127.81)	(13.09) %
4129901 - State Fare Assistance - Lehigh MATP	187,398.33	275,646.53	2,392,849.49	2,395,043.99	2,395,043.99	(2,194.50)	(0.09) %
4129902 - State Fare Assistance - Northampton MATP	202,685.63	181,760.99	1,566,850.77	2,097,845.00	2,097,845.00	(530,994.23)	(25.31) %
Total State Fare Assistance	623,914.61	701,617.18	6,713,814.76	7,015,884.99	7,015,884.99	(302,070.23)	(4.30) %
Total Revenue	840,727.79	979,832.34	9,747,862.94	10,567,904.00	10,567,904.00	(820,041.06)	(7.75) %
Expenses							
Salaries							
5010201 - Salaries & Wages	23,377.06	55,824.35	657,148.22	723,255.13	723,255.13	66,106.91	9.14 %
Total Salaries	23,377.06	55,824.35	657,148.22	723,255.13	723,255.13	66,106.91	9.14 %
Fringe Benefits							
5020101 - FICA	1,788.34	4,270.57	50,271.84	55,329.03	55,329.03	5,057.19	9.14 %
5021501 - Other Fringe Benefit Distribu- tion	13,640.52	40,338.85	383,445.99	537,740.18	537,740.18	154,294.19	28.69 %
Total Fringe Benefits	15,428.86	44,609.42	433,717.83	593,069.21	593,069.21	159,351.38	26.86 %
Services							
5030302 - Accounting and Audit Fees	1,475.84	1,418.33	17,250.00	17,019.96	17,019.96	(230.04)	(1.35) %
Expense							
5030306 - Computer & Other Technical Services	11,241.67	9,172.87	129,072.88	106,160.01	106,160.01	(22,912.87)	(21.58) %
5030310 - Online Sales Fees	989.87	960.80	10,905.14	10,375.01	10,375.01	(530.13)	(5.10) %
5030501 - Building Maintenance & Re- pairs	861.17	-	11,988.37	-	-	(11,988.37)	(100.00) %
5030503 - Service Vehicles Mainte- nance and Repairs	-	513.43	-	26,418.97	26,418.97	26,418.97	100.00 %
5030504 - Radio Maintenance & Re- pairs	2,740.00	657.13	26,445.00	19,652.00	19,652.00	(6,793.00)	(34.56) %
5030506 - Office Equipment Mainte- nance & Repairs	205.14	-	1,606.51	-	-	(1,606.51)	(100.00) %
5030601 - Janitorial Services	124.88	120.66	1,350.63	1,994.99	1,994.99	644.36	32.29 %
5039903 - Security Services	119.95	92.22	1,311.06	982.97	982.97	(328.09)	(33.37) %
Total Services	17,758.52	12,935.44	199,929.59	182,603.91	182,603.91	(17,325.68)	(9.48) %
Materials & Supplies							
5049903 - Janitorial Supplies	-	-	141.56	-	-	(141.56)	(100.00) %
5049904 - Office & Computer Supplies	3,126.01	1,865.90	31,635.70	24,500.00	24,500.00	(7,135.70)	(29.12) %
5049907 - Building Maintenance Parts &	-	-	160.98	-	-	(160.98)	(100.00) %

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Supplies	945.26	1,276.51	11,922.42	15,837.01	15,837.01	3,914.59	24.71 %
5049909 - Freight	4,071.27	3,142.41	43,860.66	40,337.01	40,337.01	(3,523.65)	(8.73) %
Total Materials & Supplies							
Fuel	294.67	-	331.94	-	-	(331.94)	(100.00) %
5040106 - Gasoline	294.67	-	331.94	-	-	(331.94)	(100.00) %
Total Fuel							
Utilities	1,347.28	1,893.84	15,269.27	16,166.03	16,166.03	896.76	5.54 %
5050101 - IVR Expenses	658.44	440.42	3,621.41	4,799.99	4,799.99	1,178.58	24.55 %
5050201 - Telephone Expense	2,960.75	3,240.68	34,174.69	46,282.01	46,282.01	12,107.32	26.15 %
5050202 - Electric	229.88	92.96	26,948.49	58,204.00	58,204.00	(6,841.23)	(100.00) %
5050203 - Water & Sewer	1,916.96	1,615.17	42,134.38	70,831.00	70,831.00	31,255.51	53.69 %
5050204 - Heating	2,876.25	3,408.36	705.00	40,304.16	40,304.16	(42,134.38)	(100.00) %
5050210 - Internet Fees	100.74	10,691.43	165,855.92	236,587.19	236,587.19	70,771.27	29.89 %
5050401 - Internet Services	3,117.50	1,083.33	12,999.96	12,999.96	12,999.96	-	-
5050501 - Radio/Tower Infrastr	13,207.80	1,083.33	12,999.96	12,999.96	12,999.96	-	-
Total Utilities							
Insurance	1,083.33	1,083.33	12,999.96	12,999.96	12,999.96	-	-
5060801 - Commercial Insurance	1,083.33	1,083.33	12,999.96	12,999.96	12,999.96	-	-
Total Insurance							
Taxes	9,802.08	6,250.00	118,888.03	75,000.00	75,000.00	(43,888.03)	(58.51) %
5070101 - Real Estate Taxes	9,802.08	6,250.00	118,888.03	75,000.00	75,000.00	(43,888.03)	(58.51) %
Total Taxes							
Purchased Transportation	696,751.12	768,938.31	8,424,170.57	8,686,077.37	8,686,077.37	261,906.80	3.01 %
5080101 - Purchased Transportation - Easton Coach	92,564.93	108,885.55	1,060,875.86	1,276,429.45	1,276,429.45	215,553.59	16.88 %
5080104 - Purchased Transportation - ECC Fuel	-	76,296.29	-	893,767.89	893,767.89	893,767.89	100.00 %
5080106 - P/T ECC Rent	1,800.00	1,128.00	1,910.00	1,410.00	1,410.00	(500.00)	(35.46) %
5080154 - Purchased Transportation - Community Svc	6,615.00	1,628.59	8,090.00	7,439.00	7,439.00	(651.00)	(8.75) %
5080155 - Purchased Transportation - Step by Step	18,995.00	22,888.52	40,977.00	53,895.00	53,895.00	12,918.00	23.96 %
5080157 - Purchased Transportation - KidsPeace	1,334.16	829.56	1,648.08	1,412.01	1,412.01	(236.07)	(16.71) %
5080161 - Purchased Transportation - New Vitae	7,294.44	-	7,294.44	5,200.00	5,200.00	(2,094.44)	(40.27) %
5080165 - Purchased Transportation - CLIU	73.92	698.44	1,206.48	2,109.64	2,109.64	903.16	42.81 %
5080166 - P/T - Lehigh County Fixed Route	6,208.60	1,736.23	35,055.79	11,729.60	11,729.60	(23,326.19)	(198.86) %
5080167 - P/T - Lehigh County Mileage	147.18	961.01	1,567.50	3,790.62	3,790.62	2,223.12	58.64 %
5080168 - P/T - Northampton County Fixed	5,426.40	3,956.16	27,829.41	24,056.15	24,056.15	(3,773.26)	(15.68) %
5080169 - P/T - Northampton County Mileage	438.06	-	6,018.48	-	-	(6,018.48)	(100.00) %
5080171 - P/T - Northampton County Mass Transit	41,363.09	-	98,697.51	-	-	(98,697.51)	(100.00) %
5080198 - Purchased Transportation - NC MA Out of County	(25,561.31)	40,586.55	107,787.06	649,398.03	649,398.03	541,610.97	83.40 %
5080199 - Purchased Transportation - MA Out of County	853,450.59	1,028,533.21	9,823,128.18	11,616,714.76	11,616,714.76	1,793,586.58	15.43 %
Total Purchased Transportation							
Miscellaneous Expenses							

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
5090101 - Dues and Subscriptions Expense	(1,639.71)	1,294.02	4,500.04	15,500.00	15,500.00	10,999.96	70.96 %
5090201 - Travel, Meetings & Conferences	250.00	234.04	602.06	10,000.00	10,000.00	9,397.94	93.97 %
Total Miscellaneous Expenses	(1,389.71)	1,528.06	5,102.10	25,500.00	25,500.00	20,397.90	79.99 %
Leases	69,680.99	113.94	834,662.37	2,159.99	2,159.99	(832,502.38)	(38,541.95) %
5121209 - Leases & Rentals	69,680.99	113.94	834,662.37	2,159.99	2,159.99	(832,502.38)	(38,541.95) %
Total Leases	1,006,765.46	1,164,711.59	12,295,624.80	13,508,227.16	13,508,227.16	1,212,602.36	8.97 %
Total Expenses	166,037.67	184,879.25	2,547,761.86	2,940,323.16	2,940,323.16	392,561.30	13.35 %
Gross Surplus (Deficit)							
Subsidy							
State Operating Assistance	166,037.67	184,879.25	2,547,761.86	2,940,323.17	2,940,323.17	(392,561.31)	(13.35) %
4110101 - General Operating Assistance - State							
Total State Operating Assistance	166,037.67	184,879.25	2,547,761.86	2,940,323.17	2,940,323.17	(392,561.31)	(13.35) %
Total Subsidy	166,037.67	184,879.25	2,547,761.86	2,940,323.17	2,940,323.17	(392,561.31)	(13.35) %
Surplus (Deficit)	-	-	-	0.01	0.01	(0.01)	(100.00) %

LANtaVan May 2024 Unaudited Financial Statements

LANtaVan
May 2024 Unaudited Financial Statements

LANtaVan
Income Statement Summary
 For the Period Ending May 31, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Revenue							
Passenger Fares	55,245	38,395	473,684	494,042	530,267	(20,358)	-4.1%
Non-Transportation Revenues	-	-	-	-	-	-	0.0%
Local Special Fare Assistance	231,645	237,531	2,343,551	2,779,762	3,021,752	(436,211)	-15.7%
State Reimbursements	264,566	238,212	2,520,284	2,278,786	2,522,996	241,498	10.6%
State Special Fare Assistance	345,517	378,008	3,569,616	4,035,481	4,492,889	(465,865)	-11.5%
Total Revenue	896,973	892,146	8,907,135	9,588,072	10,567,904	(680,937)	-7.1%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$8,907,135

Year to date revenues total \$8,907,135. This represents a 7.1 percent decrease from the current year's budget projection of \$9,588,072. Revenue ridership has increased approximately 17.8% from the prior year period.

Passenger Revenues - \$473,684

General Public Fares (GPF) Copays -\$473,684

GPF Copays is currently running 4.1 percent below the current year budget projection of \$494,042. Year-to-date completed fare paying revenue trips, which includes trips performed under ADA, GMCO, GPB, Lottery and PWD programs, total 126,734 trips.

