

BOARD OF DIRECTORS OF THE EASTERN SIERRA TRANSIT AUTHORITY



Regular Meeting
Friday, October 19, 2018
Meeting Location:
City of Bishop Council Chambers
301 West Line St, Bishop, California
11:00 a.m.

Note: In compliance with the Americans with Disabilities Act, if an individual requires special assistance to participate in this meeting, please contact Eastern Sierra Transit at (760) 872-1901 ext. 15 or 800-922-1930. Notification 48 hours prior to the meeting will enable the Authority to make reasonable arrangements to ensure accessibility to this meeting. (28 CFR 13.102-35.104 ADA Title II)

DISPOSITION

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. PUBLIC COMMENT

INFORMATION

5. CLOSED SESSION

DISCUSSION/POSSIBLE ACTION

a. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director.

6. REPORT ON CLOSED SESSION AS REQUIRED BY LAW

7. CONSENT CALENDAR

ACTION

7A. APPROVE UP TO \$500 REIMBURSEMENT TO ESTA EXECUTIVE DIRECTOR FINALISTS FOR TRAVEL EXPENSES TO INTERVIEW IN BISHOP

7B. APPROVE 2018 MOU PROVIDING MMSA EMPLOYEES WITH FREE TRANSIT ON SPECIFIC TRIPS

7C. APPROVAL OF MINUTES – SPECIAL MEETING OF SEPTEMBER 28, 2018.

- 8. ESTA EMPLOYEE OF THE QUARTER** INFORMATION
The Board awards an outstanding ESTA employee from the last quarter.
- 9. APPROVE EXECUTIVE DIRECTOR CONTRACT** ACTION
The Board appoints a new Executive Director and approves a contract with the new Executive Director.
- 10. DISCUSSION OF ESTA SB-1 FUNDING AND POTENTIAL IMPACTS OF PROPOSITION 6 ON THE ESTA BUDGET** INFORMATION
Staff will brief the Board on a November statewide ballot measure that could severely impact ESTA's funding.
- 11. APPROVE FY 2018-19 MMSA CONTRACT AMENDMENT** ACTION
Amendment #6 to the 2012 ESTA MMSA Contract for enhanced transit service.
- 12. BI-ANNUAL SERVICE REVIEW** ACTION
The Board is requested to approve the proposed Eastern Sierra Transit services to be operated from October 2018 through March 2019.
- 13. ORGANIZATIONAL ASSESSMENT & TRIENNIAL AUDIT RECOMMENDATIONS UPDATE** INFORMATION
An update on the status of ESTA's Organizational Assessment and Triennial Audit Recommendations is presented as an information item for the board.
- 14. FINANCIAL REPORT** RECEIVE AND FILE
a. Preliminary FY 2017/18 report for the period ending October 11, 2018
b. FY 2018/19 report for the period ending October 11, 2018
- 15. OPERATIONS REPORT** RECEIVE AND FILE
September 2018
- 16. REPORTS** INFORMATION
a. Board Members
b. Executive Director
- 17. FUTURE AGENDA ITEMS**
- 18. ADJOURNMENT** ACTION
The next scheduled regular meeting will be November 16, 2018 in Mammoth Lakes at 8:30 am.

STAFF REPORT

Subject: \$500 Maximum Reimbursement for ESTA Executive Director Finalists for Travel Expenses to Interview in Bishop

Initiated by: Joe Rye, Interim Executive Director

BACKGROUND

ESTA invited its top 4 Executive Director candidates to interview in Bishop on Friday, September 28th. At a previous closed session discussion, the Board provided staff direction to reimburse finalists who travel to interview at ESTA up to \$500 to offset travel costs upon request. This item formalizes that Board decision and will enable ESTA staff to issue reimbursements.

ANALYSIS

It is not unusual to provide interview travel reimbursement for candidates that respond to a national recruitment such as ESTA has recently undertaken. The Board directed staff to provide up to \$500 per candidate upon request, in an effort to ensure sufficient qualified candidates would be amenable to visit ESTA in person for the interviews. The effort was successful, as all four of ESTA's top candidates did visit Bishop for the interview day.

FINANCIAL

The up to \$500 stipend could result in a maximum of \$2000 in costs. It is most likely to be far lower than that, as only one candidate has requested the reimbursement to cover a portion of their travel expenses.

LEGAL

John Vallejo, Inyo County Assistant County Counsel was involved in the Closed Session discussion that provided staff with the direction on this program.

RECOMMENDATION

The Board is recommended to formally approve up to \$500 per Executive Director candidate reimbursement for interview travel expenses, upon request.

STAFF REPORT

Subject: Mammoth Mountain Ski Area Employee Free Transit MOU
Initiated by: Joe Rye, Interim Executive Director

BACKGROUND

ESTA and Mammoth Mountain Ski Area (MMSA) are partners in a major service agreement that provides elevated levels of transit to the Mammoth Lakes area. In addition, it is desirable to offer MMSA employees free travel on board certain ESTA routes at certain times to ensure adequate staffing of key activity centers at MMSA and additional options for employees to get back home. A formal Memorandum of Understanding (MOU) was negotiated between MMSA and ESTA to formalize the employee free ride program in 2018. This item brings this MOU to the ESTA Board for approval as the initial MOU, which expires in 2019, did not appear on a Board agenda.

ANALYSIS

ESTA provides “fare free” travel on many of its Mammoth Lakes services already, and this extension of free rides to its partner, MMSA is logical and will help MMSA staff access work, additional options to travel home and other important locations. The free rides are limited to a small set of trips, mostly on the Mammoth Express and are on a “space-available” basis, with paying customers always having priority. It is common for transit agencies to offer free transit travel (fixed route) to its own and partner agency employees as an incentive to utilize the services.

FINANCIAL

The fares not collected by the implementation of this MOU are negligible.

LEGAL

The 2018 MOU was reviewed by John Vallejo, Inyo County Assistant County Counsel. The MOU will need to be updated by July 2019.

RECOMMENDATION

The Board is recommended to approve the ESTA MOU with MMSA for free MMSA employee transit travel on certain routes at specific times.

**Memorandum of Understanding
by and between
Mammoth Mountain Ski Area
and
Eastern Sierra Transit Authority**

This Memorandum of Understanding (MOU) sets forth the terms and understanding between the Mammoth Mountain Ski Area (MMSA) and the Eastern Sierra Transit Authority (ESTA) to govern the provision of transit privileges for MMSA employees on ESTA buses.

Background

MMSA has expanded the number of its employees who are housed in the Bishop area and who require transportation between Bishop and Mammoth. MMSA has requested that its' employees be provided a privilege to travel on ESTA buses between Mammoth and Bishop without paying a fare. MMSA provides ski pass privileges to ESTA employees who work in Mammoth Lakes.

Purpose

This MOU will define the travel privileges afforded to MMSA employees traveling on ESTA buses between Mammoth Lakes and Bishop. Following are the specifics of the program:

- Offered to current MMSA employee with valid employee pass ID
- Offered on a space-available basis. Fare paying passengers will take priority over MMSA employees. MMSA employees may only ride for free if there is an available passenger seat, or the driver authorizes standee passengers.
- Available on the following runs
 - 7:30am Bishop to Mammoth
 - 7:50am Mammoth to Bishop
 - 1:00pm Bishop to Mammoth
 - 2:05pm Mammoth to Bishop
 - 6:10pm Bishop to Mammoth
 - 7:00pm Mammoth to Bishop

Funding

This MOU is not a commitment of funds from either party.

Duration

This MOU is at-will and may be modified by mutual consent of authorized officials from MMSA and ESTA. This MOU shall become effective upon signature by the authorized officials from MMSA and ESTA and will remain in effect until modified by mutual consent, or terminated with at least seven days advance notice in writing by either party to the MOU. If not modified or terminated at an earlier date, the MOU shall end on June 1, 2019

Contact Information

MMSA

Finlay Torrance
Director of Base Operations
P.O. Box 24
Mammoth Lakes, CA 93546
760.934.2571 ext. 3686
ftorrance@mammothresorts.com

ESTA

Executive Director
P.O. Box 1357
Bishop, CA 93515
760.872.1901 ext. 12

ACCEPTED AND APPROVED

Mammoth Mountain Ski Area

Signature

Date: _____

Title

Eastern Sierra Transit Authority

Signature

Date: _____

Title

EASTERN SIERRA TRANSIT AUTHORITY

Minutes of Friday, September 28, 2018 Special Meeting

The meeting of the Board of Directors of the Eastern Sierra Transit Authority was called to order at 8:10 a.m. on Friday, September 28, 2018 at the Inyo County Administrative Building, Bishop, California. The following members were present: Bob Gardner, Bill Sauser, Jeff Griffiths, Kirk Stapp, Jim Ellis, Dan Tothoroh, Karen Schwartz and Jennifer Halferty. Director Griffiths led the pledge of allegiance.

Public Comments	None.
Approval of Minutes	Moved by Director Gardner and seconded by Director Stapp to approve the minutes of the Friday, August 10, 2018 meeting. Motion carried 6-0, with Directors Schwartz and Halferty abstaining.
Closed Session	Open session was recessed at 8:13 am to convene in closed session to consider: a. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position Executive Director.
Report on closed Session	Closed session adjourned at 8:20 am to reconvene in open session. Director Stapp reported that no action was taken during closed session.
Consent Agenda	Moved by Director Sauser and seconded by Director Griffiths to approve the following consent agenda items: a. YARTs Letter of Support b. Approve Prop 1B PTMISEA Authorized Agent Form Motion carried 8-0.
Approve TAM Plan	Joe Rye presented ESTA's 2018 Transit Asset Management (TAM) Plan. Motion by Director Gardner and seconded by Director Halferty to accept the 2018 ESTA TAM Plan and to direct staff to submit the plan to Caltrans and the FTA as required. Motion carried 8-0.
Purchase Order for Bus	Motion by Director Halferty and seconded by Director Gardner to approve the purchase of a 2019 Champion Defender Cutaway from Creative Bus Sales in a not to exceed amount of \$192,753 for operation on ESTA's Reno/Lancaster routes using Mono PTMISEA capital funds Motion carried 8-0.

Supplemental Income 457 Plan	Motion by Director Sauser and seconded by Director Halferty. To pass and approve Resolution 2018-10, adopting CalPERS Supplemental Income 457 plan, and to authorize the Executive Director to execute required documents. Motion carried 8-0. .
Organizational Assessment & Triennial Audit Recommendations Update	Karie Bentley presented Organizational Assessment & Triennial Audit Recommendations Update.
Financial Report	Karie Bentley presented preliminary financial report for fiscal year 2017/18 and the financial report for fiscal year 2018/19 for the period ending September 21, 2018.
Operations Report	Joe Rye presented the August 2018 Operations report.
Board Members Reports	<p>Director Griffiths noted that he and Interim Director Joe Rye were part of the screening process for Executive Director position.</p> <p>Director Sauser noted that in the future he would like to see a more social setting for interviewing candidates which would provide better opportunity to get to know them better and to make sure they understand the needs of our communities.</p> <p>Director Stapp reported attending the League of California Cities Conference in Long Beach.</p>
Executive Director Report	Director Rye had no report.
Future Agenda Items	None
Closed Session	<p>Open session was recessed at 9:37am to convene in closed session to consider:</p> <p style="padding-left: 40px;">b. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position Executive Director.</p> <p>Director Stapp left the meeting at 9:40 am. Directors Gardner and Halferty left the meeting at 12:00 pm.</p>
Report on closed Session	Closed session adjourned at 2:30 pm to reconvene open session. There was nothing to report from closed session.

Adjournment	<p>The meeting was adjourned at 2:31 pm.</p> <p>The next regular meeting of the Eastern Sierra Transit Authority Board of Directors is scheduled for 11:00 a.m. October 19, 2018, in the City of Bishop.</p>
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Recorded & Prepared by:

Dawn Vidal
Acting Board Clerk
Eastern Sierra Transit Authority

Minutes approved:

STAFF REPORT

Subject: Employee of the Quarter – Bob Jones

Initiated by: Joe Rye, Interim Executive Director

BACKGROUND

ESTA acknowledges the outstanding contributions of its employees in many ways, one of which is the recognition of an “Employee of the Quarter”.

ANALYSIS

ESTA is proud to select “Bob Jones” as its Employee of the Quarter for the 3rd Quarter of 2018. Mr. Jones is a transit operator at the Bishop Division who has been with ESTA since its inception in 2007. Mr. Jones also provided service for ESTA’s predecessor Inyo Mono Transit, a total of 12 years of service.

Mr. Jones has consistently helped ESTA deliver high quality transit service and was awarded Employee of the Quarter for his exceptional attitude, excellent customer service and willingness to cover shifts with little notice - even in the scorching summer heat.

FINANCIAL

Mr. Jones will be given a plaque commemorating the award, a \$25.00 gift certificate and he will be paid for half a shift that will be covered by another driver.

LEGAL

None.

RECOMMENDATION

This information is given for the information of the Board.

STAFF REPORT

Subject: Approval of Negotiated Contract, and Appoint Mr. Phil
Moores as ESTA Executive Director

Initiated by: Joe Rye, Interim Executive Director

BACKGROUND:

ESTA's conducted three assisted recruitments to fill the vacant Executive Director position since the retirement of John Helm earlier in 2018. After two unsuccessful recruitments, ESTA changed recruiting firms, hiring The Prothman Company, an executive placement firm out of Issaquah, Washington.

ANALYSIS/DISCUSSION:

Prothman re-advertised the position and received 10 applications by the August 19th deadline, with 4-5 considered qualified. Prothman then conducted screening interviews with all 10 applicants, and recommended that the ESTA Board interview the top 4 candidates. These interviews took place on September 28th in Bishop with most of the ESTA Board participating plus the retired ESTA ED and the current Interim ED.

Phil Moores emerged as the majority of the panel's top choice. Mr. Moores brings extensive recent "in-house" transit bus experience, starting as a bus driver 28 years ago and most recently as Operations Manager at San Luis Obispo Regional Transit Authority, where he served for the last 7+ years. The Board directed that a contract be offered and negotiated with Mr. Moores.

FINANCIAL CONSIDERATIONS

The negotiated starting ED salary of \$118,600 annually is within the approved pay range for the ESTA Executive Director.

RECOMMENDATION

The Board is requested to approve the Executive Director contract. Mr. Moores will assume his duties leading ESTA beginning November 5, 2018. The Interim ED will work collaboratively onsite with Mr. Moores for one week (November 5-9, 2018) to ensure a successful transition of duties and projects.

**AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY
AND
FOR THE PROVISION OF PERSONAL SERVICES
AS THE EXECUTIVE DIRECTOR**

INTRODUCTION

WHEREAS, Phil Moores (hereinafter referred to as "Executive Director") has been duly appointed as EXECUTIVE DIRECTOR for the Eastern Sierra Transit Authority; and

WHEREAS, The Eastern Sierra Transit Authority (hereinafter referred to as "ESTA") and Executive Director desire to set forth the manner and means by which Executive Director will be compensated for performance of duties;

NOW THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions hereinafter contained, ESTA and Executive Director hereby agree as follows:

TERMS AND CONDITIONS

1. SCOPE OF WORK.

The Executive Director shall furnish to ESTA, those services and work set forth in Attachment A, attached hereto and by reference incorporated herein.

Services and work provided by the Executive Director under this Agreement will be performed in a manner consistent with the requirements and standards established by applicable federal, state, and county laws, ordinances, and resolutions.

2. TERM.

The term of this Agreement shall be from November 5, 2018 until terminated as provided below.

3. CONSIDERATION.

A. Compensation. ESTA shall pay Executive Director in accordance with the Schedule of Fees (set forth as Attachment B) for the services and work described in Attachment A which are performed by Executive Director.

B. Travel and Per Diem. ESTA shall reimburse Executive Director for the travel expenses and per diem which Executive Director incurs in providing services and work under this Agreement. Travel and per diem expenses will be reimbursed in accordance with ESTA's Expense and Use of Public Resources Policy, however, the Executive Director will not be reimbursed for intra-region travel by private automobile to destinations less than seventy-five (75) miles from Bishop, California.

C. No Additional Consideration. Except as expressly provided in this Agreement, Executive Director shall not be entitled to, nor receive, from ESTA, any additional consideration, compensation, salary, wages, or other type of remuneration for services rendered under this Agreement.

D. Manner of Payment. Executive Director will be paid in the same manner and on the same schedule of frequency as other ESTA employees.

E. Federal and State Taxes. From all payments made to Executive Director by ESTA under the terms and provisions of this Agreement, ESTA shall withhold all appropriate federal and state income taxes (resident and non-resident).

4. WORK SCHEDULE.

Executive Director's obligation is to perform the services and work identified in Attachment A which are needed within ESTA. It is understood by Executive Director that the performance of these services and work will require a varied schedule. Executive Director, in arranging his schedule, will coordinate and make arrangements to fulfill the requirements of the services and work which is necessary.

5. REQUIRED LICENSES, CERTIFICATES, AND PERMITS.

Any licenses, certificates, or permits required by the federal, state, county, or municipal governments for Executive Director to provide the services and work described in Attachment A must be procured by Executive Director and be valid at the time Executive Director enters into this Agreement. Further, during the term of this Agreement, Executive Director must maintain such licenses, certificates, and permits in full force and effect. Licenses, certificates, and permits may include, but are not limited to, driver's licenses, and professional licenses or certificates. ESTA will pay the cost of the licenses, certificates, and permits necessary for Executive Director to obtain and maintain a commercial driver's license and associated certificates in accordance with ESTA's Commercial Driver's License Reimbursements Policy. All other licenses, certificates, and permits will be procured and maintained in force by Executive Director at no expense to ESTA unless pre-authorized by the Board of Directors. Executive Director will provide ESTA, at ESTA's request, with evidence of current and valid licenses, certificates and permits which are required to perform the services identified in Attachment A. Where there is a dispute between Executive Director and ESTA as to what licenses, certificates, and permits are required to perform the services identified in Attachment A, ESTA reserves the right to make such determinations for purposes of this Agreement.

6. OFFICE SPACE, SUPPLIES, EQUIPMENT, ETC.

ESTA shall provide Executive Director with such supplies, reference materials, telephone service, and staff as is deemed necessary by ESTA for Executive Director to provide the services identified in Attachment A to this Agreement.

7. ESTA PROPERTY.

A. Supplies, Equipment, etc. All supplies, equipment, tools, protective or safety devices, badges, identification cards, keys, uniforms, vehicles, reference materials, furniture, appliances, etc. provided to Executive Director by ESTA pursuant to this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of ESTA. Executive Director will use reasonable care to protect, safeguard and maintain such items while they are in Executive Director's possession.

B. Products of Executive Director's Work and Services. Any and all compositions, publications, plans, designs, specifications, blueprints, maps, formulas, processes, photographs, slides, video tapes, computer programs, computer disks, computer tapes, memory chips, soundtracks, audio recordings, films, audio-visual presentations, exhibits, reports, studies, works of art, inventions, patents, trademarks, copyrights, or intellectual properties of any kind which are created, produced, assembled, compiled by, or are the result or product of, Executive Director's services or work under this Agreement are, and at the termination of this Agreement remain, the sole and exclusive property of ESTA. At the termination of the Agreement, Executive Director will convey possession and title to all such properties to ESTA.

8. WORKERS' COMPENSATION.

ESTA shall provide workers' compensation coverage to Executive Director for all acts performed in the course and scope of providing the services described in Attachment A to this Agreement. In the event a claim is made by Executive Director for injuries received in the course and scope of providing such services, ESTA's liability shall be limited to workers' compensation benefits payable under the California Labor Code.

9. STATUS OF EXECUTIVE DIRECTOR.

All acts of Executive Director relating to the performance of this Agreement shall be performed by Executive Director as an employee of ESTA. Executive Director has no authority to bind, incur any obligation on behalf of, or exercise any right or power vested in, ESTA, except as expressly provided by law, defined in the ESTA Joint Powers Agreement, or set forth in Attachment A.

10. DEFENSE AND INDEMNIFICATION.

In the event the Executive Director is sued for acts performed within the course and scope of providing services and work described in Attachment A of this Agreement, ESTA shall defend, indemnify, and hold the Executive Director harmless from any and all liability arising from such acts as required by law.

11. TERMINATION AND DISCIPLINE.

Executive Director's services under this Agreement may be terminated by ESTA without cause, and at will, for any or no reason by giving to Executive Director ninety (90) days written notice of such intent to terminate.

Executive Director may terminate this Agreement without cause, and at will, for any reason whatsoever by giving thirty (30) days written notice of such intent to terminate to ESTA.

12. ASSIGNMENT.

This is an agreement for the personal services of Executive Director. ESTA has relied upon the skills, knowledge, experience, and training of Executive Director as an inducement to enter into this Agreement. Executive Director shall not assign or subcontract this Agreement, or any part of it, without the express written consent of ESTA.

13. NONDISCRIMINATION.

Executive Director agrees to comply with various provisions of the federal, state, and county statutes, laws, and ordinances applicable to ESTA, and providing that no person in the United States shall, on the grounds of race, color, religion, ancestry, sex, age, physical handicap, or national origin, be subjected to discrimination.

14. CONFIDENTIALITY.

Executive Director agrees to comply with various provisions of the federal, state, and county laws and ordinances providing that information and records kept, maintained, or accessible by ESTA, shall be privileged, restricted, or confidential. Disclosure of such confidential, privileged, or protected information shall be made by Executive Director only as allowed by law.

15. CONFLICTS.

Executive Director agrees that he has no interest, and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of the work and services under this Agreement. Executive Director agrees to complete and file appropriate conflict of interest statements.

16. POST AGREEMENT COVENANT.

Executive Director agrees not to use any confidential, protected, or privileged information which is gained from ESTA in the course of providing services and work under this Agreement, for any personal benefit, gain, or enhancement. Further, Executive Director agrees for a period of two years after the termination of this Agreement, not to seek or accept any employment with any entity, association, corporation, or person who, during the term of this Agreement, has had an adverse or conflicting interest with ESTA, or who has been an adverse party in litigation with ESTA, and concerning such, Executive Director by virtue of this Agreement has gained access to ESTA's confidential, privileged, protected, or proprietary information.

17. AMENDMENT.

This Agreement may be modified, amended, changed, added to, or subtracted from, by the mutual consent of the parties hereto, if such amendment or change is in written form, and executed with the same formalities as this Agreement, and attached to the original Agreement to maintain continuity.

18. NOTICE.

Any notice, amendments, or additions to this Agreement, including change of address of either party during the term of this Agreement, which Executive Director or ESTA shall be required, or may desire, to make shall be in writing and shall be sent by prepaid first-class mail to the respective parties as follows:

ESTA
Chairperson – Board of Directors
P.O. Box 1357
Bishop, CA 93515

Executive Director:
Phil Moores
191 Alpine Drive
Aspendell, CA 93514

19. ENTIRE AGREEMENT.

This Agreement contains the entire agreement of the parties, and no representations, inducements, promises, or agreements otherwise between the parties not embodied herein or incorporated herein by reference, shall be of any force or effect. Further, no term or provision hereof may be changed, waived, discharged, or terminated, unless the same be in writing executed by the parties hereto.

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**AGREEMENT BETWEEN EASTERN SIERRA TRANSIT AUTHORITY
AND PHIL MOORES
FOR THE PROVISION OF PERSONAL SERVICES
AS THE ESTA EXECUTIVE DIRECTOR**

IN WITNESS THEREOF, THE PARTIES HERETO HAVE SET THEIR HANDS AND SEALS THIS
____ DAY OF _____, _____.

ESTA

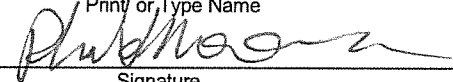
By: _____
Print or Type Name

Signature

Dated: _____

EXECUTIVE DIRECTOR

By: Phil Moores
Print/ or Type Name


Signature

Dated: 10/8/18

ATTACHMENT A

**AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY
AND PHIL MOORES
FOR THE PROVISION OF PERSONAL SERVICES
AS THE ESTA EXECUTIVE DIRECTOR**

TERM:

FROM: November 5, 2018 **TO:** Termination

SCOPE OF WORK:

The Executive Director shall have all of the authority and shall fulfill all of the obligations of the position as defined in the Joint Powers Agreement establishing the Eastern Sierra Transit Authority.

ATTACHMENT B

**AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY
AND PHIL MOORES
FOR THE PROVISION OF PERSONAL SERVICES
AS THE ESTA EXECUTIVE DIRECTOR**

TERM:

FROM: November 5, 2018

TO: Termination

SCHEDULE OF FEES:

- Salary: \$ 118,600 annually
 - Retirement: If Classic -CalPERS 2% at 55 formula, classic member 100% paid by ESTA
If PEPRA CalPERS 2% at 62 formula, employer contribution only.
 - Health Insurance: PERS Choice (employee contribution = 17%, currently, \$118.82/mo.),
PERS Select (employee contribution = 13%, \$85.12/mo.), or monthly stipend of \$408 if
no health coverage is elected, and employee provides proof of health insurance
coverage comparable to ESTA's.
 - Vision/Dental Reimbursement: \$1,000 per year plus \$400/year for one or more
qualifying dependents
 - Comprehensive Leave: Employee will start accruing at the 4 – 10 (year) ; 31 days/year
for years 11-15; and 34 days/year for years 16+
 - Paid Holidays: 11 per year
 - Deferred Compensation: ESTA provided 457(b) plan. No ESTA contribution
 - Life Insurance: \$50,000 paid by ESTA
 - Relocation allowance (one time): \$7,500
- I. ESTA will make the same adjustment to the Executive Director's salary, benefits, allowances
and other forms of compensation as for other administrative employees except as provided in
paragraph II below.
- II. The ESTA Board will review the performance of the Executive Director at least annually and
may at that time adjust compensation as determined to be fair and reasonable. Should any
adjustment be made at this time, the date of such adjustment will become the anniversary date
for any subsequent compensation changes subject to paragraph I. above.