Collectively, fare paying revenue ridership has seen a 15.9 percent increase over the previous fiscal year, however, individual funding sources, such as GPB, have seen a decrease in trips when compared to the previous fiscal year period. GPB revenue trips have decreased 66.8 percent when compared to the previous fiscal period.

Local Special Fare Assistance - \$2,343,551

Collectively, Local Special Fare Assistance is \$436,211 below current year budget projections, resulting in a negative 15.7 percent budget variance.

Lehigh County Area Agency on Aging (LCAAA) - \$36,836

Currently this line item represents revenue earned on ridership for Lehigh County AAA (LCAAA) sponsored clients. For those sponsored clients under 65 years of age, LCAAA pays the full fare of the trip and for those clients over 65 years of age, LCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. LCAAA under 65 revenue ridership has increased 118.6 percent while over 65 revenue ridership has increased 83.9 percent. LCAAA revenue represents a total of 8,248 completed revenue trips. AAA sponsors trips for several types of trip purposes. Current trip totals are representative of the following purposes:

- Medical – 4 trips, 0.1%
- Senior Center – 8,244 trips, 99.9%

Northampton County Area Agency on Aging (NCAAA) - \$69,258

Currently this line item represents revenue earned on ridership for Northampton County AAA (NCAAA) sponsored clients. For those sponsored clients under 65 years of age, NCAAA pays the full fare of the trip and for those clients over 65 years of age, NCAAA pays the 15% copay while the remaining 85% is paid for by the Senior Shared Ride Lottery Program. NCAAA under 65 revenue ridership has increased by 35.7 percent while over 65 revenue ridership has increased 44.3 percent. NCAAA revenue represents a total of 13,757 completed revenue trips. AAA sponsors trips for several types of trip purposes. Current trip totals are representative of the following purposes:

- Senior Center – 13,757 trips, 100.0%

American with Disabilities Act (ADA) - \$2,202,885

This line item represents the total operating costs of the ADA program less ADA client copays. Current year-to-date revenue consists of a total revenue ridership of 38,952 trips, for total operating costs of \$2,374,273 less \$171,389 in ADA client copays.

Certification Services (CER) - \$34,573

This line item represents the cost of the LANTA sponsored transportation for potential paratransit consumers to/from their evaluations. The current year-to-date amount reflects a total of 849 trips performed, an increase of 74.7 percent from the previous year.

State Reimbursements - \$6,089,900

Collectively, State Reimbursements are \$224,368 below current year budget projections, resulting in a negative 3.6 percent budget variance.

Senior Shared Ride Lottery - \$2,358,184

Shared Ride revenue is representative of 82,918 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery revenue is 12.9 percent above the current year budget projection of \$2,088,300. SSR Lottery ridership has increased 27.0 percent when compared to the previous fiscal year period.

Persons with Disabilities (PWD) - \$162,100

PWD revenue is representative of 4,727 revenue trips and full 85% reimbursement from the Senior Shared Ride Lottery Program. PWD revenue is 14.9 percent below the current budget projection of \$190,487. PWD ridership has increased 1.9 percent when compared to the previous fiscal year period.

Lehigh County MATP - \$2,205,451

Lehigh County MATP revenue is representative of the total operating costs through May 31, 2024. Currently Lehigh County MATP revenue is 4.1 percent above the current budget projection of \$2,119,397. Collectively, revenue ridership for Lehigh County MATP totals 43,959 trips and has increased 36.0 percent when compared to the previous fiscal year period. Lehigh County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 28,819
- MATP Out of County – 797
- MATP Mileage Reimbursement – 11,523
- MATP Fixed Route Reimbursement – 1,716
- MATP Pass-Through – 1,104

Northampton County MATP - \$1,364,165

Northampton County MATP revenue is representative of the total operating costs through May 31, 2024. Currently Northampton County MATP revenue is 28.8 percent below the current year budget projection of \$1,916,084. Collectively, revenue ridership for Northampton County MATP totals 27,625 trips and has increased 3.1 percent when

LANtaVan May 2024 Unaudited Financial Statements

compared to the previous fiscal year period. Northampton County MATP revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 16,419
- MATP Out of County – 898
- MATP Mileage Reimbursement – 7,411
- MATP Fixed Route Reimbursement – 2,152
- MATP Pass-Through – 745

LANtaVan May 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending May 31, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Labor	112,396	53,918	633,771	613,512	723,255	(20,259)	-3.3%
Fringe Benefits	74,181	44,308	418,289	548,460	593,069	130,171	23.7%
Total Labor and Fringe Benefits	186,577	98,226	1,052,060	1,161,972	1,316,324	109,912	9.5%
Services	16,085	30,852	182,171	169,668	182,604	(12,503)	-7.4%
Fuel	98,964	106,302	968,311	1,167,544	1,276,429	199,233	17.1%
Tires & Tubes	-	-	-	-	-	-	0.0%
Materials & Supplies	2,862	3,357	39,789	37,195	40,337	(2,595)	-7.0%
Utilities	12,937	16,150	152,648	225,896	236,587	73,248	32.4%
Casualty & Liability	1,083	1,083	11,917	11,917	13,000	-	0.0%
Taxes	9,802	6,250	109,086	68,750	75,000	(40,336)	-58.7%
Purchase of Transportation Service	763,133	771,073	8,001,404	8,657,084	9,446,517	655,680	7.6%
Miscellaneous	61	1,528	6,492	23,972	25,500	17,480	72.9%
Interest	-	-	-	-	-	-	0.0%
Leases	69,681	76,296	764,981	819,518	895,928	54,536	6.7%
Total Expenses	1,161,185	1,111,117	11,288,859	12,343,515	13,508,227	1,054,656	8.5%
Gross Surplus (Deficit)	(264,212)	(218,971)	(2,381,724)	(2,755,443)	(2,940,323)	373,719	-13.6%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$11,288,859

Salaries and Wages - \$633,771

As of the current fiscal period, Salaries and Wages are 3.3 percent above the current budget projection of \$613,512. This continues to be a direct result of the efficiencies put in place by the Paratransit division as well as the delegation of day-to-day tasks previously completed by senior management to front line employees.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2024 are as follows:

- 7% Carbon Transit
- 47% LANtaBus
- 46% LANtaVan

LANtaVan May 2024 Unaudited Financial Statements

The remaining staff salaries allocated to LANtaVan are equivalent to the direct time spent performing tasks related to the LANtaVan Division. Current labor costs allocated to LANtaVan by department:

- Executive - \$25,331
- Finance - \$140,317
- Paratransit - \$260,728
- Rider Resources - \$207,395

Fringe Benefits - \$418,289

FICA - \$48,484

Current costs are based on the calculation of 7.65% of current salaries and wages.

Fringe Benefits- \$369,805

Costs include the allocation of benefit costs to the LANtaVan Division for staff time to administer the paratransit program. Fringe benefits are allocated at 66% of total wages.

Collectively, fringe benefits are 23.7 percent below budget projections due to the decrease in salaries and wage costs allocated to the LANtaVan division.

Outside Services - \$182,171

Collectively, current costs reflect an increase of 7.4 percent over the current year's budget projection of \$169,668. The net increase can be attributed to the following:

- Computer & Technical Services – Current costs have exceeded current budget projections by 21.5%. This is attributed to the additional IT services needed for the upgrade of computer equipment at the Paratransit facility as well as services needed at the Rider Resources Center.
- Online Sales - Current costs have exceeded current budget projections by 5.3%. This line item includes the fees associated with online sales transactions for ticket purchases and EcoPay balance replenishments via the current online platform, Square Inc. Costs are outpacing current budget projections due to more clients moving to the EcoPay option.
- Building Maintenance and Repairs - Current year budget did not anticipate any costs for building maintenance and repairs. Current costs are representative of costs for overhead doors repairs, pest control and the HVAC preventative maintenance

LANtaVan May 2024 Unaudited Financial Statements

contract for the Paratransit facility as well as the costs to tint the windows at the Rider Resource Center.

- Radio Maintenance and Repairs – Current costs are outpacing current budget projections due to an increase in preventative maintenance costs of the radios and repeaters for the paratransit system.
- Office Equipment Maintenance and Repairs - Current year budget did not anticipate any costs for office equipment maintenance and repairs. Current costs are representative of costs for repairs to office equipment used exclusively by paratransit staff.
- Security Services - Current costs are outpacing current budget projections due to an increase in security monitoring services applicable to the paratransit system.

Materials and Supplies - \$39,789

Current costs reflect an increase of 7.0 percent over the current year's budget projection of \$37,195.

Janitorial Supplies - \$142

The current year's budget did not anticipate any costs for janitorial supplies.

Office Supplies - \$28,510

Current costs are for routine purchases of office and computer supplies, reprinting of LANtaVan applications, brochures, and offsite storage fees. Current costs are outpacing current budget projections by 26.0%, due to an increase in offsite storage fees.

Building Maintenance Parts and Supplies - \$161

The current year's budget did not anticipate any costs for building maintenance parts and supplies.

Freight - \$10,977

Current costs are for the postage expense of LANtaVan specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. To date we have received \$341 in prepaid postage costs from online transactions.

LANtaVan May 2024 Unaudited Financial Statements

Utilities - \$152,648

Collectively, utility costs are resulting in an overall decrease of 32.4%, an amount of approximately \$73K under FY 2024 budgeted projections of \$225,896. Costs are representative of electric, heating, water and sewer costs for the Paratransit facility as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane.

Purchased Transportation (P/T) - \$8,001,404

Collectively, current P/T costs are below the current budget projection of \$8,657,084, a 7.6% budget variance. The expense reflects the various components of the Purchased Transportation contract, the per trip charge, per revenue hour charge, pass-through entities, fuel costs, mass transit, and mileage reimbursements.

Shared Ride - \$7,727,419

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for paratransit service plus the agreed upon fixed cost portion for FY 2024. This line item includes State Shared Ride, PwD, ADA and MATP transportation. This line item is currently below budget projections by approximately \$190K, representing a 2.4% budget variance.

Fuel - \$968,311

Per the terms of the Purchased Transportation contract, LANTA is responsible for the fuel costs for the revenue fleet vehicles. LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Current costs represent those transactions and are below the current budget projection of \$1,167,544, by approximately \$199K, representing a 17.1% budget variance. Year to date costs is representative of a total 310,188 gallons, with an average cost per gallon of \$3.42.

Lehigh County Fixed Route Reimbursements - \$1,133

This line item represents the fixed route reimbursements for the Lehigh County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip. FY 2024 actual costs are below the current budget projection of \$1,411, by 19.7%. To date, Lehigh County MATP fixed route reimbursement trips total 1,716; a 28.1% decrease when compared to the prior fiscal year period.