STAFF REPORT

Subject: SB-1 Funding and ESTA Impacts of Proposition 6

Initiated by: Joe Rye, Interim Executive Director

BACKGROUND:

From time to time a ballot measure projects to have such a huge impact upon ESTA that the Board must be briefed on its ramifications so that they can inform their constituents of its impacts on local services, such as ESTA transit services. Proposition 6 was created by a San Diego group called Reform California, and its website is gastaxrepeal.org. The ballot measure is opposed by nearly every local government in California, as well as public safety, construction, and other industries. The opposition website is noprop6.com.

ANALYSIS/DISCUSSION:

ESTA faces future funding challenges to replace its aging fleet amid rising operational cost pressures. ESTA possesses fairly robust reserves built in recent years, but it is likely that most of these reserves will be required to replace buses and/or to invest in facility (capital) needs.

SB-1 was enacted in 2016 and funds began flowing to ESTA in fiscal year FY 17-18. SB-1 directly increased ESTA's annual appropriation of State Transit Assistance (STA) operations funding by over \$175,000/year. This is a permanent increase in STA funds, assuming Prop 6 failure. In addition, SB-1 contained a smaller new program called "State of Good Repair" that provides ESTA with \$72,000/year in new capital funding to help with bus replacement or other capital needs. For FY 18-19 this money was programmed for preventative maintenance but it can be used to meet any future capital needs.

FINANCIAL CONSIDERATIONS

If voters approve (yes vote on) Proposition 6, ESTA will lose approximately \$175,000 annually in general STA funding plus \$72,000 in STA "State of Good Repair" funds dedicated to capital projects for a total annual loss of \$247,000.

RECOMMENDATION

Information only.

STAFF REPORT

Subject: Mammoth Mountain Ski Area Contract Amendment #6
Initiated by: Joe Rye, Interim Executive Director

BACKGROUND

ESTA and Mammoth Mountain Ski Area (MMSA) entered into an Agreement in 2012 for the provision of enhanced transit services during the winter ski season. The Agreement has been amended annually to address each of the subsequent ski seasons.

ANALYSIS

Amendment Number 5 to the Agreement between ESTA and MMSA for transit service during the 2017/18 winter season expired on May 31, 2018. MMSA has indicated to ESTA that it desires to continue the arrangement whereby ESTA operates the transit service on the Red, Blue, Green and Yellow Lines for the 2018/19 winter season along with early and late season route variations. Discussions involving ESTA and MMSA have culminated in a contract amendment for the coming winter season. The amendment maintains the 2017/18 rates of compensation into 2018/19, modifies the estimated service hours for the season to meet MMSA needs, and adds the 2018/19 winter season dates to the term of the Agreement. The monthly fixed fee and base hourly rates of compensation remain the same as in the 2017/18 season with a monthly fixed fee of \$59,982.00, and the hourly rate set at \$59.30 per hour for 35' or 40' transit busses and \$45.00 for trollies. The original contract assumes the cost of fuel to be \$4.50 per gallon. Fuel adjustments are addressed through a cost adjustment formula in the original contract which details credits back to MMSA during times of lower gas prices as well as additional billing authorization during times of higher gas prices.

Additionally, contact information has been updated to reflect Mark Brownlie, President/COO as the contact for MMSA and to list "Executive Director" as the contact for ESTA.

Amendment Number 6 to the Agreement between ESTA and MMSA is included on the following pages for the Board's review.

FINANCIAL

The services identified in Amendment No. 6, and the associated revenues are somewhat greater than included in ESTA's FY 2018/19 budget due to a request by MMSA to extend the end date of the service. The Agreement is projected to generate a maximum of \$1.072 million in revenue in FY 2018/19.

LEGAL

Amendment No. 6 to the Agreement between ESTA and MMSA has been reviewed and approved as to form by John Vallejo, Inyo County Assistant County Counsel.

RECOMMENDATION

The Board is recommended to approve Amendment No. 6 to the Agreement between ESTA and MMSA for the provision of transit services for the 2018/19 winter season and to authorize the Executive Director to execute the Amendment.

**Amendment No.6
to the AGREEMENT by and between
Mammoth Mountain Ski Area LLC, and
the Eastern Sierra Transit Authority**

THIS Amendment No. 6, dated _____, 2018, to the Agreement by and between the Mammoth Mountain Ski Area LLC, hereinafter referred to as "MMSA" and the Eastern Sierra Transit Authority, hereinafter referred to as "ESTA", dated July 7, 2012, and as amended by Amendment No. 1 dated October 15, 2013, Amendment No. 2 dated October 7, 2014, Amendment No. 3 dated October 16, 2015, Amendment No. 4 dated November 11, 2016 and Amendment No. 5 dated November 9, 2017 modifies the AGREEMENT as follows:

Whereas, the AGREEMENT expired on or about May 31, 2018;

Whereas, the Parties to the AGREEMENT desire to retroactively add a new term to the AGREEMENT covering the 2018/2019 ski season and thereby revive the AGREEMENT for that time period;

Now, therefore, the Parties to the AGREEMENT agree to amend the AGREEMENT as follows:

I. ADD to the end of the first paragraph of Section 1:

1. Commencement and Term of Agreement: MMSA and ESTA mutually agree to add the period of October 1, 2018 through May 31, 2019 to the term of the Agreement.

II. REPLACE paragraphs a, b, and d of Section 15. Compensation:

- a.** For services rendered by ESTA under this Agreement for the 2018/19 season, MMSA shall pay ESTA a fixed monthly sum of Fifty-Nine Thousand and Nine Hundred Eighty-Two Dollars (\$59,982.00) per month for seven (7) months from November through May, plus Fifty-Nine Dollars and Thirty cents (\$59.30) per vehicle service hour. Early and late season supplemental trolley service hours (Blue-Yellow Combination Route and late season trolley) shall be charged at \$45.00 per hour if operated in a trolley and \$59.30 if operated in a 35' or 40' transit bus. A Vehicle Service hour is defined as every hour or fraction of an hour that a transit vehicle is operating from the first passenger pickup point to the last passenger delivery point as designated by the route schedules. Travel from the bus garage to and from the route, meal breaks, and storage does not constitute vehicle service.
- b.** The estimated number of vehicle service hours for the 2018/19 season is 11,012 as detailed in Exhibit "A". The maximum cumulative payment obligation by MMSA to ESTA for this service level is One Million Seventy-Two Thousand Eight Hundred Eighty-Five dollars and 60 cents

(\$1,072,885.60).

c. [no change to this paragraph]

d. The Vehicle Service Hour rate of \$59.30 per hour shall be charged for all hours except the service hours for the Blue-Yellow Combination route and/or the Trolley route operated in lieu of the Red Line if operated in a trolley bus, which shall be charged at \$45.00 per hour. These rates shall be applied to all service hours operated within a seasonal total range of 8,809 to 13,214, which represents a twenty percent (20%) plus or minus range from the estimated total of 11,012 vehicle service hours for the season.

III. REPLACE the Scope of Work Preface, and Service Days and Hours Table of EXHIBIT 'A' with the following:

Scope of Work

ESTA shall operate the Red, Blue, Green, Yellow, and Blue-Yellow Combination Lines for the 2018/19 ski season. The estimated service dates and hours are detailed in the following table:

SERVICE DAYS AND HOURS:

	Red Line	Blue Line	Green Line	Yellow Line	*Trolley Supplement	TOTAL
Opening Day	11/16/2018	12/12/2018	12/12/2018	12/12/2018	11/16/2018	
Closing Day	4/28/2019	4/21/2019	4/21/2019	4/21/2019	5/27/2019	
Service Days	164	131	131	131	55	
Frequency in minutes	20	15	15	20	30	
Base Daily Service Hours	31.5	10.5	10.25	10.25	Varies	
Base Season Service Hours	5,166	1,376	1,343	1,343	407	9,634
Addl. Svc Hours	1,235	87	48	8		1,378
Total Svc Hours	6,401	1,463	1,391	1,351	407	11,012

To the extent reasonably possible, more frequent headway service shall be provided on the routes as demand warrants on busy days (weekends, holidays). Service frequency shall be adjusted as directed by MMSA with a minimum of five days advance notice. ESTA shall coordinate with

MMSA staff regarding traffic flow patterns and passenger pickup/drop-off locations at each of the MMSA Lodges.

* Trolley Supplement (Blue Yellow Combination) route is expected to operate 9:00am until 5:00pm from November 16 through December 11.
Trolley Supplement (Spring Shoulder) is expected to operate from April 29th through May 27th.

IV. UPDATE Section 26. Notices as follows:

ESTA: Executive Director
Eastern Sierra Transit Authority
P.O. Box 1357
Bishop, CA 93514

MMSA: Mark Brownlie
President/COO
Mammoth Mountain Ski Area
P.O. Box 24
Mammoth Lakes, CA 93546

All other terms and conditions of the AGREEMENT shall remain in full force and effect.

ACCEPTED AND AGREED:

MAMMOTH MOUNTAIN SKI AREA

EASTERN SIERRA TRANSIT AUTHORITY

Signed: _____

Signed: _____


Print Name: _____

Print Name: _____

Title: _____

Title: _____

APPROVED AS TO FORM
Inyo County Counsel's Office
Counsel to the Eastern Sierra Transit Authority

Signed:  _____
Title: Asst. County Counsel

STAFF REPORT

Subject: Six-Month Review of ESTA's Transit Services

Initiated by: Joe Rye, Interim Executive Director

BACKGROUND:

ESTA's Service Change Policy includes a plan for bi-annual service planning sessions to allow the Board an opportunity to review and approve the services proposed to be operated for the coming six months.

ANALYSIS/DISCUSSION:

The following pages detail the specific routes that are planned to be operated by Eastern Sierra Transit for what is considered the winter season, from October 2018 through March of 2019. The pages detail descriptions of the routes as well as the operating statistics (hours and miles) for the routes including a break-down as to how the services are applied to the Authority's jurisdictions. The information also includes a synopsis of the revenues provided by each of the member entities to fund the services.

The proposed services for the coming six months include the continuation of the Mammoth Mountain Ski Area contract services, the continuation of the June Mountain Shuttle, continuation of the expanded service on the Lone Pine Express route and the expanded service (5 days/week) for the Reno and Lancaster routes. The proposed services in the Town of Mammoth Lakes roughly mirror the service operated the last two years, since expansion of the Town Trolley route. The Limited is reduced to a two daily trips per school day for the remainder of the 2018/19 academic year per recent Board action.

EASTERN SIERRA TRANSIT

Planned Transit Services: October 2018 through March 2019

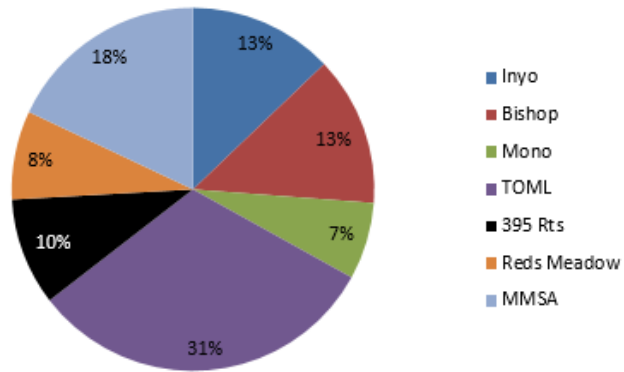
Route	Days of the Week							Hours of Service	Year round or Seasonal	Description
	S	M	T	W	T	F	S			
Walker Dial-a-Ride		X	X	X	X	X		8:00a - 4:00p	Year round	
Bridgeport - Gardnerville				X					Year round	1 roundtrip on Wednesday
June Mountain Shuttle	X	X	X	X	X	X	X		December 11 - April 9 (tentative)	2 roundtrips per day departing Mammoth at 7:00am and return at 8:00am; and departing Mammoth at 4:10pm with return from June at 5:00pm
Mammoth Dial-a-Ride		X	X	X	X	X		8:00a - 5:00p	Year round	Weekdays only, with interruption in the afternoon for the 2:45p Limited Run.
The Limited		X	X	X	X	X		7:40a & 2:45p	Seasonal	2 trips a day, school days only through end of 18/19 school year same bus as Mammoth Dial-A-Ride 7:40a from Aspen Village and 2:45p from Elementary
Purple Line	X	X	X	X	X	X	X	7:00a - 6:00p	Year round	
Mammoth Winter Trolley	X	X	X	X	X	X	X	5:45p - 2:00a	Nov. 16 through April 28	2 buses in service providing 20 minute headways.(reduced service after 10:00pm)
Mammoth Summer Shoulder Trolley	X	X	X	X	X	X	X	9:00a - 10:00p	Day after Memorial Day until mid-June, and day after Labor Day til MMSA Red Line starts	1 bus in service providing 30 minute headways., possible service until 2:00am on Friday and Saturdays
Mammoth Lakes Basin Trolley	X	X	X	X	X	X	X	8:00a - 6:00p	Mid-June - Labor Day	2 buses in service providing 30 minute headways. 3rd bus operated on peak Saturdays
Mammoth Lakes Basin Trolley (early and late season)	X	X	X	X	X	X	X	8:00a - 6:00p	Memorial Day To Mid-June and day after Labor day to late-September	1 bus in service providing 60 minute headways on weekdays, 2 buses in service providing 30 minute headways on weekends and holidays.
Red Line	X	X	X	X	X	X	X	7:00a - 5:30p	Nov. 16 through April 28	20 minute frequency using a minimum of 3 buses in service
Blue Line	X	X	X	X	X	X	X	7:05a - 5:20p	Dec. 12 - April 21	15 minute frequency using a minimum of 1 bus in service. Start date is dependent on Mammoth Mountain's winter operations
Green Line	X	X	X	X	X	X	X	7:30a - 5:30p	Dec. 12 - April 21	15 minute frequency using a minimum of 1 bus in service. Start date is dependent on Mammoth Mountain's winter operations
Yellow Line	X	X	X	X	X	X	X	7:30a - 5:30p	Dec. 12 - April 21	20 minute frequency using a minimum of 1 bus in service. Start date is dependent on Mammoth Mountain's winter operations
Blue/Yellow Line	X	X	X	X	X	X	X	9:00a - 5:00p	Nov. 16 - Dec. 11	20 minute frequency using a minimum of 1 bus in service. Provides daytime service to Canyon/Lakeview, and to Juniper Springs prior to start of Blue and
Mammoth Express		X	X	X	X	X			Year round	4 trips/weekday in each direction (departs Bishop 6:50a, 7:30a, 1:00p, and 6:10p; departs Mammoth 7:50a, 2:05p, 5:15p, and 7:00p) [times in red operated in conjunction with 395 Reno route M, T, Th, and Friday]
Reno Route		X	X	X	X	X			Year round	1 roundtrip per day, Monday through Friday from Lone Pine to Reno.
Lancaster Route		X	X	X	X	X			Year round	1 roundtrip per day, Monday through Friday from Mammoth Lakes to Lancaster.
Benton to Bishop			X			X		8:30a from Benton 2:30p return	Year round	1 roundtrip/day, 2 days/week (Tue and Fri)
Bishop Dial-a-Ride	X	X	X	X	X	X	X	7:00a - 6:00p M-F; 8:30a - 6:00p Sat; 8:00a - 1:00p Sun	Year round	
Night Rider						X	X	6:00p - 2:00a	Year round	Friday and Saturday nights, as well as New Year's Eve
Lone Pine to Bishop		X	X	X	X	X			Year round	3 trips/weekday in each direction (departs Bishop 7:00a, 8:45a, 1:15p, and 6:30p; departs Lone Pine 6:15a, 8:30a, 11:45am (M,W,F), and 5:00p. 5:00p Lone Pine to Bishop and 8:45 am Bishop to Lone Pine runs operated by the 395 Lancaster route.
Lone Pine Dial-a-Ride		X	X	X	X	X		7:30a - 3:30p	Year round	1 bus in service M-F (7 service hours per day)
Tecopa					X			7:00 - 1:00p	Year round	1 roundtrip per day on 2 Thursdays per month from Tecopa to Pahrump. Service is operated by the Pahrump Senior Center.

EASTERN SIERRA TRANSIT - SERVICE ANALYSIS by Route and Jurisdiction

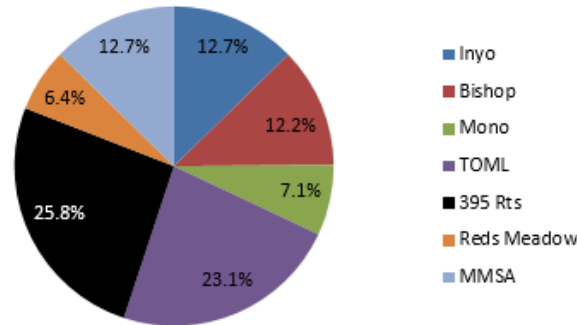
October, 2018

Jurisdiction Assignment						Service Hours										Service Miles						
Inyo	Bishop	Mono	TOML	395 Rts	MMSA	ROUTE	Annual Vehicle Service Hours	Annual Vehicle Miles	Inyo	Bishop	Mono	TOML	395 Rts	Reds Meadow	MMSA	Inyo	Bishop	Mono	TOML	395 Rts	Reds Meadow	MMSA
		100%				Walker Dial-a-Ride	2,024	16,951	0	0	2,024	0	0			0	0	16,951	0	0		
		100%				Bridgeport - Carson City	408	10,914	0	0	408	0	0			0	0	10,914	0	0		
		100%				June Mountain Shuttle	1,044	24,000	0	0	1,044	0	0			0	0	24,000	0	0		
			100%			Mammoth Dial-a-Ride/ Limited	2,377	7,590	0	0	0	2,377	0			0	0	0	7,590	0		
			100%			Mammoth Comm Circulators	4,015	57,670	0	0	0	4,015	0			0	0	0	57,670	0		
			100%			Mammoth Trolleys	12,553	162,000	0	0	0	12,553	0			0	0	0	162,000	0		
		100%				Benton to Bishop	416	8,320	0	0	416	0	0			0	0	8,320	0	0		
25%	25%	25%	25%			Mammoth Express	1,244	58,420	311	311	311	311	0			14,605	14,605	14,605	14,605	0		
40%	60%					Bishop Dial-a-Ride/BCS	11,250	129,100	4,500	6,750	0	0	0			51,640	77,460	0	0	0		
40%	60%					Night Rider	856	12,190	342	514	0	0	0			4,876	7,314	0	0	0		
60%	40%					Lone Pine to Bishop	1,443	70,970	866	577	0	0	0			42,582	28,388	0	0	0		
100%						Lone Pine Dial-a-Ride	1,764	17,388	1,764	0	0	0	0			17,388	0	0	0	0		
100%						Tecopa	152	2,000	100	0	0	0	0			2,000	0	0	0	0		
				100%		395 Route - Reno	3,226	142,080	0	0	0	0	3,226			0	0	0	0	142,080		
				100%		395 Route - Lancaster	2,637	128,768	0	0	0	0	2,637			0	0	0	0	128,768		
					100%	MMSA Routes	11,012	133,000	0	0	0	0	0		11,012	0	0	0	0	0		133,000
					100%	Reds Meadow	4,839	67,000	0	0	0	0	0	4,839		0	0	0	0	0		67,000
							61,260	1,048,361	7,883	8,152	4,203	19,256	5,863	4,839	11,012	133,091	127,767	74,790	241,865	270,848	67,000	133,000
									13%	13%	7%	31%	10%	8%	18%	12.7%	12.2%	7.1%	23.1%	25.8%	6.4%	12.7%

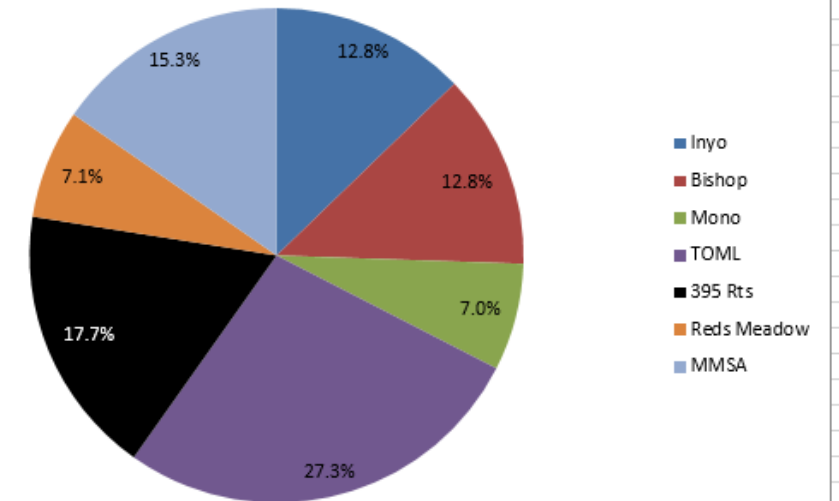
Service Hours FY18/19



Service Miles FY18/19



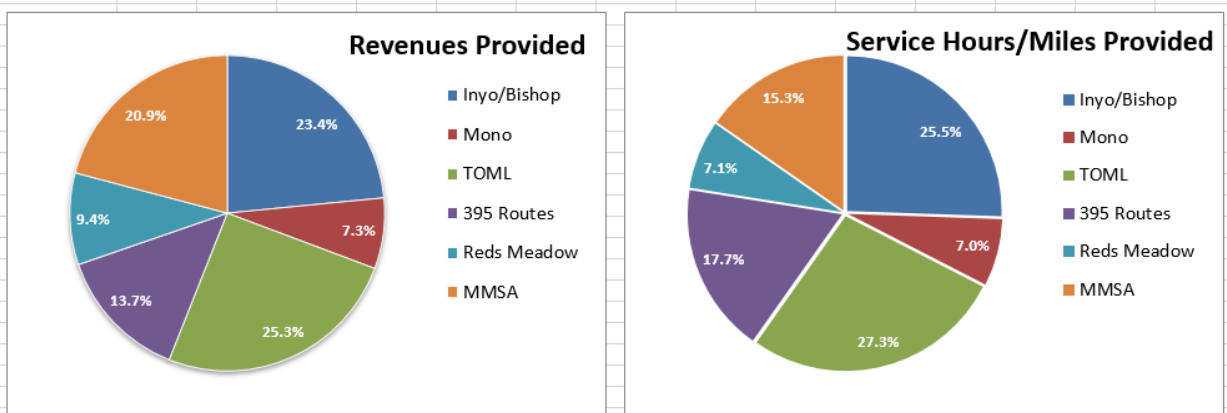
Aggregate - Service Hours and Miles FY18/19



EASTERN SIERRA TRANSIT

Operating Revenue Analysis - FY 18/19

	ESTA Total	395 Rts	BALANCE	TOML	INYO/BISHOP	MONO	REDS/OTHER
Fares	947,793	254,069	693,724	21,185	153,133	36,406	483,000
Federal 5311(f)	248,690	248,690					
Inyo Match	88,389	88,389					
Mono Match	88,389	88,389					
Kern Regional Revenue	24,000	24,000					
LTF (excl 395 Rt match)	1,102,787		1,102,787	230,187	694,398	178,202	
STA	397,932		397,932	122,182	185,894	89,856	
State Other (SGR)	71,626		71,626	22,208	33,336	16,082	
State Grants (LCTOP)	57,985		57,985	3,598	34,892	19,496	
5311 Apportionment	178,462		178,462	45,456	100,090	32,916	
TOML Contract Revenue	854,855		854,855	854,855			
MMSA Contract	1,072,886						1,072,886
Misc/Other	5,000			1,500	3,000		500
TOTAL	5,138,793	703,536	3,357,371	1,301,171	1,204,743	372,958	1,556,386
		13.7%		25.3%	23.4%	7.3%	30.3%



FINANCIAL CONSIDERATIONS

The transit service detailed on the preceding pages is included in the ESTA FY 2018/19 budget and is generally consistent with the revenues included in the budget.

RECOMMENDATION

The Board is requested to approve the Eastern Sierra Transit services planned to be operated through March 2019.

STAFF REPORT

Subject: Organizational Assessment and Triennial Audit
Recommendations Update

Initiated by: Karie Bentley, Administration Manager

BACKGROUND:

In October 2017, the ESTA Board approved award of a contract to The Matrix Consulting Group to perform an Organizational Assessment of the Authority. The Organizational Assessment report is available on ESTA's website at: <https://www.estransit.com/wp-content/uploads/2018/05/ESTA-Organizational-Assessment-Final-Report.pdf>

Additionally, Michael Baker International completed the triennial performance audit of ESTA for the three-year period ending June 30, 2016.

At the request of the Board, the status of the recommendations of these assessments/audits is being reported at each board meeting.

ANALYSIS/DISCUSSION:

In regards to the Organizational Assessment Recommendations,

#6. ESTA should work to improve administrative support areas where employees indicated concerns with existing practices.

- Efforts continue in this area. Information will be given out about our newly adopted CalPERS 457 program once it is fully implemented.

#7. ESTA should develop a procedures manual covering all key administrative processes.

Since our last meeting following procedures have been written and/or updated:

- DMV Employer Pull Notice Procedure
- Website Update Procedures: How to Add Driver Schedule to ESTA Website
- Procedures relating to Fair Political Practices Commission (FPPC)
- Additional driver training program documentation has been created

#8. ESTA should develop an annual training plan to ensure that a minimum of two staff are proficient in critical administrative functional areas and processes.