LANtaVan May 2024 Unaudited Financial Statements

Lehigh County Mileage Reimbursements - \$28,847

This line item represents the mileage, parking, and toll reimbursements for the Lehigh County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, due to the COVID pandemic, while parking and tolls are based on the actual costs. FY 2024 actual costs have exceeded the current budget projection of \$18,854, by 188.7%. To date, Lehigh County MATP mileage reimbursement trips total 11,523; a 257.9% increase when compared to the prior fiscal year period.

Northampton County Fixed Route Reimbursements - \$1,420

This line item represents the fixed route reimbursements for the Northampton County MATP program. Fixed route reimbursements are currently reimbursed at a rate of \$.67 per trip. FY 2024 actual costs are below the current budget projection of \$2,830, by 49.8%. To date, Northampton County MATP fixed route reimbursement trips total 2,152; a 28.9% decrease when compared to the prior fiscal year period. During the month of May, the Authority reclassified from this account a total of \$5,580 in reimbursements of mass transit expenditures to align with the proper reporting requirements of the Medical Assistance Transportation Program.

Northampton County Mileage Reimbursements - \$22,403

This line item represents the mileage, parking, and toll reimbursements for the Northampton County MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, due to the COVID pandemic, while parking and tolls are based on the actual costs. FY 2024 actual costs have exceeded the current budget projection of \$20,100, by 11.5%. To date, Northampton County MATP mileage reimbursement trips total 7,411; a 26.3% increase when compared to the prior fiscal year period.

Northampton County Mass Transit Reimbursements - \$5,580

This line item represents the mass transit reimbursements for the Northampton County MATP program. Mass Transit reimbursements represent the cost of the tickets given to eligible clients and the costs of the taxi services needed to accommodate transportation when the fixed route service is not available during their time of need for transportation services. FY 2024 budget did not account for mass transit reimbursements separately as the mass transit costs were accounted for on the Northampton County Fixed Route Reimbursement line. Due to the increase in costs of this type of reimbursement and clarification on reporting requirements, the Authority reclassified to this account a total \$5,580 in reimbursements of mass transit expenditures to align with the proper reporting requirements of the Medical Assistance Transportation Program.

LANtaVan May 2024 Unaudited Financial Statements

MA Out of County (MA OOC) - \$190,683

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Lehigh and Northampton counties. Year to date costs are well below the current year budget projection of \$608,811, by 68.7%. Total MA OOC completed revenue trips of 1,695 have decreased 28.9% when compared to the prior fiscal year period.

Miscellaneous - \$6,492

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item.

Dues and Subscriptions - \$6,140

Dues and Subscriptions costs are below the current budget projection of \$14,206, by 56.8%.

Training and Travel - \$352

Travel and training costs for LANtaVan staff are below the current budget projection of \$9,766, by 96.4%.

Leases - \$764,981

Per the terms of the Purchased Transportation contract, LANTA is to provide a facility to be used by TransDev. LANTA is responsible for the lease payment of the paratransit facility. Current costs are below current year budget projections by \$54,536, representing a 6.7% budget variance.

LANtaVan May 2024 Unaudited Financial Statements

LANtaVan Income Statement Summary For the Period Ending May 31, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (UnFavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy		-			-	-	
State Subsidy	268,939	218,971	2,381,724	2,755,444	2,940,323	373,720	13.6%
Federal Subsidy					-	-	
Total Subsidy	268,939	218,971	2,381,724	2,755,444	2,940,323	373,720	13.6%
Surplus (Deficit)	4,727	0	-	0	0	0	-

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$2,381,724

The year-to-date deficit recorded on LANtaVan totals \$2,381,724. This represents a 13.6 percent decrease from the current year's budget projection of \$2,755,444. Current total subsidies equal the amount of the deficit and have been provided by the following source:

State Subsidy - \$2,381,724

The subsidy amount represents the amount of Act 44 reserves to fund the remaining balance of the unfunded Senior Shared Ride deficit.

LANtaVan May 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

LANtaVan
May 31, 2024

	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 123,385.15	\$ 283,635.07	\$ 226,750.94	\$ 633,771.16
Other Paid Absences	9,870.81	22,690.81	18,140.08	50,701.70
Fringe Benefits	71,563.39	164,508.34	131,515.55	367,587.28
Services	36,541.20	84,000.11	61,629.76	182,171.07
Materials & Supplies	7,746.36	17,807.16	14,235.87	39,789.39
Fuel	188,521.97	433,370.16	346,456.07	968,348.20
Utilities	29,718.16	68,073.59	54,856.38	152,648.13
Insurances	2,319.98	5,333.11	4,263.54	11,916.63
Taxes	21,237.30	48,819.83	39,028.82	109,085.95
Purchased Transportation	1,732,544.62	3,982,735.43	2,226,703.10	7,941,983.15
MA Reimbursements			59,383.50	59,383.50
Miscellaneous Expense	1,894.75	4,523.87	-	6,418.62
Leases	148,929.69	342,429.48	273,695.39	765,054.56
Total Expenditures	2,374,273.38	5,457,926.96	3,456,659.00	\$ 11,288,859.34
Passenger Fares	171,388.80	302,295.15	-	\$ 473,683.95
Program Reimbursements				
Lottery - Shared Ride		2,358,183.75		2,358,183.75
Lottery - PWD		162,100.10		162,100.10
Area Agency on Aging		106,093.62		106,093.62
MATP - Lehigh County		72,288.80	2,133,162.36	2,205,451.16
MATP - Northampton County		40,668.50	1,323,496.64	1,364,165.14
Total Program Reimbursements	-	2,739,334.77	3,456,659.00	\$ 6,195,993.77
Gross Surplus/(Deficit)	(2,202,884.58)	(2,416,297.04)	-	\$ (4,619,181.62)
Subsidy				
State Operating Assistance - CER		34,572.85		\$ 34,572.85
ADA - Federal/State/Local	1,229,785.00			1,229,785.00
ADA - PM	881,311.64			881,311.64
State Operating Assistance - Reserves	91,787.94	2,381,724.19		2,473,512.13
Total Subsidy by Program	2,202,884.58	2,416,297.04	-	\$ 4,619,181.62
Surplus/(Deficit)	-	-	-	-
Total Trips	38,952	89,542	71,584	
Avg Cost per Trip	\$ 60.95	\$ 60.95	\$ 48.29	
Avg Passenger Revenue per Trip	\$ 4.40	\$ 33.97		
Avg Subsidy per Trip	\$ 56.55	\$ 26.99		

Note: Totals and percentage may not be precise due to independent rounding

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE)
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		
Revenue						
Passenger Fares						
4010101 - General Public Fares	55,244.90	38,394.72	473,683.95	494,041.70	530,266.99	(20,357.75) (4.12) %
Total Passenger Fares	55,244.90	38,394.72	473,683.95	494,041.70	530,266.99	(20,357.75) (4.12) %
Local Fare Assistance						
4109901 - Local Fare Assistance - Lehigh AAA	4,489.45	3,108.77	36,836.12	20,060.87	23,648.01	16,775.25 83.62 %
4109902 - Local Fare Assistance - Northampton AAA	7,548.75	5,787.94	69,257.50	55,141.07	61,347.00	14,116.43 25.60 %
4109903 - Local Fare Assistance - ADA	216,594.17	227,590.91	2,202,884.58	2,693,078.96	2,924,232.01	(490,194.38) (18.20) %
4109909 - Local Fare Assistance - CER	3,012.70	1,043.75	34,572.85	11,481.25	12,525.00	23,091.60 201.12 %
Total Local Fare Assistance	231,645.07	237,531.37	2,343,551.05	2,779,762.15	3,021,752.02	(436,211.10) (15.69) %
State Fare Assistance						
4120201 - State Fare Assistance - Shared Ride	246,149.60	220,536.28	2,358,183.75	2,088,299.54	2,315,833.99	269,884.21 12.92 %
4120202 - Persons With Disabilities	18,416.55	17,675.67	162,100.10	190,486.80	207,162.01	(28,386.70) (14.90) %
4129901 - State Fare Assistance - Lehigh MATP	258,871.52	217,579.08	2,205,451.16	2,119,397.46	2,395,043.99	86,053.70 4.06 %
4129902 - State Fare Assistance - Northampton MATP	86,645.40	160,429.30	1,364,165.14	1,916,084.01	2,097,845.00	(551,918.87) (28.80) %
Total State Fare Assistance	610,083.07	616,220.33	6,089,900.15	6,314,267.81	7,015,884.99	(224,367.66) (3.55) %
Total Revenue	896,973.04	892,146.42	8,907,135.15	9,588,071.66	10,567,904.00	(680,936.51) (7.10) %
Expenses						
Salaries						
5010201 - Salaries & Wages	112,396.06	53,918.38	633,771.16	667,430.78	723,255.13	33,659.62 5.04 %
Total Salaries	112,396.06	53,918.38	633,771.16	667,430.78	723,255.13	33,659.62 5.04 %
Fringe Benefits						
5020101 - FICA	8,598.30	4,124.63	48,483.50	51,058.46	55,329.03	2,574.96 5.04 %
5021501 - Other Fringe Benefit Distribution	65,583.10	40,183.25	369,805.47	497,401.33	537,740.18	127,595.86 25.65 %
Total Fringe Benefits	74,181.40	44,307.88	418,288.97	548,459.79	593,069.21	130,170.82 23.73 %
Services						
5030302 - Accounting and Audit Fees	1,475.84	1,418.33	15,774.16	15,601.63	17,019.96	(172.53) (1.10) %
Expense						
5030306 - Computer & Other Technical Services	8,846.67	22,092.76	117,831.21	96,987.14	106,160.01	(20,844.07) (21.49) %
5030310 - Online Sales Fees	1,068.17	1,083.71	9,915.27	9,414.21	10,375.01	(501.06) (5.32) %
5030501 - Building Maintenance & Repairs	1,504.17	-	11,127.20	-	-	(11,127.20) (100.00) %
5030503 - Service Vehicles Maintenance and Repairs	-	306.49	-	25,905.54	26,418.97	25,905.54 100.00 %
5030504 - Radio Maintenance & Repairs	2,740.00	5,697.22	23,705.00	18,994.87	19,652.00	(4,710.13) (24.79) %
5030506 - Office Equipment Maintenance & Repairs	205.14	-	1,401.37	-	-	(1,401.37) (100.00) %
5030601 - Janitorial Services	124.90	161.27	1,225.75	1,874.33	1,994.99	648.58 34.60 %
5039903 - Security Services	119.95	92.22	1,191.11	890.75	982.97	(300.36) (33.71) %
Total Services	16,084.84	30,852.00	182,171.07	169,668.47	182,603.91	(12,502.60) (7.36) %
Materials & Supplies						
5049903 - Janitorial Supplies	-	-	141.56	-	-	(141.56) (100.00) %
5049904 - Office & Computer Supplies	1,883.40	2,203.86	28,509.69	22,634.10	24,500.00	(5,875.59) (25.95) %
5049907 - Building Maintenance Parts &	-	-	160.98	-	-	(160.98) (100.00) %