With the recent departure of the Mammoth Operations Supervisor, the Bishop Operations Supervisor, Administration Manager and Administrative Specialist III have temporarily been assigned areas to cover that involve Mammoth Operations. This has resulted in additional cross training. Additionally, ESTA's Administrative Specialist I will be taking the driver training course in Mammoth which will allow her to further document that process as well as begin to cross train on HR and ESTA Policy portions of the training. She is also working to get her Class B license to provide bus shuttle services should the Bishop Operations Manager need assistance.

In In regards to the Triennial Audit Recommendations,

4. Continue working with Mono and Inyo LTCs and Caltrans to procure additional on-board video cameras for the bus fleet. (*Medium Priority*)

Various options for new on-board video cameras are being researched and efforts to reprogram CalOES funding continue.

FINANCIAL CONSIDERATIONS

The Organizational Assessment Recommendation Update is presented at this time for the Board's information and consideration. Estimated costs associated with the recommendations are listed in the table above.

Financial considerations for the Triennial Audit Recommendations will be provided as cost become known.

RECOMMENDATION

The Organizational Assessment and Triennial Audit update is presented at this time as an information item for the Board.

Summary of Organizational Assessment Recommendations

Rec. #	Recommendation	Priority	Status
1	ESTA should adopt a new organizational structure that consolidates all administrative activities under an Administrative Manager position.	1	Done
2	ESTA should adopt revised position titles and job duty descriptions for the administrative positions.	1	Done
3	ESTA should adopt salary levels that are competitive with the market for administrative and supervisory staff positions.	1	Done
4	ESTA should consider adding 1.5 administrative support positions to its staff including making the current half-time clerical position in Bishop full-time and adding a full-time clerical position to the Mammoth Lakes terminal.	1	Bishop half-time clerical position has been made full time. One half-time admin staff has been added in Mammoth. Additional position is still under consideration.
5	ESTA should assign back-up dispatch duties to the added clerical positions so that professional staff currently backing up the dispatchers can focus on more technical duties.	1	Done
6	ESTA should work to improve administrative support areas where employees indicated concerns with existing practices.	2	Not yet formally addressed although informal efforts are being made to address employee concerns.
7	ESTA should develop a procedures manual covering all key administrative processes.	3	Some procedures have been documented
8	ESTA should develop an annual training plan to ensure that a minimum of two staff are proficient in critical administrative functional areas and processes.	4	Administration Manager is cross training the Admin. Spec. I & III in a number of areas. Administration Manager is also working to understand Executive Director Responsibilities
9	ESTA should assess the feasibility of acquiring an integrated financial/personnel management system that includes time keeping/payroll functionality.	2	Not yet started.
10	ESTA should have a systems/data security audit completed by a qualified company specializing in cyber security.	1	Not yet started.
11	ESTA should develop a workforce plan to project retirements and replacement for critical positions.	4	Not yet started.
12	ESTA should review its fleet operations to ensure the most cost-effective and beneficial models are in place for replacing, fueling, and maintaining its buses and other vehicles.	4	Not yet started.

Triennial Audit Recommendations:

1. Ensure vehicle maintenance is conducted within maintenance parameters. *(High Priority)*
2. Study feasibility of bringing 45-day vehicle inspections in-house. *(Medium Priority)*
3. Include comparison of performance against new standards in the monthly operations report. *(Medium Priority)*
4. Continue working with Mono and Inyo LTCs and Caltrans to procure additional on-board video cameras for the bus fleet. *(Medium Priority)*

STAFF REPORT

Subject: Preliminary Financial Report – FY 2017/18

Initiated by: Karie Bentley, Administration Manger

The preliminary year-to-date roll-up, budget unit summary, and fund balance reports for the 2017/18 fiscal year are included on the following pages. This information is reported as of October 11, 2018. The table below summarizes the preliminary year-end revenue and expenses by major expense category, although adjustments are still pending. The Red’s \$1.00 ser charge for road maintenance is pending transfer. Revenue is still being received, and additional receivables will be booked to this fiscal year.

ESTA Operating Expenses FY17-18			
% of fiscal year →			100.0%
Category	Budget	Actual Year To Date	% of Budget
Total Revenue	4,980,514	4,832,892	97.0%
EXPENSES			
Total Salaries	1,960,676	1,881,852	96.0%
Total Benefits	752,703	713,829	94.8%
Total Insurance	349,620	331,564	94.8%
Total Maintenance	559,880	550,304	98.3%
Facilities	236,550	246,588	104.2%
Total Services	197,260	230,605	116.9%
Fuel	592,515	454,961	76.8%
Other	134,550	133,668	99.3%
Total Expenses	4,783,754	4,543,370	95.0%

Operating Expense Information

Utilities expense (in the summary block under facilities) is up due to around utility bills from Town of Mammoth Lakes from previous fiscal years that ESTA was only recently invoiced for.

The expense for services is over budget primarily due to:

- Unbudgeted \$20.4K Professional Bus Cleaning Service
- \$13.2K Swiftly bill that needs to move to FY 18/19 (Auditors office has been notified).
- Unbudgeted stipends
- Unbudgeted outsourced grant writing services

Object code 5232 Office & Other Equipment <\$5,000 over budget primarily due to purchase and install of on-board video that was budgeted as a capital project rather than an operating expense. Inyo County Auditor's Office has confirmed that this expense should be reflected as on operating expense.

Fuel expense per gallon is 27% below the budgeted amount for FY 2017/18

Adjustments to operating expenses are still being made.

Operating Revenue Information

4065 STATE TRANSIT ASSISTANCE

- More funds were available than anticipated due to SB1.

4555 FEDERAL GRANTS

- Invoices have been sent

STATE OF GOOD REPAIR

- \$71.6K has been invoiced, this amount was not in the budget and be additional revenue under 4499 STATE GRANTS OTHER

Capital Revenue Information

4066 PTMISEA

- Bishop yard project, budgeted at \$120K is not yet completed, RFR's have been completed for purchased items.
- \$184K was budgeted for a Freightliner for Reno/Lancaster. This purchase will be made in FY 18/19.

4495 STATE GRANTS - CAPITAL

- Invoice for a Trolley in the amount of \$200,000 is awaiting payment.
- Security cameras for Mammoth busses have been invoiced \$11.2K and were budgeted here, although it was determined that the cameras were an operating expense so will be credited to 4498 State Grants rather than 4495 State Grants Capital.

4557 FEDERAL GRANTS - CAPITAL

- RFR in the amount of \$160,726 has been submitted for Freightliner we recently received.

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
Key: 153299 - EASTERN SIERRA TRANSIT						
OPERATING						
Revenue						
4061	LOCAL TRANSPORTATION TAX	1,240,647.00	1,240,646.00	0.00	1.00	100.00
4065	STATE TRANSIT ASST	321,085.00	341,169.00	0.00	(20,084.00)	106.25
4301	INTEREST FROM TREASURY	20,000.00	44,250.66	0.00	(24,250.66)	221.25
4498	STATE GRANTS	26,190.00	28,509.46	0.00	(2,319.46)	108.85
4555	FEDERAL GRANTS	531,023.00	402,003.98	0.00	129,019.02	75.70
4599	OTHER AGENCIES	877,235.00	876,958.35	0.00	276.65	99.96
4819	SERVICES & FEES	1,959,334.00	1,882,466.65	0.00	76,867.35	96.07
4936	MISCELLANEOUS SALES	0.00	1,710.00	0.00	(1,710.00)	0.00
4959	MISCELLANEOUS REVENUE	5,000.00	15,178.28	0.00	(10,178.28)	303.56
	Revenue Total:	<u>4,980,514.00</u>	<u>4,832,892.38</u>	<u>0.00</u>	<u>147,621.62</u>	<u>97.03</u>
Expenditure						
5001	SALARIED EMPLOYEES	1,465,571.00	1,322,276.42	0.00	143,294.58	90.22
5003	OVERTIME	68,764.00	69,124.25	0.00	(360.25)	100.52
5005	HOLIDAY OVERTIME	128,558.00	100,622.50	0.00	27,935.50	78.27
5012	PART TIME EMPLOYEES	297,783.00	389,828.42	0.00	(92,045.42)	130.91
5021	RETIREMENT & SOCIAL SECURITY	46,575.00	39,187.91	0.00	7,387.09	84.13
5022	PERS RETIREMENT	230,275.00	190,183.34	0.00	40,091.66	82.58
5031	MEDICAL INSURANCE	289,724.00	272,575.99	0.00	17,148.01	94.08
5043	OTHER BENEFITS	38,977.00	39,764.60	0.00	(787.60)	102.02
5045	COMPENSATED ABSENCE EXPENSE	143,602.00	169,453.83	0.00	(25,851.83)	118.00
5047	EMPLOYEE INCENTIVES	3,550.00	2,662.84	0.00	887.16	75.00
5111	CLOTHING	4,600.00	682.49	0.00	3,917.51	14.83
5152	WORKERS COMPENSATION	123,058.00	118,782.00	0.00	4,276.00	96.52
5154	UNEMPLOYMENT INSURANCE	45,000.00	27,020.89	0.00	17,979.11	60.04
5158	INSURANCE PREMIUM	181,562.00	185,761.00	0.00	(4,199.00)	102.31
5171	MAINTENANCE OF EQUIPMENT	531,380.00	542,047.35	21,600.00	(32,267.35)	106.07
5173	MAINTENANCE OF	18,500.00	8,256.56	0.00	10,243.44	44.63
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	1,500.00	1,780.00	0.00	(280.00)	118.66
5232	OFFICE & OTHER EQUIP < \$5,000	13,000.00	25,399.73	0.00	(12,399.73)	195.38
5238	OFFICE SUPPLIES	7,600.00	5,565.00	0.00	2,035.00	73.22
5253	ACCOUNTING & AUDITING SERVICE	43,000.00	40,059.38	0.00	2,940.62	93.16
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	3,448.80	0.00	2,751.20	55.62
5263	ADVERTISING	51,200.00	39,311.61	0.00	11,888.39	76.78
5265	PROFESSIONAL & SPECIAL SERVICE	96,860.00	147,784.84	0.02	(50,924.86)	152.57
5291	OFFICE, SPACE & SITE RENTAL	182,550.00	180,219.39	0.00	2,330.61	98.72
5311	GENERAL OPERATING EXPENSE	50,330.00	45,347.67	0.00	4,982.33	90.10
5331	TRAVEL EXPENSE	2,500.00	4,127.37	0.00	(1,627.37)	165.09
5332	MILEAGE REIMBURSEMENT	21,020.00	22,577.46	0.00	(1,557.46)	107.40
5351	UTILITIES	54,000.00	66,368.58	0.00	(12,368.58)	122.90
5352	FUEL & OIL	592,515.00	454,960.84	0.00	137,554.16	76.78
5700	CONSTRUCTION IN PROGRESS	0.00	23,188.58	0.00	(23,188.58)	0.00
5901	CONTINGENCIES	34,000.00	5,000.00	0.00	29,000.00	14.70
	Expenditure Total:	<u>4,783,754.00</u>	<u>4,543,369.64</u>	<u>21,600.02</u>	<u>218,784.34</u>	<u>95.42</u>
NET OPERATING		<u>196,760.00</u>	<u>289,522.74</u>	<u>(21,600.02)</u>	<u>(71,162.72)</u>	
CAPITAL ACCOUNT						

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
Revenue						
4066	PTMISEA	297,000.00	9,125.00	0.00	287,875.00	3.07
4495	STATE GRANTS - CAPITAL	276,680.00	0.00	0.00	276,680.00	0.00
4557	FEDERAL GRANTS - CAPITAL	163,700.00	0.00	0.00	163,700.00	0.00
4911	SALES OF FIXED ASSETS	<u>0.00</u>	<u>7,600.00</u>	<u>0.00</u>	<u>(7,600.00)</u>	<u>0.00</u>
	Revenue Total:	<u>737,380.00</u>	<u>16,725.00</u>	<u>0.00</u>	<u>720,655.00</u>	<u>2.26</u>
Expenditure						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	0.00	0.00	120,000.00	0.00
5650	EQUIPMENT	79,680.00	0.00	0.00	79,680.00	0.00
5655	VEHICLES	<u>549,500.00</u>	<u>371,446.87</u>	<u>0.00</u>	<u>178,053.13</u>	<u>67.59</u>
	Expenditure Total:	<u>749,180.00</u>	<u>371,446.87</u>	<u>0.00</u>	<u>377,733.13</u>	<u>49.58</u>
NET CAPITAL ACCOUNT		<u>(11,800.00)</u>	<u>(354,721.87)</u>	<u>0.00</u>	<u>342,921.87</u>	
TRANSFERS						
Revenue						
Expenditure						
5798	CAPITAL REPLACEMENT	<u>175,030.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,030.00</u>	<u>0.00</u>
	Expenditure Total:	<u>175,030.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,030.00</u>	<u>0.00</u>
NET TRANSFERS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	153299 Total:	<u>9,930.00</u>	<u>(65,199.13)</u>	<u>(21,600.02)</u>	<u>96,729.15</u>	

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 153200 - EASTERN SIERRA TRANSIT FUND					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153201 - ESTA ADMINISTRATION					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153202 - INYO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	347,094.00	363,226.09	0.00	(16,132.09)
4350	REV USE OF MONEY & PROPERTY	5,000.00	6,556.81	0.00	(1,556.81)
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	62,660.24	0.00	15,396.76
4600	CHARGES FOR CURRENT SERVICES	52,803.00	66,809.46	0.00	(14,006.46)
4900	OTHER REVENUE	1,500.00	6,036.70	0.00	(4,536.70)
Revenue Total:		484,454.00	505,289.30	0.00	(20,835.30)
Expenditure					
5000	SALARIES & BENEFITS	320,151.00	310,986.72	0.00	9,164.28
5100	SERVICES & SUPPLIES	117,180.00	133,356.33	0.00	(16,176.33)
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,200.00	13,200.00	0.00	0.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
Expenditure Total:		488,468.00	473,465.05	0.00	15,002.95
Key Total:		(4,014.00)	31,824.25	0.00	(35,838.25)
Key: 153203 - MONO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	215,911.00	236,598.37	0.00	(20,687.37)
4350	REV USE OF MONEY & PROPERTY	5,000.00	6,556.81	0.00	(1,556.81)
4400	AID FROM OTHER GOVT AGENCIES	57,839.00	35,764.59	0.00	22,074.41
4600	CHARGES FOR CURRENT SERVICES	25,414.00	34,912.35	0.00	(9,498.35)
4900	OTHER REVENUE	0.00	558.98	0.00	(558.98)
Revenue Total:		304,164.00	314,391.10	0.00	(10,227.10)

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
4600	CHARGES FOR CURRENT SERVICES	254,069.00	250,831.47	0.00	3,237.53
4900	OTHER REVENUE	0.00	87.06	0.00	(87.06)
Revenue Total:		866,726.00	595,017.75	0.00	271,708.25
Expenditure					
5000	SALARIES & BENEFITS	390,191.00	373,980.93	0.00	16,210.07
5100	SERVICES & SUPPLIES	288,005.00	222,779.78	0.00	65,225.22
5200	INTERNAL CHARGES	18,530.00	14,254.00	0.00	4,276.00
5600	FIXED ASSETS	170,000.00	169,416.65	0.00	583.35
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		866,726.00	780,431.36	0.00	86,294.64
Key Total:		0.00	(185,413.61)	0.00	185,413.61
Key: 153207 - SPECIALS					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	3,481.25	0.00	(3,481.25)
4600	CHARGES FOR CURRENT SERVICES	8,000.00	4,778.07	0.00	3,221.93
Revenue Total:		8,000.00	8,259.32	0.00	(259.32)
Expenditure					
5000	SALARIES & BENEFITS	2,570.00	8,231.57	0.00	(5,661.57)
5100	SERVICES & SUPPLIES	5,000.00	344.14	0.00	4,655.86
5200	INTERNAL CHARGES	238.00	238.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		7,808.00	8,813.71	0.00	(1,005.71)
Key Total:		192.00	(554.39)	0.00	746.39
Key: 153208 - COMMUTER VANPOOL					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153209 - REDS MEADOW					
Revenue					
4060	TAXES - SALES	22,000.00	0.00	0.00	22,000.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	3,000.00	0.00	(3,000.00)
4600	CHARGES FOR CURRENT SERVICES	425,000.00	395,483.22	0.00	29,516.78
4900	OTHER REVENUE	500.00	786.03	0.00	(286.03)
Revenue Total:		447,500.00	399,269.25	0.00	48,230.75
Expenditure					
5000	SALARIES & BENEFITS	189,400.00	156,180.06	0.00	33,219.94
5100	SERVICES & SUPPLIES	237,167.00	208,426.45	0.00	28,740.55
5200	INTERNAL CHARGES	9,146.00	9,146.00	0.00	0.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	22,000.00	22,000.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		457,713.00	395,752.51	0.00	61,960.49
Key Total:		(10,213.00)	3,516.74	0.00	(13,729.74)
Key: 153210 - MMSA-MAMMOTH MT SKI AREA					

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Expenditure					
5000	SALARIES & BENEFITS	159,758.00	131,079.50	0.00	28,678.50
5100	SERVICES & SUPPLIES	79,564.00	54,279.10	0.00	25,284.90
5200	INTERNAL CHARGES	5,345.00	5,345.00	0.00	0.00
5600	FIXED ASSETS	21,325.00	0.00	0.00	21,325.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	5,500.00	5,500.00	0.00	0.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
Expenditure Total:		<u>277,492.00</u>	<u>196,203.60</u>	<u>0.00</u>	<u>81,288.40</u>
Key Total:		<u>26,672.00</u>	<u>118,187.50</u>	<u>0.00</u>	<u>(91,515.50)</u>
Key: 153204 - BISHOP TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	347,094.00	363,226.09	0.00	(16,132.09)
4350	REV USE OF MONEY & PROPERTY	5,000.00	6,556.81	0.00	(1,556.81)
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	63,549.00	0.00	14,508.00
4600	CHARGES FOR CURRENT SERVICES	65,338.00	84,416.72	0.00	(19,078.72)
4900	OTHER REVENUE	1,500.00	6,036.70	0.00	(4,536.70)
Revenue Total:		<u>496,989.00</u>	<u>523,785.32</u>	<u>0.00</u>	<u>(26,796.32)</u>
Expenditure					
5000	SALARIES & BENEFITS	334,586.00	326,397.20	0.00	8,188.80
5100	SERVICES & SUPPLIES	118,688.00	142,785.39	0.01	(24,097.40)
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,200.00	13,200.00	0.00	0.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
Expenditure Total:		<u>504,411.00</u>	<u>498,304.59</u>	<u>0.01</u>	<u>6,106.40</u>
Key Total:		<u>(7,422.00)</u>	<u>25,480.73</u>	<u>(0.01)</u>	<u>(32,902.72)</u>
Key: 153205 - MAMMOTH TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	326,171.00	327,850.33	0.00	(1,679.33)
4350	REV USE OF MONEY & PROPERTY	5,000.00	6,556.80	0.00	(1,556.80)
4400	AID FROM OTHER GOVT AGENCIES	1,300,614.00	893,612.44	0.00	407,001.56
4600	CHARGES FOR CURRENT SERVICES	21,185.00	26,295.49	0.00	(5,110.49)
4900	OTHER REVENUE	1,500.00	8,809.91	0.00	(7,309.91)
Revenue Total:		<u>1,654,470.00</u>	<u>1,263,124.97</u>	<u>0.00</u>	<u>391,345.03</u>
Expenditure					
5000	SALARIES & BENEFITS	698,093.00	739,660.00	0.00	(41,567.00)
5100	SERVICES & SUPPLIES	470,954.00	442,160.13	0.01	28,793.86
5200	INTERNAL CHARGES	29,933.00	29,933.00	0.00	0.00
5600	FIXED ASSETS	400,825.00	202,030.22	0.00	198,794.78
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	33,130.00	33,130.00	0.00	0.00
5900	RESERVES	16,000.00	0.00	0.00	16,000.00
Expenditure Total:		<u>1,648,935.00</u>	<u>1,446,913.35</u>	<u>0.01</u>	<u>202,021.64</u>
Key Total:		<u>5,535.00</u>	<u>(183,788.38)</u>	<u>(0.01)</u>	<u>189,323.39</u>
Key: 153206 - 395 ROUTE					
Revenue					
4060	TAXES - SALES	201,397.00	192,150.42	0.00	9,246.58
4400	AID FROM OTHER GOVT AGENCIES	411,260.00	151,948.80	0.00	259,311.20

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Balance</u>
5200	INTERNAL CHARGES	123,058.00	118,782.00	0.00	4,276.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	749,180.00	394,635.45	0.00	354,544.55
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	175,030.00	0.00	0.00	175,030.00
5900	RESERVES	34,000.00	5,000.00	0.00	29,000.00
Expenditure Total:		<u>5,707,964.00</u>	<u>4,914,816.51</u>	<u>21,600.02</u>	<u>771,547.47</u>
Key Total:		<u>9,930.00</u>	<u>(65,199.13)</u>	<u>(21,600.02)</u>	<u>96,729.15</u>
Key: 153211 - ESTA ACCUMULATED CAPITAL OUT					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	9,977.64	0.00	(9,977.64)
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>9,977.64</u>	<u>0.00</u>	<u>(9,977.64)</u>
Expenditure					
5800	OTHER FINANCING USES	0.00	(175,030.00)	0.00	175,030.00
Expenditure Total:		<u>0.00</u>	<u>(175,030.00)</u>	<u>0.00</u>	<u>175,030.00</u>
Key Total:		<u>0.00</u>	<u>185,007.64</u>	<u>0.00</u>	<u>(185,007.64)</u>
Key: 153212 - ESTA GENERAL RESERVE					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	5,877.71	0.00	(5,877.71)
Revenue Total:		<u>0.00</u>	<u>5,877.71</u>	<u>0.00</u>	<u>(5,877.71)</u>
Key Total:		<u>0.00</u>	<u>5,877.71</u>	<u>0.00</u>	<u>(5,877.71)</u>
Key: 153213 - ESTA-BUDGET STABILIZATION RESER					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	2,351.06	0.00	(2,351.06)
Revenue Total:		<u>0.00</u>	<u>2,351.06</u>	<u>0.00</u>	<u>(2,351.06)</u>
Key Total:		<u>0.00</u>	<u>2,351.06</u>	<u>0.00</u>	<u>(2,351.06)</u>
Key: 612502 - SRTP TRANSPORT PLAN					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612490 - ACIS-AUTOMATED CUSTOMER IS					
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612491 - NIGHT RIDER					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	1,061,525.00	977,403.90	0.00	84,121.10
4900	OTHER REVENUE	0.00	2,172.90	0.00	(2,172.90)
	Revenue Total:	1,061,525.00	979,576.80	0.00	81,948.20
Expenditure					
5000	SALARIES & BENEFITS	473,947.00	428,766.81	0.00	45,180.19
5100	SERVICES & SUPPLIES	474,097.00	470,888.05	21,600.00	(18,391.05)
5200	INTERNAL CHARGES	26,132.00	26,132.00	0.00	0.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	88,000.00	88,000.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
	Expenditure Total:	1,062,176.00	1,013,786.86	21,600.00	26,789.14
	Key Total:	(651.00)	(34,210.06)	(21,600.00)	55,159.06
Key: 153215 - ESTA-RENO ROUTE					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 153216 - ESTA-LANCASTER ROUTE					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5100	SERVICES & SUPPLIES	0.00	20.39	0.00	(20.39)
	Expenditure Total:	0.00	20.39	0.00	(20.39)
	Key Total:	0.00	(20.39)	0.00	20.39
Key: 153234 - ESTA FIXED ASSETS					
Expenditure					
5600	FIXED ASSETS	0.00	(394,635.45)	0.00	394,635.45
5700	DEPRECIATION	0.00	1,120,734.77	0.00	(1,120,734.77)
	Expenditure Total:	0.00	726,099.32	0.00	(726,099.32)
	Key Total:	0.00	(726,099.32)	0.00	726,099.32
Key: 153299 - EASTERN SIERRA TRANSIT					
Revenue					
4060	TAXES - SALES	1,561,732.00	1,581,815.00	0.00	(20,083.00)
4350	REV USE OF MONEY & PROPERTY	20,000.00	44,250.66	0.00	(24,250.66)
4400	AID FROM OTHER GOVT AGENCIES	2,171,828.00	1,316,596.79	0.00	855,231.21
4600	CHARGES FOR CURRENT SERVICES	1,959,334.00	1,882,466.65	0.00	76,867.35
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	24,488.28	0.00	(19,488.28)
	Revenue Total:	5,717,894.00	4,849,617.38	0.00	868,276.62
Expenditure					
5000	SALARIES & BENEFITS	2,717,979.00	2,596,362.59	0.00	121,616.41
5100	SERVICES & SUPPLIES	1,908,717.00	1,800,036.47	21,600.02	87,080.51