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Supplies							
5049909 - Freight	978.62	1,152.74	10,977.16	14,560.50	15,837.01	3,583.34	24.61 %
Total Materials & Supplies	2,862.02	3,356.60	39,789.39	37,194.60	40,337.01	(2,594.79)	(6.97) %
Fuel							
5040106 - Gasoline	-	-	37.27	-	-	(37.27)	(100.00) %
Total Fuel	-	-	37.27	-	-	(37.27)	(100.00) %
Utilities							
5050101 - IVR Expenses	1,437.01	1,299.58	13,921.99	14,272.19	16,166.03	350.20	2.45 %
5050201 - Telephone Expense	252.96	401.96	2,962.97	4,359.57	4,799.99	1,396.60	32.03 %
5050202 - Electric	2,425.68	3,360.53	31,213.94	43,041.33	46,282.01	11,827.39	27.47 %
5050203 - Water & Sewer	453.00	-	6,611.35	-	-	(6,611.35)	(100.00) %
5050204 - Heating	1,868.01	1,919.18	25,031.53	58,111.04	58,204.00	33,079.51	56.92 %
5050210 - Internet Fees	3,281.73	-	39,258.13	-	-	(39,258.13)	(100.00) %
5050401 - Internet Services	100.71	5,759.97	604.26	69,215.83	70,831.00	68,611.57	99.12 %
5050501 - Radio/Tower Infrastr	3,117.50	3,408.36	33,043.95	36,895.80	40,304.16	3,851.85	10.43 %
Total Utilities	12,936.60	16,149.58	152,648.12	225,895.76	236,587.19	73,247.64	32.42 %
Insurance							
5060801 - Commercial Insurance	1,083.33	1,083.33	11,916.63	11,916.63	12,999.96	-	-
Total Insurance	1,083.33	1,083.33	11,916.63	11,916.63	12,999.96	-	-
Taxes							
5070101 - Real Estate Taxes	9,802.11	6,250.00	109,085.95	68,750.00	75,000.00	(40,335.95)	(58.67) %
Total Taxes	9,802.11	6,250.00	109,085.95	68,750.00	75,000.00	(40,335.95)	(58.67) %
Purchased Transportation							
5080101 - Purchased Transportation - Easton Coach	743,045.47	768,217.00	7,727,419.45	7,917,139.06	8,686,077.37	189,719.61	2.39 %
5080104 - Purchased Transportation - ECC Fuel	98,927.13	106,301.97	968,310.93	1,167,543.90	1,276,429.45	199,232.97	17.06 %
5080106 - P/T ECC Rent	-	76,296.29	-	817,471.60	893,767.89	817,471.60	100.00 %
5080154 - Purchased Transportation - Community Svc	-	-	110.00	282.00	1,410.00	172.00	60.99 %
5080155 - Purchased Transportation - Step by Step	-	588.40	1,475.00	5,810.41	7,439.00	4,335.41	74.61 %
5080157 - Purchased Transportation - KidsPeace	-	-	21,982.00	31,006.48	53,895.00	9,024.48	29.10 %
5080161 - Purchased Transportation - New Vitae	-	-	313.92	582.45	1,412.01	268.53	46.10 %
5080165 - Purchased Transportation - CLIU	-	-	-	5,200.00	5,200.00	5,200.00	100.00 %
5080166 - P/T - Lehigh County Fixed Route	60.72	181.77	1,132.56	1,411.20	2,109.64	278.64	19.74 %
5080167 - P/T - Lehigh County Mileage	2,654.75	924.05	28,847.19	9,993.37	11,729.60	(18,853.82)	(188.66) %
5080168 - P/T - Northampton County Fixed	(433.08)	150.36	1,420.32	2,829.61	3,790.62	1,409.29	49.80 %
5080169 - P/T - Northampton County Mileage	1,834.50	3,219.26	22,403.01	20,099.99	24,056.15	(2,303.02)	(11.45) %
5080171 - P/T - Northampton County Mass Transit	1,281.18	-	5,580.42	-	-	(5,580.42)	(100.00) %
5080198 - Purchased Transportation - NC MA Out of County	55,996.02	-	57,334.42	-	-	(57,334.42)	(100.00) %
5080199 - Purchased Transportation - MA Out of County	(41,269.64)	62,869.64	133,348.37	608,811.48	649,398.03	475,463.11	78.09 %
Total Purchased Transportation	862,097.05	1,018,748.74	8,969,677.59	10,588,181.55	11,616,714.76	1,618,503.96	15.28 %
Miscellaneous Expenses							

LANtaVan
Income Statement Detailed (LANtaVan)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
5090101 - Dues and Subscriptions Expense	60.63	1,294.02	6,139.75	14,205.98	15,500.00	8,066.23	56.78 %
5090201 - Travel, Meetings & Conferences	-	234.04	352.06	9,765.96	10,000.00	9,413.90	96.39 %
Total Miscellaneous Expenses	60.63	1,528.06	6,491.81	23,971.94	25,500.00	17,480.13	72.91 %
Leases	69,680.99	-	764,981.38	2,046.05	2,159.99	(762,935.33)	(37,288.20) %
5121209 - Leases & Rentals	69,680.99	-	764,981.38	2,046.05	2,159.99	(762,935.33)	(37,288.20) %
Total Leases	1,161,185.03	1,176,194.57	11,288,859.34	12,343,515.57	13,508,227.16	1,054,656.23	8.54 %
Total Expenses	264,211.99	284,048.15	2,381,724.19	2,755,443.91	2,940,323.16	373,719.72	13.56 %
Gross Surplus (Deficit)	268,939.05	284,048.15	2,381,724.19	2,755,443.92	2,940,323.17	(373,719.73)	(13.56) %
Subsidy							
State Operating Assistance							
4110101 - General Operating Assistance - State	268,939.05	284,048.15	2,381,724.19	2,755,443.92	2,940,323.17	(373,719.73)	(13.56) %
Total State Operating Assistance	268,939.05	284,048.15	2,381,724.19	2,755,443.92	2,940,323.17	(373,719.73)	(13.56) %
Total Subsidy	4,727.06	-	-	0.01	0.01	(0.01)	(100.00) %
Surplus (Deficit)							

Carbon Transit May 2024 Unaudited Financial Statements

Carbon Transit
May 2024 Unaudited Financial Statements

Carbon Transit
Income Statement Summary
 For the Period Ending May 31, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget	Budget	Amount	Percent
Revenue							
Passenger Fares	2,718	3,547	36,231	30,752	33,548	5,478	17.8%
Non-Transportation Revenues	562	-	1,268	-	-	1,268	0.0%
Local Special Fare Assistance	1,986	2,073	22,991	24,878	26,951	(1,886)	-7.6%
State Reimbursements	26,008	30,086	275,508	426,616	353,871	(151,108)	-35.4%
State Special Fare Assistance	85,730	97,466	1,018,966	974,657	1,181,812	44,308	4.5%
Total Revenue	117,005	133,173	1,354,963	1,456,903	1,596,182	(101,940)	-7.0%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$1,354,963

Year to date revenues total \$1,354,963. This represents a 7.0 percent decrease from the current year’s budget projection of \$1,456,903. Revenue ridership has increased approximately 3.9% from the prior year period.

Passenger Revenues - \$36,231

Collectively total passenger revenues, which include fixed route fares and paratransit passenger copays, exceed current budget projections by 17.8 percent.

General Public Fares (GPF) Copays - \$26,448

GPF Copays is currently running 7.1 percent below the current year budget projection of \$28,473. Year-to-date completed fare paying revenue trips, which includes trips performed under ADA, GMCO, GPB, Lottery and PWD programs, total 12,925 trips.

Collectively, fare paying revenue ridership has not seen an increase over the previous fiscal year, however, individual funding sources, such as ADA, have seen an increase in trips when compared to the previous fiscal year period. ADA revenue trips have increased 17.2 percent when compared to the previous fiscal period, while the remaining fare paying funding sources have decreased:

Carbon Transit May 2024 Unaudited Financial Statements

- Lottery – 2.8 percent
- PWD – 7.5 percent

General Public Fares (GPF) Fixed Route - \$9,658

GPF Fixed Route revenue represents the cash fares for the fixed route transportation service, FLEX, and the fares collected for the Summer 2023 Beach Bus and the 2023 Fall Foliage Service in Carbon.

Local Special Fare Assistance - \$22,991

Carbon County Area Agency on Aging (AAA)

Currently this line item represents revenue earned on ridership for AAA sponsored clients 65 and older. Ridership has decreased 4.8% when compared to the previous fiscal year period. AAA revenue represents a total of 6,857 completed revenue trips. AAA sponsors trips for several types of trip purposes. Current trip totals are representative of the following purposes:

- Adult DayCare – 1,095 trips, 16.0%
- Dialysis – 1,484 trips, 21.6%
- Medical – 1,710 trips, 24.9%
- Senior Center – 2,568 trips, 37.5%

State Reimbursements - \$275,508

Shared Ride Lottery - \$250,075

Shared Ride revenue is representative of 9,700 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery revenue is 14.2% below the current year budget projection of \$291,597. SSR ridership has decreased 2.8% when compared to the previous fiscal year period.

Persons with Disabilities (PWD) - \$25,433

PWD revenue is representative of 881 revenue trips and full 85% reimbursement from the Senior Shared Ride Lottery Program. PWD revenue is 35.4% below the current budget projection of \$37,554. PWD ridership has decreased 7.5% when compared to the previous fiscal year period.

Carbon Transit May 2024 Unaudited Financial Statements

State Special Fare Assistance - \$1,018,966

Carbon County MATP

MATP revenue is representative of the total operating costs through May 31, 2024. Currently MATP revenue is 4.5% above the current budget projection of \$974,657. Revenue ridership for MATP consists of 9,942 trips and has increased 9.4% when compared to the previous fiscal year period. Revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 4,505
- MATP Out of County – 2,535
- MATP Mileage Reimbursement – 2,902

Carbon Transit May 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending May 31, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Labor	35,016	20,143	204,086	221,569	241,712	17,483	7.9%
Fringe Benefits	23,111	16,518	134,697	181,688	198,204	46,991	25.9%
Total Labor and Fringe Benefits	58,127	36,661	338,783	403,257	439,916	64,474	16.0%
Services	2,918	1,900	23,707	20,549	22,580	(3,158)	-15.4%
Fuel	17,626	17,999	196,459	197,992	215,991	1,533	0.8%
Tires & Tubes	-	-	-	-	-	-	0.0%
Materials & Supplies	670	2,315	12,521	15,455	17,000	2,934	19.0%
Utilities	1,955	462	20,319	37,387	41,125	17,068	45.7%
Casualty & Liability	-	-	-	-	-	-	0.0%
Taxes	-	-	-	-	-	-	0.0%
Purchase of Transportation Service	135,393	169,232	1,691,466	1,853,240	2,022,204	161,774	8.7%
Miscellaneous	-	23	-	204	225	204	100.0%
Interest	-	-	-	-	-	-	0.0%
Leases & Rentals	4,114	4,098	41,961	45,082	49,180	3,121	6.9%
Total Expenses	220,804	232,690	2,325,216	2,573,167	2,808,221	247,951	9.6%
Gross Surplus (Deficit)	(103,799)	(99,517)	(970,253)	(1,114,475)	(1,212,039)	144,222	12.9%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$2,325,216

Salaries and Wages - \$204,086

As of the current fiscal period, Salaries and Wages are 7.9% below the current budget projection of \$221,569. This continues to be a direct result of the efficiencies put in place by the Paratransit division as well as the delegation of day-to-day tasks previously completed by senior management to front line employees.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2024 are as follows:

- 7% Carbon Transit
- 47% LANtaBus
- 46% LANtaVan

Carbon Transit May 2024 Unaudited Financial Statements

The remaining staff salaries allocated to Carbon Transit are equivalent to the direct time spent performing tasks related to the Carbon Transit Division. Current labor costs allocated to Carbon Transit by department:

- Executive - \$8,443
- Finance - \$23,089
- Marketing - \$3,407
- Paratransit - \$135,343
- Planning - \$4,165
- Rider Resources - \$29,639

Fringe Benefits - \$134,697

FICA - \$15,613

Current costs are based on the calculation of 7.65% of current salaries and wages.

Fringe Benefits - \$119,084

Costs include the allocation of benefit costs to the Carbon Transit Division for staff time to administer both the fixed route and paratransit programs. Fringe benefits are allocated at 66% of total wages.

Collectively, fringe benefits are 25.86% below budget projections due to the decrease in salaries and wage costs allocated to the Carbon Transit division.

Outside Services - \$23,707

Current costs reflect an increase of 15.4% over the current year's budget projection of \$20,509. The net increase can be attributed to the following:

- Advertising – Current year budget did not anticipate any costs for advertising. Current costs a representative of the public hearings on Carbon Transit proposed service changes and annual advertising of Carbon service.
- Banking – Current costs include the fees associated with banking transactions relating to Carbon Transit operations and have increased due to a consistent, and increased cash balance.
- Computer & Technical Services – Current costs represent the allocation of the Syncretic contract for maintaining the Authority's computer network and the Application Tracker.

Carbon Transit May 2024 Unaudited Financial Statements

- Online Sales - This line item includes the fees associated with online sales transactions for ticket purchases and EcoPay balance replenishments via the current online platform, Square Inc. Costs are outpacing current budget projections due to clients moving to the EcoPay option.
- Building Maintenance and Repairs - Current year budget did not anticipate any costs for building maintenance and repairs. Current costs are representative of costs to re-key the Nesquehoning Office and snow removal contract.

Materials and Supplies - \$12,521

Current costs reflect a decrease of 18.98% when compared to the current year's budget projection of \$15,455.

Office Supplies - \$10,403

Current costs are for routine purchases of office and computer supplies, reprinting of Carbon Transit applications, brochures, and offsite storage fees.

Postage - \$2,118

Current costs are for the postage expense of Carbon Transit specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. To date we have received \$324 in prepaid postage costs from online transactions.

Utilities - \$20,319

Collectively, utility costs are resulting in an overall decrease of 45.7%, an amount of approximately \$17K under FY 2024 budgeted projections of \$37,387. Costs are representative of electric and heating costs for the Nesquehoning Office as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane.

Purchased Transportation (P/T) - \$1,887,925

Collectively, current P/T costs are below the current budget projection of \$2,051,232, a 7.9% budget variance. The expense reflects the various components of the Purchased Transportation contract, the per trip charge, per revenue hour charge, fuel costs and mileage reimbursements.

Carbon Transit May 2024 Unaudited Financial Statements

Shared Ride - \$1,191,443

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for Carbon Transit service plus the agreed upon fixed cost portion for FY 2024. This line item includes State Shared Ride, PwD, ADA and MATP transportation. This line item is currently below budget projections by approximately \$166K, a 12.2% budget variance.

Fuel - \$196,459

Per the terms of the Purchased Transportation contract, LANTA is responsible for the fuel costs for the revenue fleet vehicles. LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Current costs represent those transactions and align with current budget projections. Year-to-date costs are representative of a total of 53,580 gallons, with an average cost per gallon of \$3.67.

Mileage Reimbursements - \$17,045

This line item represents the mileage, parking, and toll reimbursements for the MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, due to the COVID pandemic, while parking and tolls are based on the actual costs. FY 2024 actual costs have exceeded the current budget projection of \$16,649, by 2.4%. To date, MATP mileage reimbursement trips total 2,902; a 27.8% increase when compared to the previous fiscal year period.

MA Out of County (MA OOC) - \$482,978

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Carbon County. Year to date costs have exceeded the current year's budget projection of \$479,500, by 0.7%. Total MA OOC completed revenue trips of 2,535 have decreased 0.2% when compared to the prior fiscal year period.

Miscellaneous - \$0

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item. Currently no costs have been incurred for this expense category.

Carbon Transit May 2024 Unaudited Financial Statements

Leases - \$41,961

Current costs are below budget projections by 6.9%. This line item represents the total costs for the Nesquehoning Lease and the allocation of rent to Carbon Transit for the Rider Resources Center.

Carbon Transit May 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending May 31, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy	4,036	4,146	44,396	45,608	49,759	1,212	2.7%
State Subsidy	99,769	97,160	925,857	1,070,656	1,162,280	144,799	13.5%
Total Subsidy	103,805	101,306	970,253	1,116,264	1,212,039	146,011	13.1%
Surplus (Deficit)	6	(0)	-	0	0	(0)	-100.00%

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$970,253

The year-to-date deficit recorded on Carbon Transit totals \$970,253. This represents a 13.1 percent decrease from the current year's budget projection of \$1,116,264. Current total subsidies equal the amount of the deficit and include the following sources:

Local Subsidy - \$44,396

FY 2024 actual amount represents the general operating assistance revenues received from Carbon County.

State Subsidy - \$925,857

FY 2024 amount of \$296,010 represents Carbon's allocation of the operating assistance funds from PennDOT to assist in funding the cost of operating transit services. The additional amount of \$629,847 represents the amount of Act 44 reserves to fund the remaining balance of the unfunded deficit.

Carbon Transit May 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

Carbon Transit
May 31, 2024

	Fixed Route	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 7,966.50	\$ 19,949.91	\$ 90,898.16	\$ 85,271.71	\$ 204,086.28
Fringes	5,257.90	13,166.94	59,992.79	56,279.32	134,696.95
Services - General Admin	77.53	2,211.82	10,077.75	8,874.25	21,241.35
Services - Maintenance	6.40	250.12	1,139.62	1,069.08	2,465.22
Materials & Supplies	118.93	1,261.59	5,748.23	5,392.42	12,521.17
Fuel	1,810.12	19,800.26	90,216.31	84,632.06	196,458.75
Utilities	107.13	2,056.04	9,367.98	8,788.11	20,319.26
Purchased Transportation	222,071.01	129,368.30	589,443.36	733,538.32	1,674,420.99
Mileage Reimbursement	-	-	-	17,044.85	17,044.85
Miscellaneous Expense	-	-	-	-	-
Interest Expense	-	-	-	-	-
Leases	388.71	4,228.89	19,268.17	18,075.50	41,961.27
Total Expenditures	237,804.23	192,293.87	876,152.37	1,018,965.62	\$ 2,325,216.09
Passenger Fares	9,658.00	7,210.60	19,361.92	-	\$ 36,230.52
Program Reimbursements					
Lottery - Shared Ride			250,075.10		\$ 250,075.10
Lottery - PWD			25,432.85		25,432.85
MATP				1,018,965.62	1,018,965.62
Area Agency on Aging			22,991.30		22,991.30
Investment Income	1,267.93				1,267.93
Total Program Reimbursements	1,267.93	-	298,499.25	1,018,965.62	\$ 1,318,732.80
Gross Surplus/(Deficit)	(226,878.30)	(185,083.27)	(558,291.20)	-	(970,252.77)
Subsidy					
Local Operating Assistance	44,396.00	-	-	-	\$ 44,396.00
State Operating Assistance - CT	182,482.30	113,527.70			296,010.00
State Operating Assistance - Reserves		71,555.57	558,291.20		629,846.77
Total Subsidy by Program	226,878.30	185,083.27	558,291.20	-	\$ 970,252.77
Surplus/(Deficit)	-	-	-	-	-
Total Trips		2,326	10,598	9,942	
Avg Cost per Trip	\$	82.67 \$	82.67 \$	102.49	
Avg Passenger Revenue per Trip	\$	3.10 \$	29.99 \$	102.62	
Avg Subsidy per Trip	\$	79.57 \$	52.68		