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Key Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612499 - MOBILITY MANAGEMENT 14					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Key Total:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612489 - NON-EMERGENCY TRAN REIM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	25,850.00	16,889.44	0.00	8,960.56
	Revenue Total:	<u>25,850.00</u>	<u>16,889.44</u>	<u>0.00</u>	<u>8,960.56</u>
Expenditure					
5000	SALARIES & BENEFITS	5,690.00	3,652.22	0.00	2,037.78
5100	SERVICES & SUPPLIES	20,330.00	22,365.80	0.00	(2,035.80)
	Expenditure Total:	<u>26,020.00</u>	<u>26,018.02</u>	<u>0.00</u>	<u>1.98</u>
	Key Total:	<u>(170.00)</u>	<u>(9,128.58)</u>	<u>0.00</u>	<u>8,958.58</u>
Key: 612503 - BISHOP YARD-ESTA					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	(182.98)	0.00	182.98
4400	AID FROM OTHER GOVT AGENCIES	120,000.00	9,125.00	0.00	110,875.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	<u>120,000.00</u>	<u>8,942.02</u>	<u>0.00</u>	<u>111,057.98</u>
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	23,188.58	0.00	96,811.42
	Expenditure Total:	<u>120,000.00</u>	<u>23,188.58</u>	<u>0.00</u>	<u>96,811.42</u>
	Key Total:	<u>0.00</u>	<u>(14,246.56)</u>	<u>0.00</u>	<u>14,246.56</u>
Key: 612505 - PTMISEA-CAPITAL PROJECT					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	500.06	0.00	(500.06)
4400	AID FROM OTHER GOVT AGENCIES	0.00	176,608.00	0.00	(176,608.00)
	Revenue Total:	<u>0.00</u>	<u>177,108.06</u>	<u>0.00</u>	<u>(177,108.06)</u>
	Key Total:	<u>0.00</u>	<u>177,108.06</u>	<u>0.00</u>	<u>(177,108.06)</u>

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 612493 - JARC-LONE PINE/BISHOP					
Revenue					
4060	TAXES - SALES	58,213.00	58,185.05	0.00	27.95
4400	AID FROM OTHER GOVT AGENCIES	56,299.00	40,084.87	0.00	16,214.13
4600	CHARGES FOR CURRENT SERVICES	24,000.00	23,137.58	0.00	862.42
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		<u>138,512.00</u>	<u>121,407.50</u>	<u>0.00</u>	<u>17,104.50</u>
Expenditure					
5000	SALARIES & BENEFITS	82,534.00	68,607.23	0.00	13,926.77
5100	SERVICES & SUPPLIES	52,532.00	59,624.78	0.00	(7,092.78)
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
Expenditure Total:		<u>138,511.00</u>	<u>131,677.01</u>	<u>0.00</u>	<u>6,833.99</u>
Key Total:		<u>1.00</u>	<u>(10,269.51)</u>	<u>0.00</u>	<u>10,270.51</u>
Key: 612494 - JARC-MAMMOTH EXPRESS					
Revenue					
4060	TAXES - SALES	43,852.00	40,578.65	0.00	3,273.35
4400	AID FROM OTHER GOVT AGENCIES	43,852.00	36,481.16	0.00	7,370.84
4600	CHARGES FOR CURRENT SERVICES	22,000.00	18,398.39	0.00	3,601.61
Revenue Total:		<u>109,704.00</u>	<u>95,458.20</u>	<u>0.00</u>	<u>14,245.80</u>
Expenditure					
5000	SALARIES & BENEFITS	61,059.00	48,783.09	0.00	12,275.91
5100	SERVICES & SUPPLIES	45,200.00	43,006.13	0.00	2,193.87
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
Expenditure Total:		<u>109,704.00</u>	<u>95,234.22</u>	<u>0.00</u>	<u>14,469.78</u>
Key Total:		<u>0.00</u>	<u>223.98</u>	<u>0.00</u>	<u>(223.98)</u>
Key: 612496 - MONO COUNTY BUS SHELTERS					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612497 - GOOGLE TRANSIT PHASE 2					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5000	SALARIES & BENEFITS	0.00	37.26	0.00	(37.26)
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>37.26</u>	<u>0.00</u>	<u>(37.26)</u>
Key Total:		<u>0.00</u>	<u>(37.26)</u>	<u>0.00</u>	<u>37.26</u>
Key: 612498 - CAPP-CLEAN AIR PROJECT PROGRAM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00

**COUNTY OF INYO
UNDESIGNATED FUND BALANCES**

AS OF 06/30/2018

	Claim on Cash 1000	Accounts Receivable 1100,1105,1160	Loans Receivable 1140	Prepaid Expenses 1200	Accounts Payable 2000	Loans Payable 2140	Deferred Revenue 2200	Computed Fund Balance	Encumbrances	Fund Balance Undesignated
ESTA - EASTERN SIERRA TRANSIT AUTHORI										
1532 EASTERN SIERRA TRANSIT	1,870,072	422,603		196,919	391,897		1,650	2,096,047	21,600	2,074,447
1533 ESTA ACCUMULATED	1,018,314	2,895						1,021,209		1,021,209
1534 ESTA GENERAL RESERVE	511,131	1,585						512,716		512,716
1535 ESTA BUDGET STAB	204,450	634						205,084		205,084
6813 JARC-LONE PINE/BISHOP	(6,138)	266		6,051	5,230			(5,051)		(5,051)
6814 JARC-MAMMOTH EXPRESS	17,945	1,770		6,051	5,357			20,409		20,409
6817 GOOGLE TRANSIT PHASE 2	18							18		18
6818 CAPP-CLEAN AIR PROJECT	2,923							2,923		2,923
6819 MOBILITY MANAGEMENT 14	2,227							2,227		2,227
6820 NON-EMERGENCY TRAN REIM	(19,195)	12,020			2,052			(9,227)		(9,227)
6821 BISHOP YARD-ESTA	(21,322)	(56)						(21,378)		(21,378)
6823 PTMISEA-CAPITAL PROJECT	177,108							177,108		177,108
ESTA Totals	3,757,533	441,717		209,021	404,536		1,650	4,002,085	21,600	3,980,485
Grand Totals	3,757,533	441,717		209,021	404,536		1,650	4,002,085	21,600	3,980,485

STAFF REPORT

Subject: Financial Report - FY 2018/19

Initiated by: Karie Bentley, Administration Manager

The year-to-date roll-up, budget unit summary, and fund balance reports for the 2018/19 fiscal year are include on the following pages. Reports are as of October 11, 2018. The reports reflect typical revenues and expenses early in the fiscal year where limited revenues have been received, with the exception of fare revenue for the Reds Meadow shuttle. Insurance expense for the year is paid in a lump sum at the beginning of the year and is reflected in the high year-to-date percentage for that expense line item. Fuel cost per gallon has been running at about 27% below budget, however, the low actual expense on the financial report for fuel and maintenance is primarily a result of not yet being in receipt of billings from the Town of Mammoth Lakes for this fiscal year. Additionally, \$16K of 2017/18 revenue was miscoded in this fiscal year, this correction is pending. The table below summarizes the year-to-date revenue and the expenses by major expense category.

ESTA Operating Expenses FY18/19			
% of fiscal year →			28.2%
Category	Budget	Actual Year To Date	% of Budget
Total Revenue	5,237,282	1,001,246	19.1%
EXPENSES			
Total Salaries	2,003,628	535,672	26.7%
Total Benefits	785,182	144,383	18.4%
Total Insurance	339,976	273,621	80.5%
Total Maintenance	615,480	76,291	12.4%
Facilities	246,694	52,979	21.5%
Total Services	208,400	66,828	32.1%
Fuel	632,752	59,535	9.4%
Other	228,050	16,462	7.2%
Total Expenses	5,060,162	1,225,770	24.2%

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
Key: 153299 - EASTERN SIERRA TRANSIT						
OPERATING						
Revenue						
4061	LOCAL TRANSPORTATION TAX	1,279,564.00	82,242.34	0.00	1,197,321.66	6.42
4065	STATE TRANSIT ASST	397,932.00	0.00	0.00	397,932.00	0.00
4301	INTEREST FROM TREASURY	24,000.00	0.00	0.00	24,000.00	0.00
4498	STATE GRANTS	57,985.00	39,744.00	0.00	18,241.00	68.54
4499	STATE OTHER	71,626.00	0.00	0.00	71,626.00	0.00
4555	FEDERAL GRANTS	453,001.00	0.00	0.00	453,001.00	0.00
4599	OTHER AGENCIES	878,855.00	0.00	0.00	878,855.00	0.00
4819	SERVICES & FEES	2,069,319.00	879,259.76	0.00	1,190,059.24	42.49
4959	MISCELLANEOUS REVENUE	5,000.00	0.00	0.00	5,000.00	0.00
	Revenue Total:	<u>5,237,282.00</u>	<u>1,001,246.10</u>	<u>0.00</u>	<u>4,236,035.90</u>	<u>19.11</u>
Expenditure						
5001	SALARIED EMPLOYEES	1,525,159.00	355,035.80	0.00	1,170,123.20	23.27
5003	OVERTIME	69,218.00	41,613.27	0.00	27,604.73	60.11
5005	HOLIDAY OVERTIME	131,197.00	20,842.23	0.00	110,354.77	15.88
5012	PART TIME EMPLOYEES	278,054.00	118,180.97	0.00	159,873.03	42.50
5021	RETIREMENT & SOCIAL SECURITY	47,606.00	11,110.10	0.00	36,495.90	23.33
5022	PERS RETIREMENT	225,009.00	40,656.07	0.00	184,352.93	18.06
5031	MEDICAL INSURANCE	326,565.00	41,115.18	0.00	285,449.82	12.59
5043	OTHER BENEFITS	38,493.00	8,973.69	0.00	29,519.31	23.31
5045	COMPENSATED ABSENCE EXPENSE	143,459.00	41,330.24	0.00	102,128.76	28.80
5047	EMPLOYEE INCENTIVES	4,050.00	1,197.45	0.00	2,852.55	29.56
5111	CLOTHING	4,600.00	1,875.18	0.00	2,724.82	40.76
5152	WORKERS COMPENSATION	124,786.00	99,935.00	0.00	24,851.00	80.08
5154	UNEMPLOYMENT INSURANCE	45,000.00	12,856.97	0.00	32,143.03	28.57
5158	INSURANCE PREMIUM	170,190.00	160,829.00	0.00	9,361.00	94.49
5171	MAINTENANCE OF EQUIPMENT	586,980.00	72,473.19	0.00	514,506.81	12.34
5173	MAINTENANCE OF	18,500.00	3,817.96	0.00	14,682.04	20.63
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	2,300.00	0.00	0.00	2,300.00	0.00
5232	OFFICE & OTHER EQUIP < \$5,000	14,500.00	307.47	0.00	14,192.53	2.12
5238	OFFICE SUPPLIES	7,600.00	2,289.23	0.00	5,310.77	30.12
5253	ACCOUNTING & AUDITING SERVICE	48,500.00	4,725.00	0.00	43,775.00	9.74
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	330.00	0.00	5,870.00	5.32
5263	ADVERTISING	51,200.00	11,522.86	0.00	39,677.14	22.50
5265	PROFESSIONAL & SPECIAL SERVICE	102,500.00	50,249.68	0.00	52,250.32	49.02
5291	OFFICE, SPACE & SITE RENTAL	194,694.00	50,810.00	0.00	143,884.00	26.09
5311	GENERAL OPERATING EXPENSE	51,830.00	6,444.23	0.00	45,385.77	12.43
5331	TRAVEL EXPENSE	5,000.00	45.00	0.00	4,955.00	0.90
5332	MILEAGE REIMBURSEMENT	21,220.00	5,500.55	0.00	15,719.45	25.92
5351	UTILITIES	52,000.00	2,169.01	0.00	49,830.99	4.17
5352	FUEL & OIL	632,752.00	59,534.53	0.00	573,217.47	9.40
5539	OTHER AGENCY CONTRIBUTIONS	60,000.00	0.00	0.00	60,000.00	0.00
5901	CONTINGENCIES	61,000.00	0.00	0.00	61,000.00	0.00
	Expenditure Total:	<u>5,060,162.00</u>	<u>1,225,769.86</u>	<u>0.00</u>	<u>3,834,392.14</u>	<u>24.22</u>
NET OPERATING		<u>177,120.00</u>	<u>(224,523.76)</u>	<u>0.00</u>	<u>401,643.76</u>	
CAPITAL ACCOUNT						

COUNTY OF INYO
Budget to Actuals with Encumbrances by Key/Obj

Ledger: GL

As of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
Revenue						
4066	PTMISEA	303,936.00	16,303.62	0.00	287,632.38	5.36
4495	STATE GRANTS - CAPITAL	<u>54,766.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,766.00</u>	<u>0.00</u>
	Revenue Total:	<u>358,702.00</u>	<u>16,303.62</u>	<u>0.00</u>	<u>342,398.38</u>	<u>4.54</u>
Expenditure						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	0.00	0.00	120,000.00	0.00
5650	EQUIPMENT	74,766.00	0.00	0.00	74,766.00	0.00
5655	VEHICLES	<u>183,936.00</u>	<u>0.00</u>	<u>0.00</u>	<u>183,936.00</u>	<u>0.00</u>
	Expenditure Total:	<u>378,702.00</u>	<u>0.00</u>	<u>0.00</u>	<u>378,702.00</u>	<u>0.00</u>
NET CAPITAL ACCOUNT		<u>(20,000.00)</u>	<u>16,303.62</u>	<u>0.00</u>	<u>(36,303.62)</u>	
TRANSFERS						
Revenue						
Expenditure						
5798	CAPITAL REPLACEMENT	<u>170,520.00</u>	<u>0.00</u>	<u>0.00</u>	<u>170,520.00</u>	<u>0.00</u>
	Expenditure Total:	<u>170,520.00</u>	<u>0.00</u>	<u>0.00</u>	<u>170,520.00</u>	<u>0.00</u>
NET TRANSFERS		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	153299 Total:	<u>(13,400.00)</u>	<u>(208,220.14)</u>	<u>0.00</u>	<u>194,820.14</u>	