Note: Totals and percentage may not be precise due to independent rounding

Carbon Transit
Income Statement Detailed (Carbon Transit)
For Period Ending May 31, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	05/31/2024 ACTUAL	BUDGET	05/31/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Revenue							
Passenger Fares							
4010101 - General Public Fares	2,714.26	3,539.54	36,103.02	30,458.25	33,228.02	5,644.77	18.53 %
4010104 - FLEX Fares	3.75	7.64	127.50	293.79	319.99	(166.29)	(56.60) %
Total Passenger Fares	2,718.01	3,547.18	36,230.52	30,752.04	33,548.01	5,478.48	17.81 %
Local Fare Assistance							
4109904 - Carbon County Aging	1,986.20	2,073.40	22,991.30	24,877.60	26,951.00	(1,886.30)	(7.58) %
Total Local Fare Assistance	1,986.20	2,073.40	22,991.30	24,877.60	26,951.00	(1,886.30)	(7.58) %
State Fare Assistance							
4120201 - State Fare Assistance - Shared Ride	23,296.80	26,509.19	250,075.10	291,596.82	318,106.01	(41,521.72)	(14.23) %
4120202 - Persons With Disabilities	2,711.50	1,788.55	25,432.85	37,553.56	39,342.11	(12,120.71)	(32.27) %
4129903 - State Fare Assistance - Carbon M ATP	85,730.19	97,465.67	1,018,965.63	1,072,123.09	1,181,812.01	(53,157.46)	(4.95) %
Total State Fare Assistance	111,738.49	125,763.41	1,294,473.58	1,401,273.47	1,539,260.13	(106,799.89)	(7.62) %
Investment Income							
4070401 - Investment Income	562.09	-	1,267.93	-	-	1,267.93	(100.00) %
Total Investment Income	562.09	-	1,267.93	-	-	1,267.93	(100.00) %
Total Revenue	117,004.79	131,383.99	1,354,963.33	1,456,903.11	1,599,759.14	(101,939.78)	(6.99) %
Expenses							
Salaries							
5010201 - Salaries & Wages	35,016.34	20,142.89	204,086.28	221,569.47	241,711.98	17,483.19	7.89 %
Total Salaries	35,016.34	20,142.89	204,086.28	221,569.47	241,711.98	17,483.19	7.89 %
Fringe Benefits							
5020101 - FICA	2,678.75	1,542.23	15,612.60	16,950.19	18,490.98	1,337.59	7.89 %
5021501 - Other Fringe Benefit Distribution	20,432.04	14,975.44	119,084.35	164,737.74	179,713.02	45,653.39	27.71 %
Total Fringe Benefits	23,110.79	16,517.67	134,696.95	181,687.93	198,204.00	46,990.98	25.86 %
Services							
5030201 - Advertising Services	-	218.70	1,306.38	-	-	(1,306.38)	(100.00) %
5030302 - Accounting and Audit Fees	218.85	-	2,406.15	2,405.70	2,625.00	(0.45)	(0.01) %
Expense							
5030303 - Banking Services	198.75	163.46	1,887.49	1,818.67	2,000.01	(68.82)	(3.78) %
5030306 - Computer & Other Technical Services	1,346.25	1,331.08	14,887.75	14,686.86	16,155.02	(200.89)	(1.36) %
5030310 - Online Sales Fees	97.56	187.19	753.58	1,637.78	1,800.02	884.20	53.98 %
5030501 - Building Maintenance & Repairs	1,056.22	-	2,465.22	-	-	(2,465.22)	(100.00) %
Total Services	2,917.63	1,900.43	23,706.57	20,549.01	22,580.05	(3,157.56)	(15.36) %
Materials & Supplies							
5049904 - Office & Computer Supplies	570.17	2,284.64	10,402.68	14,545.90	16,000.00	4,143.22	28.48 %
5049909 - Freight	99.43	30.28	2,118.49	909.17	1,000.00	(1,209.32)	(133.01) %
Total Materials & Supplies	669.60	2,314.92	12,521.17	15,455.07	17,000.00	2,933.90	18.98 %
Utilities							
5050101 - IVR Expenses	150.00	351.24	1,650.00	3,863.64	4,250.00	2,213.64	57.29 %
5050201 - Telephone Expense	378.81	359.25	(2,016.62)	20,463.17	22,510.00	22,479.79	109.85 %
5050202 - Electric	475.29	(279.22)	6,886.74	8,345.71	9,180.00	1,458.97	17.48 %
5050203 - Water & Sewer	25.00	30.35	628.64	500.44	550.01	(25.61) %	(25.61) %
5050204 - Heating	226.50	-	2,491.50	4,213.95	4,634.97	1,722.45	40.87 %
5050210 - Internet Fees	700.60	-	10,679.00	-	-	(10,679.00)	(100.00) %
Total Utilities	1,956.20	461.62	20,319.26	37,886.91	41,124.98	17,067.65	45.65 %
Purchased Transportation							

Carbon Transit
Income Statement Detailed (Carbon Transit)
For Period Ending May 31, 2024

	PTD 05/31/2024		YTD 05/31/2024		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE)	PERCENT
	ACTUAL	BUDGET	ACTUAL	BUDGET			
5080101 - Purchased Transportation - Easton Coach	106,250.89	123,372.54	1,191,443.38	1,357,091.13	1,480,798.96	165,647.75	12.20 %
5080104 - Purchased Transportation - ECC Fuel	17,626.29	17,999.19	196,458.74	197,991.94	215,991.01	1,533.20	0.77 %
5080156 - P/T - Individual Reimburse- ment	1,331.65	2,268.42	17,044.85	16,648.89	18,312.99	(395.96)	(2.37) %
5080199 - Purchased Transportation - MA Out of County	27,810.44	43,591.20	482,977.62	479,500.29	523,091.99	(3,477.33)	(0.72) %
Total Purchased Transportation	153,019.27	187,231.35	1,887,924.59	2,051,232.25	2,238,194.95	163,307.66	7.96 %
Miscellaneous Expenses	-	22.68	-	204.12	224.96	204.12	100.00 %
5090101 - Dues and Subscriptions Ex- pense	-	22.68	-	204.12	224.96	204.12	100.00 %
Total Miscellaneous Expenses	-	22.68	-	204.12	224.96	204.12	100.00 %
Leases	4,113.70	4,098.21	41,961.27	45,082.01	49,180.01	3,120.74	6.92 %
5121209 - Leases & Rentals	4,113.70	4,098.21	41,961.27	45,082.01	49,180.01	3,120.74	6.92 %
Total Leases	4,113.70	4,098.21	41,961.27	45,082.01	49,180.01	3,120.74	6.92 %
Total Expenses	220,803.53	232,689.77	2,325,216.09	2,573,166.77	2,808,220.93	247,950.68	9.63 %
Gross Surplus (Deficit)	103,798.74	101,305.78	970,252.76	1,116,263.66	1,208,461.79	146,010.90	13.08 %
Subsidy							
Local Operating Assistance	4,036.00	4,145.66	44,396.00	45,608.09	49,759.05	(1,212.09)	(2.65) %
4090103 - General Operating Assis- tance - Local	4,036.00	4,145.66	44,396.00	45,608.09	49,759.05	(1,212.09)	(2.65) %
Total Local Operating Assistance	4,036.00	4,145.66	44,396.00	45,608.09	49,759.05	(1,212.09)	(2.65) %
State Operating Assistance	99,769.58	97,160.14	925,856.76	1,070,655.73	1,158,702.74	(144,798.97)	(13.52) %
4110101 - General Operating Assis- tance - State	99,769.58	97,160.14	925,856.76	1,070,655.73	1,158,702.74	(144,798.97)	(13.52) %
Total State Operating Assistance	99,769.58	97,160.14	925,856.76	1,070,655.73	1,158,702.74	(144,798.97)	(13.52) %
Total Subsidy	103,805.58	101,305.80	970,252.76	1,116,263.82	1,208,461.79	(146,011.06)	(13.08) %
Surplus (Deficit)	6.84	0.02	-	0.16	-	(0.16)	(100.00) %

Carbon Transit June 2024 Unaudited Financial Statements

Carbon Transit
June 2024 Unaudited Financial Statements

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Revenue							
Passenger Fares	2,575	2,796	38,805	33,548	33,548	5,257	15.7%
Non-Transportation Revenues	685	-	1,953	-	-	1,953	0.0%
Local Special Fare Assistance	1,750	2,073	24,742	26,951	26,951	(2,209)	-8.2%
State Reimbursements	23,634	28,298	299,142	357,448	357,448	(58,306)	-16.3%
State Special Fare Assistance	92,571	109,689	1,111,537	1,181,812	1,181,812	(70,275)	-5.9%
Total Revenue	121,215	142,856	1,476,178	1,599,759	1,599,759	(123,581)	-7.7%

Note: Totals and percentage may not be precise due to independent rounding

Revenues - \$1,476,178

Annual revenues total \$1,476,178. This represents a 7.7 percent decrease from the annual budget projection of \$1,599,759. Collectively, revenue ridership has increased approximately 2.2% from the prior year period.

Passenger Revenues - \$38,805

Collectively, annual passenger revenues, which include fixed route fares and paratransit passenger copays, exceeded annual budget projections by 15.7 percent.

General Public Fares (GPF) Copays -\$28,772

GPF Copays is currently running 7.4 percent below the annual budget projection of \$31,062. Year-to-date completed fare paying revenue trips, which includes trips performed under ADA, GMCO, GPB, Lottery and PWD programs, total 14,004 trips.

Collectively, fare paying revenue ridership has decreased 1.2 percent over the previous fiscal year, however, individual funding sources, such as ADA, have seen an increase in trips when compared to the previous fiscal year.

- ADA – annual increase of 13.3 percent
- Lottery – annual decrease of 3.7 percent
- PWD – annual decrease of 6.1 percent

Carbon Transit June 2024 Unaudited Financial Statements

General Public Fares (GPF) Fixed Route - \$9,908

GPF Fixed Route revenue has exceeded annual budget projections by 298.6 percent. The significant variance is attributable to the Summer 2023 Beach Bus and the 2023 Fall Foliage Service in Carbon.

Local Special Fare Assistance - \$24,742

Carbon County Area Agency on Aging (AAA)

Carbon County Area Agency on Aging revenue fell short of annual budget projections by \$2,209, an 8.2 percent budget variance. FY24 AAA ridership has decreased 7.0% when compared to the previous fiscal year. AAA revenue represents a total of 7,378 completed revenue trips. AAA sponsors trips for several types of trip purposes. Annual trip totals are representative of the following purposes:

- Adult DayCare – 1,161 trips, 15.7%
- Dialysis – 1,550 trips, 21.0%
- Medical – 1,891 trips, 25.6%
- Senior Center – 2,776 trips, 37.6%

State Reimbursements - \$299,142

Collectively, state reimbursement revenue fell short of annual budget projections by \$58,306, a 16.3 percent budget variance.

Shared Ride Lottery - \$271,450

Shared Ride revenue is representative of 10,534 completed revenue trips and full 85% reimbursement from the Senior Shared Ride (SSR) Lottery Program. SSR Lottery revenue is 14.7% below the annual budget projection of \$318,106. SSR ridership has decreased 3.7% when compared to the previous fiscal year.

Persons with Disabilities (PWD) - \$27,692

PWD revenue is representative of 967 revenue trips and full 85% reimbursement from the Senior Shared Ride Lottery Program. PWD revenue is 22.6% below the annual budget projection of \$39,342. PWD ridership has decreased 6.1% when compared to the previous fiscal year.

Carbon Transit June 2024 Unaudited Financial Statements

State Special Fare Assistance - \$1,111,537

Carbon County MATP

MATP revenue is representative of the total annual operating costs. Currently MATP revenue is 5.9% below the annual budget projection of \$1,181,812. Revenue ridership for MATP consists of 11,461 trips and ridership has increased 6.9% when compared to the previous fiscal year. Revenue ridership is comprised of the following MATP trip types:

- MATP Under 65 – 4,813
- MATP Out of County – 2,789
- MATP Mileage Reimbursement – 3,638
- MATP Pass-through - 221

Carbon Transit June 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending June 30, 2024

Expenses	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Labor	8,538	20,143	212,624	241,712	241,712	29,088	12.0%
Fringe Benefits	5,635	16,516	140,332	198,204	198,204	57,872	29.2%
Total Labor and Fringe Benefits	14,173	36,659	352,956	439,916	439,916	86,960	19.8%
Services	3,411	2,031	27,117	22,580	22,580	(4,537)	-20.1%
Fuel	6,798	17,999	203,257	215,991	215,991	12,734	5.9%
Tires & Tubes	-	-	-	-	-	-	0.0%
Materials & Supplies	1,788	1,545	14,309	17,000	17,000	2,691	15.8%
Utilities	2,501	3,738	22,820	41,125	41,125	18,305	44.5%
Casualty & Liability	-	-	-	-	-	-	0.0%
Taxes	-	-	-	-	-	-	0.0%
Purchase of Transportation Service	147,665	168,964	1,839,131	2,022,204	2,022,204	183,073	9.1%
Miscellaneous	269	21	269	225	225	(44)	-19.4%
Interest	-	-	-	-	-	-	0.0%
Leases & Rentals	7,205	4,098	49,166	49,180	49,180	14	0.0%
Total Expenses	183,809	235,055	2,509,025	2,808,221	2,808,221	299,196	10.7%
Gross Surplus (Deficit)	(62,595)	(97,564)	(1,032,847)	(1,212,039)	(1,212,039)	179,192	14.8%

Note: Totals and percentage may not be precise due to independent rounding

Operating Expenditures - \$2,509,025

Collectively, operating expenditures are below annual budget projections by \$299,196, a 10.7 percent budget variance.

Salaries and Wages - \$212,624

Fy24 salaries and wages are 12.0% below the annual budget projection of \$241,712. This is a direct result of the efficiencies put in place by the Paratransit division as well as the delegation of day-to-day tasks previously completed by senior management to front line employees.

Salaries for the Authority's Accessibility Service Specialists, Paratransit Schedulers, Executive Director, Director of Paratransit Service, Sr. Director of Finance, Controller, Finance Specialists, Sr. Director of Service Accessibility, Manager Rider Resources, Treasury Clerks, the Rider Resource Representatives are accounted for within this line item.

The Rider Resources call center staff and Rider Resources Manager salaries are allocated by call volume percentages. The percentages used for FY 2024 are as follows:

Carbon Transit June 2024 Unaudited Financial Statements

- 7% Carbon Transit
- 47% LANtaBus
- 46% LANtaVan

The remaining staff salaries allocated to Carbon Transit are equivalent to the direct time spent performing tasks related to the Carbon Transit Division. Total labor costs allocated to Carbon Transit by department:

- Executive - \$9,265
- Finance - \$24,147
- Marketing - \$3,637
- Paratransit - \$139,813
- Planning - \$4,349
- Rider Resources - \$31,413

Fringe Benefits - \$140,332

FICA - \$16,266

Annual costs are based on the calculation of 7.65% of current salaries and wages.

Fringe Benefits - \$124,066

Costs include the allocation of benefit costs to the Carbon Transit Division for staff time to administer both the fixed route and paratransit programs. Fringe benefits are allocated at 66% of total wages.

Collectively, fringe benefits are 29.2% below annual budget projections due to the decrease in salaries and wage costs allocated to the Carbon Transit division.

Outside Services - \$27,117

Annual costs reflect an increase of 20.1% over the annual budget projection of \$22,580. The net increase can be attributed to the following:

- Advertising – Current year budget did not anticipate any costs for advertising. Current costs a representative of the public hearings on Carbon Transit proposed service changes and annual advertising of Carbon service.
- Banking – Current costs include the fees associated with banking transactions relating to Carbon Transit operations and have increased due to a consistent, and increased cash balance.

Carbon Transit June 2024 Unaudited Financial Statements

- Computer & Technical Services – Current costs represent the allocation of the Syncretic contract for maintaining the Authority’s computer network and the Application Tracker.
- Online Sales - This line item includes the fees associated with online sales transactions for ticket purchases and EcoPay balance replenishments via the current online platform, Square Inc. Costs are outpacing current budget projections due to clients moving to the EcoPay option.
- Building Maintenance and Repairs - Current year budget did not anticipate any costs for building maintenance and repairs. Current costs are representative of costs to re-key the Nesquehoning Office and snow removal contract.
- Radio Maintenance and Repairs – Current year budget did not anticipate any costs for radio maintenance and repairs. Current costs are representative of the costs to replace two radios.

Fuel - \$196,459

LANTA provides Transdev with WEX fuel cards, to be used at any public gas station for fueling the vans. Annual costs represent those transactions and are below annual budget projections by \$12,734, a 5.9% budget variance. Annual costs are representative of a total of 55,449 gallons, with an average cost per gallon of \$3.67.

Materials and Supplies - \$14,309

Annual costs reflect a decrease of 15.8% when compared to the annual budget projection of \$17,000.

Office Supplies - \$12,087

Annual costs are representative of routine purchases for office and computer supplies, reprinting of Carbon Transit applications, brochures, and offsite storage fees.

Postage - \$2,221

Annual costs are representative of the postage expense of Carbon Transit specific items less the postage received on each online ticket purchase. Each online ticket purchase offsets the postage costs at a rate of \$1.50 per transaction. For FY24, Carbon Transit received \$345 in prepaid postage costs from online transactions.

Carbon Transit June 2024 Unaudited Financial Statements

Utilities - \$22,820

Collectively, annual utility costs reflect an overall decrease of 44.5%, an amount of \$18,305 below the FY 2024 budgeted projection of \$41,125. Costs are representative of electric and heating costs for the Nesquehoning Office as well as telephone, IVR system calls for Ecolane, modem lines for the paratransit scheduling software system and cellular data usage fees for the tablets accessing Ecolane. The net decrease can be attributed to the following:

- IVR – Although there was an increase in the number of automated calls, the increase was not significant enough to move the billing above the minimum monthly call threshold.
- Telephone – The costs for internet and landline services were split during the fiscal year. Resulting in a clear depiction of telephone services, which were significantly less than anticipated amounts.
- Electric – Utility rates were capped during the fiscal year.
- Water and Sewer – Costs exceeded budget projections due to a too conservative approach to budget projections.
- Heating – Costs were below budget projections due to prepayment of heating oil at a lower rate and a mild winter.
- Internet fees - The costs for internet and landline services were split during the fiscal year. Resulting in a clear depiction of internet services, which were significantly less than anticipated amounts.

Purchased Transportation (P/T) - \$1,839,131

Collectively, annual P/T costs are below the current budget projection of \$2,051,232, a 7.9% budget variance. The net decrease is attributed to the collaboration between LANTA, specifically the Paratransit Department and the Department of Human Services to ensure that clients are receiving the proper services.

Shared Ride - \$1,050,882

This line item represents expenditures for the in-county paratransit service currently operated by TransDev, LANTA's subcontractor for Carbon Transit service plus the agreed upon fixed cost portion for FY 2024. This line item includes State Shared Ride, PwD, ADA and MATP transportation. Annual costs are below the annual budget projections of \$1,206,049, by \$155,167, a 12.9% budget variance.

Carbon Transit June 2024 Unaudited Financial Statements

Mileage Reimbursements - \$21,307

This line item represents the mileage, parking, and toll reimbursements for the MATP program. Mileage is currently reimbursed at an increased rate of \$.25 per mile, while parking and tolls are based on the actual costs. FY 2024 actual costs have exceeded the annual budget projection of \$18,313, by 16.3%. MATP mileage reimbursement trips total 3,638; a 21.5% increase when compared to the previous fiscal year.

Pass-Through Entity - CLIU - \$6,037

This line item represents the reimbursements to applicable Pass-Through Entities for the MATP program. Reimbursements are based on the actual costs. FY 2024 budget did not anticipate costs applicable to Carbon County.

MA Out of County (MA OOC) - \$521,426

This line item represents expenditures for the MATP premium transportation. MATP premium transportation represents medical transportation outside of Carbon County. Annual costs have exceeded the annual budget projection of \$523,092, by 0.3%. Total MA OOC completed revenue trips of 2,789 have decreased 2.6% when compared to the prior fiscal year.

Miscellaneous - \$7,205

The "Miscellaneous" line item is used to properly classify paratransit related expenditures which, under NTD reporting, cannot be included in any other expense line item.

Dues and Subscriptions - \$269

Annual costs have exceeded the annual budget projection of \$225, by 19.4%. The increase is attributable to additional subscription services relating to online security monitoring.

Leases - \$49,166

Annual costs align with annual budget projections. This line item represents the total costs for the Nesquehoning Lease and the allocation of rent to Carbon Transit for the Rider Resources Center.

Carbon Transit June 2024 Unaudited Financial Statements

Carbon Transit Income Statement Summary For the Period Ending June 30, 2024

	Fiscal Year 2024					YTD Budget Variance	
	PTD		YTD		Annual Budget	Favorable (Unfavorable)	
	Actual	Budget	Actual	Budget		Amount	Percent
Subsidy							
Local Subsidy	4,042	4,151	48,438	49,759	49,759	1,321	2.7%
State Subsidy	58,553	88,047	984,409	1,158,703	1,158,703	174,293	15.0%
Total Subsidy	62,595	92,198	1,032,847	1,208,462	1,208,462	175,615	14.5%
Surplus (Deficit)	-	(1)	-	-	0	-	#DIV/0!

Note: Totals and percentage may not be precise due to independent rounding

Subsidy - \$1,032,847

The year-to-date deficit recorded on Carbon Transit totals \$1,032,847. This represents a 14.5 percent decrease from the current year's budget projection of \$1,208,462. Current total subsidies equal the amount of the deficit and include the following sources:

Local Subsidy - \$48,438

FY 2024 actual amount represents the general operating assistance revenues received from Carbon County.

State Subsidy - \$984,409

FY 2024 amount of \$322,920 represents Carbon's allocation of the operating assistance funds from PennDOT to assist in funding the cost of operating transit services. The additional amount of \$661,489 represents the amount of Act 44 reserves needed to fund the remaining balance of the unfunded deficit.

Carbon Transit June 2024 Unaudited Financial Statements

Revenue and Expense Detail – By Program

Carbon Transit
June 30, 2024

	Fixed Route	ADA	SRR/PWD	MATP	Total
Salaries & Wages	\$ 7,983.67	\$ 19,946.52	\$ 92,588.17	\$ 92,105.98	\$ 212,624.34
Fringes	5,269.22	13,164.70	61,108.19	60,789.95	140,332.06
Services - General Admin	81.89	2,317.37	10,756.83	9,986.13	23,142.22
Services - Maintenance	6.40	386.84	1,795.66	1,786.31	3,975.21
Materials & Supplies	118.93	1,383.15	6,420.32	6,386.88	14,309.28
Fuel	1,878.10	19,628.55	91,112.20	90,637.70	203,256.55
Utilities	107.09	2,213.85	10,276.32	10,222.80	22,820.06
Purchased Transportation	239,478.66	138,620.87	643,453.27	796,271.75	1,817,824.55
Mileage Reimbursement	-	-	-	21,306.75	21,306.75
Miscellaneous Expense	-	26.18	121.51	120.88	268.57
Interest Expense	-	-	-	-	-
Leases	460.78	4,747.32	22,036.23	21,921.47	49,165.80
Total Expenditures	255,384.74	202,435.35	939,668.70	1,111,536.60	\$ 2,509,025.39
Passenger Fares	9,908.48	7,694.20	21,202.41	-	\$ 38,805.09
Program Reimbursements					
Lottery - Shared Ride			271,450.05		\$ 271,450.05
Lottery - PWD			27,692.15		27,692.15
MATP				1,111,536.60	1,111,536.60
Area Agency on Aging			24,741.60		24,741.60
Investment Income	1,952.63				1,952.63
Total Program Reimbursements	1,952.63	-	323,883.80	1,111,536.60	\$ 1,437,373.03
Gross Surplus/(Deficit)	(243,523.63)	(194,741.15)	(594,582.49)	-	(1,032,847.27)
Subsidy					
Local Operating Assistance	48,438.00	-	-	-	\$ 48,438.00
State Operating Assistance - CT	195,085.63	127,834.37			322,920.00
State Operating Assistance - Reserves		66,906.78	594,582.49		661,489.27
Total Subsidy by Program	243,523.63	194,741.15	594,582.49	-	\$ 1,032,847.27
Surplus/(Deficit)	-	-	(0.00)	-	-
Total Trips		2,482	11,521	11,461	
Avg Cost per Trip	\$	81.56	\$	81.56	\$
Avg Passenger Revenue per Trip	\$	3.10	\$	29.95	\$
Avg Subsidy per Trip	\$	78.46	\$	51.61	

Note: Totals and percentage may not be precise due to independent rounding

Carbon Transit
Income Statement Detailed (Carbon Transit)
For Period Ending June 30, 2024

	PTD		YTD		ANNUAL BUDGET	YTD BUDGET VARIANCE	
	06/30/2024 ACTUAL	BUDGET	06/30/2024 ACTUAL	BUDGET		FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
Revenue							
Passenger Fares							
4010101 - General Public Fares	2,574.57	2,769.77	38,677.59	33,228.02	33,228.02	5,449.57	16.40 %
4010104 - FLEX Fares	-	26.20	127.50	319.99	319.99	(192.49)	(60.15) %
Total Passenger Fares	2,574.57	2,795.97	38,805.09	33,548.01	33,548.01	5,257.08	15.67 %
Local Fare Assistance							
4109904 - Carbon County Aging	1,750.30	2,073.40	24,741.60	26,951.00	26,951.00	(2,209.40)	(8.19) %
Total Local Fare Assistance	1,750.30	2,073.40	24,741.60	26,951.00	26,951.00	(2,209.40)	(8.19) %
State Fare Assistance							
4120201 - State Fare Assistance - Shared Ride	21,374.95	26,509.19	271,450.05	318,106.01	318,106.01	(46,655.96)	(14.66) %
4120202 - Persons With Disabilities	2,259.30	1,788.55	27,692.15	39,342.11	39,342.11	(11,649.96)	(29.61) %
4129903 - State Fare Assistance - Carbon MATP	92,570.97	109,688.92	1,111,536.60	1,181,812.01	1,181,812.01	(70,275.41)	(5.94) %
Total State Fare Assistance	116,205.22	137,986.66	1,410,678.80	1,539,260.13	1,539,260.13	(128,581.33)	(8.35) %
Investment Income							
4070401 - Investment Income	684.70	-	1,952.63	-	-	1,952.63	(100.00) %
Total Investment Income	684.70	-	1,952.63	-	-	1,952.63	(100.00) %
Total Revenue	121,214.79	142,856.03	1,476,178.12	1,599,759.14	1,599,759.14	(123,581.02)	(7.72) %
Expenses							
Salaries							
5010201 - Salaries & Wages	8,538.05	20,142.51	212,624.33	241,711.98	241,711.98	29,087.65	12.03 %
Total Salaries	8,538.05	20,142.51	212,624.33	241,711.98	241,711.98	29,087.65	12.03 %
Fringe Benefits							
5020101 - FICA	653.16	1,540.79	16,265.76	18,490.98	18,490.98	2,225.22	12.03 %
5021501 - Other Fringe Benefit Distribution	4,981.95	14,975.28	124,066.30	179,713.02	179,713.02	55,646.72	30.96 %
Total Fringe Benefits	5,635.11	16,516.07	140,332.06	198,204.00	198,204.00	57,871.94	29.19 %
Services							
5030201 - Advertising Services	-	219.30	1,306.38	-	-	(1,306.38)	(100.00) %
5030302 - Accounting and Audit Fees	218.85	-	2,625.00	2,625.00	2,625.00	-	-
Expense							
5030303 - Banking Services	216.17	181.34	2,103.66	2,000.01	2,000.01	(103.65)	(5.18) %
5030306 - Computer & Other Technical Services	1,346.25	1,468.16	16,234.00	16,155.02	16,155.02	(78.98)	(0.48) %
5030310 - Online Sales Fees	119.61	162.24	873.19	1,800.02	1,800.02	926.83	51.48 %
5030501 - Building Maintenance & Repairs	-	-	2,465.22	-	-	(2,465.22)	(100.00) %
5030504 - Radio Maintenance & Repairs	1,510.00	-	1,510.00	-	-	(1,510.00)	(100.00) %
Total Services	3,410.88	2,031.04	27,117.45	22,580.05	22,580.05	(4,537.40)	(20.09) %
Materials & Supplies							
5049904 - Office & Computer Supplies	1,685.10	1,454.10	12,087.78	16,000.00	16,000.00	3,912.22	24.45 %
5049909 - Freight	103.00	90.83	2,221.49	1,000.00	1,000.00	(1,221.49)	(122.14) %
Total Materials & Supplies	1,788.10	1,544.93	14,309.27	17,000.00	17,000.00	2,690.73	15.82 %
Utilities							
5050101 - IVR Expenses	150.00	386.36	1,800.00	4,250.00	4,250.00	2,450.00	57.64 %
5050201 - Telephone Expense	3,168.13	2,046.83	1,151.51	22,510.00	22,510.00	21,358.49	94.88 %
5050202 - Electric	529.73	834.29	7,416.47	9,180.00	9,180.00	1,763.53	19.21 %
5050203 - Water & Sewer	528.24	49.57	1,156.88	550.01	550.01	(606.87)	(110.33) %
5050204 - Heating	226.50	421.02	2,718.00	4,634.97	4,634.97	1,916.97	41.35 %
5050210 - Internet Fees	(2,101.80)	-	8,577.20	-	-	(8,577.20)	(100.00) %

Carbon Transit
Income Statement Detailed (Carbon Transit)
For Period Ending June 30, 2024

	PTD 06/30/2024		YTD 06/30/2024		ANNUAL BUDGET	YTD BUDGET VARIANCE FAVORABLE (UNFAVORABLE) AMOUNT	PERCENT
	ACTUAL	BUDGET	ACTUAL	BUDGET			
Total Utilities	2,500.80	3,738.07	22,820.06	41,124.98	41,124.98	18,304.92	44.51 %
Purchased Transportation - 5080101 - Purchased Transportation - Easton Coach	98,917.73	123,707.83	1,290,361.11	1,480,798.96	1,480,798.96	190,437.85	12.86 %
5080104 - Purchased Transportation - ECC Fuel	6,797.81	17,999.07	203,256.55	215,991.01	215,991.01	12,734.46	5.89 %
5080156 - P/T - Individual Reimburse- ment	4,261.90	1,664.10	21,306.75	18,312.99	18,312.99	(2,993.76)	(16.34) %
5080165 - Purchased Transportation - CLIU	6,037.72	-	6,037.72	-	-	(6,037.72)	(100.00) %
5080199 - Purchased Transportation - MA Out of County	38,448.10	43,591.70	521,425.72	523,091.99	523,091.99	1,666.27	0.31 %
Total Purchased Transportation	154,463.26	186,962.70	2,042,387.85	2,238,194.95	2,238,194.95	195,807.10	8.74 %
Miscellaneous Expenses 5090101 - Dues and Subscriptions Ex- pense	268.56	20.84	268.56	224.96	224.96	(43.60)	(19.38) %
Total Miscellaneous Expenses	268.56	20.84	268.56	224.96	224.96	(43.60)	(19.38) %
Leases 5121209 - Leases & Rentals	7,204.53	4,098.00	49,165.80	49,180.01	49,180.01	14.21	0.02 %
Total Leases	7,204.53	4,098.00	49,165.80	49,180.01	49,180.01	14.21	0.02 %
Total Expenses	183,809.29	235,054.16	2,509,025.38	2,808,220.93	2,808,220.93	299,195.55	10.65 %
Gross Surplus (Deficit) Subsidy	62,594.50	92,198.13	1,032,847.26	1,208,461.79	1,208,461.79	175,614.53	14.53 %
Local Operating Assistance 4090103 - General Operating Assis- tance - Local	4,042.00	4,150.96	48,438.00	49,759.05	49,759.05	(1,321.05)	(2.65) %
Total Local Operating Assistance State Operating Assistance 4110101 - General Operating Assis- tance - State	58,552.50	88,047.01	984,409.26	1,158,702.74	1,158,702.74	(174,293.48)	(15.04) %
Total State Operating Assistance	58,552.50	88,047.01	984,409.26	1,158,702.74	1,158,702.74	(174,293.48)	(15.04) %
Total Subsidy	62,594.50	92,197.97	1,032,847.26	1,208,461.79	1,208,461.79	175,614.53	(14.53) %
Surplus (Deficit)	-	(0.16)	-	-	-	-	-

Administration & Safety Committee Dashboard

August 13, 2024

LANTA employees count as of 7/23/2024 below.

Union Employees	Count	Percentage
Male	158	69.60%
Female	69	30.40%
Total	227	100%
Non-Union Employees		
Male	41	48.19%
Female	42	51.81%
Total	83	100%
All LANTA Employees		
Male	199	64.19%
Female	111	35.81%
Total	310	100%