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 153200 - EASTERN SIERRA TRANSIT FUND					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153201 - ESTA ADMINISTRATION					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153202 - INYO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	371,396.00	0.00	0.00	371,396.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	83,730.00	0.00	0.00	83,730.00
4600	CHARGES FOR CURRENT SERVICES	52,803.00	38,608.27	0.00	14,194.73
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
Revenue Total:		515,429.00	38,608.27	0.00	476,820.73
Expenditure					
5000	SALARIES & BENEFITS	325,694.00	73,669.22	0.00	252,024.78
5100	SERVICES & SUPPLIES	131,814.00	37,748.07	0.00	94,065.93
5200	INTERNAL CHARGES	13,700.00	11,293.00	0.00	2,407.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	12,520.00	0.00	0.00	12,520.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,600.00	0.00	0.00	13,600.00
5900	RESERVES	15,000.00	0.00	0.00	15,000.00
Expenditure Total:		512,328.00	122,710.29	0.00	389,617.71
Key Total:		3,101.00	(84,102.02)	0.00	87,203.02
Key: 153203 - MONO TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	240,558.00	26,646.52	0.00	213,911.48
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	72,459.00	0.00	0.00	72,459.00
4600	CHARGES FOR CURRENT SERVICES	25,414.00	6,682.67	0.00	18,731.33
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		344,431.00	33,329.19	0.00	311,101.81

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
4600	CHARGES FOR CURRENT SERVICES	0.00	0.20	0.00	(0.20)
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.20	0.00	(0.20)
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	0.00	0.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.20	0.00	(0.20)
Key: 153207 - SPECIALS					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	8,000.00	1,567.50	0.00	6,432.50
Revenue Total:		8,000.00	1,567.50	0.00	6,432.50
Expenditure					
5000	SALARIES & BENEFITS	2,570.00	13,343.73	0.00	(10,773.73)
5100	SERVICES & SUPPLIES	5,000.00	217.00	0.00	4,783.00
5200	INTERNAL CHARGES	238.00	200.00	0.00	38.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		7,808.00	13,760.73	0.00	(5,952.73)
Key Total:		192.00	(12,193.23)	0.00	12,385.23
Key: 153208 - COMMUTER VANPOOL					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 153209 - REDS MEADOW					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	475,000.00	435,910.89	0.00	39,089.11
4900	OTHER REVENUE	500.00	0.00	0.00	500.00
Revenue Total:		475,500.00	435,910.89	0.00	39,589.11
Expenditure					
5000	SALARIES & BENEFITS	207,033.00	125,752.57	0.00	81,280.43
5100	SERVICES & SUPPLIES	239,092.00	73,868.35	0.00	165,223.65
5200	INTERNAL CHARGES	9,146.00	7,695.00	0.00	1,451.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	21,000.00	0.00	0.00	21,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		476,271.00	207,315.92	0.00	268,955.08
Key Total:		(771.00)	228,594.97	0.00	(229,365.97)
Key: 153210 - MMSA-MAMMOTH MT SKI AREA					

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Expenditure					
5000	SALARIES & BENEFITS	172,785.00	35,818.81	0.00	136,966.19
5100	SERVICES & SUPPLIES	117,905.00	13,881.70	0.00	104,023.30
5200	INTERNAL CHARGES	5,500.00	4,497.00	0.00	1,003.00
5600	FIXED ASSETS	24,863.00	0.00	0.00	24,863.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	5,700.00	0.00	0.00	5,700.00
5900	RESERVES	15,000.00	0.00	0.00	15,000.00
Expenditure Total:		<u>341,753.00</u>	<u>54,197.51</u>	<u>0.00</u>	<u>287,555.49</u>
Key Total:		<u>2,678.00</u>	<u>(20,868.32)</u>	<u>0.00</u>	<u>23,546.32</u>
Key: 153204 - BISHOP TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	371,396.00	0.00	0.00	371,396.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	83,730.00	0.00	0.00	83,730.00
4600	CHARGES FOR CURRENT SERVICES	65,338.00	36,049.22	0.00	29,288.78
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
Revenue Total:		<u>527,964.00</u>	<u>36,049.22</u>	<u>0.00</u>	<u>491,914.78</u>
Expenditure					
5000	SALARIES & BENEFITS	355,072.00	74,214.05	0.00	280,857.95
5100	SERVICES & SUPPLIES	123,713.00	41,053.47	0.00	82,659.53
5200	INTERNAL CHARGES	13,700.00	11,293.00	0.00	2,407.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	12,520.00	0.00	0.00	12,520.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,600.00	0.00	0.00	13,600.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
Expenditure Total:		<u>524,605.00</u>	<u>126,560.52</u>	<u>0.00</u>	<u>398,044.48</u>
Key Total:		<u>3,359.00</u>	<u>(90,511.30)</u>	<u>0.00</u>	<u>93,870.30</u>
Key: 153205 - MAMMOTH TRANSIT SERVICE					
Revenue					
4060	TAXES - SALES	352,369.00	36,680.08	0.00	315,688.92
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,129,916.00	0.00	0.00	1,129,916.00
4600	CHARGES FOR CURRENT SERVICES	21,185.00	229,028.70	0.00	(207,843.70)
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
Revenue Total:		<u>1,510,970.00</u>	<u>265,708.78</u>	<u>0.00</u>	<u>1,245,261.22</u>
Expenditure					
5000	SALARIES & BENEFITS	733,168.00	243,674.20	0.00	489,493.80
5100	SERVICES & SUPPLIES	477,381.00	98,960.66	0.00	378,420.34
5200	INTERNAL CHARGES	30,500.00	25,184.00	0.00	5,316.00
5600	FIXED ASSETS	208,799.00	0.00	0.00	208,799.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	34,120.00	0.00	0.00	34,120.00
5900	RESERVES	25,000.00	0.00	0.00	25,000.00
Expenditure Total:		<u>1,508,968.00</u>	<u>367,818.86</u>	<u>0.00</u>	<u>1,141,149.14</u>
Key Total:		<u>2,002.00</u>	<u>(102,110.08)</u>	<u>0.00</u>	<u>104,112.08</u>
Key: 153206 - 395 ROUTE					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
5500	OTHER CHARGES	60,000.00	0.00	0.00	60,000.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	378,702.00	0.00	0.00	378,702.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	170,520.00	0.00	0.00	170,520.00
5900	RESERVES	61,000.00	0.00	0.00	61,000.00
Expenditure Total:		<u>5,609,384.00</u>	<u>1,225,769.86</u>	<u>0.00</u>	<u>4,383,614.14</u>
Key Total:		<u>(13,400.00)</u>	<u>(208,220.14)</u>	<u>0.00</u>	<u>194,820.14</u>
Key: 153211 - ESTA ACCUMULATED CAPITAL OUT					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5800	OTHER FINANCING USES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 153212 - ESTA GENERAL RESERVE					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 153213 - ESTA-BUDGET STABILIZATION RESER					
Revenue					
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 153214 - REDS MEADOW ROAD MAINTENANCE					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	60,000.00	0.00	0.00	60,000.00
Revenue Total:		<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>
Expenditure					
5500	OTHER CHARGES	60,000.00	0.00	0.00	60,000.00
Expenditure Total:		<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612502 - SRTP TRANSPORT PLAN					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
Revenue Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key: 612490 - ACIS-AUTOMATED CUSTOMER IS					
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Key Total:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	1,061,525.00	0.00	0.00	1,061,525.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		<u>1,061,525.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,061,525.00</u>
Expenditure					
5000	SALARIES & BENEFITS	464,989.00	10,550.46	0.00	454,438.54
5100	SERVICES & SUPPLIES	510,972.00	88,932.53	0.00	422,039.47
5200	INTERNAL CHARGES	26,132.00	21,985.00	0.00	4,147.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	82,500.00	0.00	0.00	82,500.00
5900	RESERVES	0.00	0.00	0.00	0.00
Expenditure Total:		<u>1,084,593.00</u>	<u>121,467.99</u>	<u>0.00</u>	<u>963,125.01</u>
Key Total:		<u>(23,068.00)</u>	<u>(121,467.99)</u>	<u>0.00</u>	<u>98,399.99</u>
Key: 153215 - ESTA-RENO ROUTE					
Revenue					
4060	TAXES - SALES	98,995.00	0.00	0.00	98,995.00
4400	AID FROM OTHER GOVT AGENCIES	152,706.00	0.00	0.00	152,706.00
4600	CHARGES FOR CURRENT SERVICES	142,279.00	74,688.29	0.00	67,590.71
Revenue Total:		<u>393,980.00</u>	<u>74,688.29</u>	<u>0.00</u>	<u>319,291.71</u>
Expenditure					
5000	SALARIES & BENEFITS	216,157.00	41,821.55	0.00	174,335.45
5100	SERVICES & SUPPLIES	167,195.00	27,165.08	0.00	140,029.92
5200	INTERNAL CHARGES	10,629.00	6,235.84	0.00	4,393.16
Expenditure Total:		<u>393,981.00</u>	<u>75,222.47</u>	<u>0.00</u>	<u>318,758.53</u>
Key Total:		<u>(1.00)</u>	<u>(534.18)</u>	<u>0.00</u>	<u>533.18</u>
Key: 153216 - ESTA-LANCASTER ROUTE					
Revenue					
4060	TAXES - SALES	77,782.00	15,872.78	0.00	61,909.22
4400	AID FROM OTHER GOVT AGENCIES	119,983.00	0.00	0.00	119,983.00
4600	CHARGES FOR CURRENT SERVICES	111,791.00	43,881.28	0.00	67,909.72
Revenue Total:		<u>309,556.00</u>	<u>59,754.06</u>	<u>0.00</u>	<u>249,801.94</u>
Expenditure					
5000	SALARIES & BENEFITS	169,836.00	38,410.00	0.00	131,426.00
5100	SERVICES & SUPPLIES	131,368.00	25,405.87	0.00	105,962.13
5200	INTERNAL CHARGES	8,351.00	5,756.16	0.00	2,594.84
Expenditure Total:		<u>309,555.00</u>	<u>69,572.03</u>	<u>0.00</u>	<u>239,982.97</u>
Key Total:		<u>1.00</u>	<u>(9,817.97)</u>	<u>0.00</u>	<u>9,818.97</u>
Key: 153299 - EASTERN SIERRA TRANSIT					
Revenue					
4060	TAXES - SALES	1,677,496.00	82,242.34	0.00	1,595,253.66
4350	REV USE OF MONEY & PROPERTY	24,000.00	0.00	0.00	24,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,820,169.00	56,047.62	0.00	1,764,121.38
4600	CHARGES FOR CURRENT SERVICES	2,069,319.00	879,259.76	0.00	1,190,059.24
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	0.00	0.00	5,000.00
Revenue Total:		<u>5,595,984.00</u>	<u>1,017,549.72</u>	<u>0.00</u>	<u>4,578,434.28</u>
Expenditure					
5000	SALARIES & BENEFITS	2,793,410.00	681,930.18	0.00	2,111,479.82
5100	SERVICES & SUPPLIES	2,020,966.00	443,904.68	0.00	1,577,061.32
5200	INTERNAL CHARGES	124,786.00	99,935.00	0.00	24,851.00

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 612498 - CAPP-CLEAN AIR PROJECT PROGRAM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 612499 - MOBILITY MANAGEMENT 14					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
	Revenue Total:	0.00	0.00	0.00	0.00
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
	Expenditure Total:	0.00	0.00	0.00	0.00
	Key Total:	0.00	0.00	0.00	0.00
Key: 612489 - NON-EMERGENCY TRAN REIM					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	25,850.00	0.00	0.00	25,850.00
	Revenue Total:	25,850.00	0.00	0.00	25,850.00
Expenditure					
5000	SALARIES & BENEFITS	4,918.00	982.43	0.00	3,935.57
5100	SERVICES & SUPPLIES	20,530.00	5,500.55	0.00	15,029.45
	Expenditure Total:	25,448.00	6,482.98	0.00	18,965.02
	Key Total:	402.00	(6,482.98)	0.00	6,884.98
Key: 612503 - BISHOP YARD-ESTA					
Revenue					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	120,000.00	16,303.62	0.00	103,696.38
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	Revenue Total:	120,000.00	16,303.62	0.00	103,696.38
Expenditure					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	0.00	0.00	120,000.00
	Expenditure Total:	120,000.00	0.00	0.00	120,000.00
	Key Total:	0.00	16,303.62	0.00	(16,303.62)

COUNTY OF INYO

Budget to Actuals with Encumbrances by Key/Income Grouping

Ledger: GL

As Of 10/11/2018

Object	Description	Budget	Actual	Encumbrance	Balance
Key: 612491 - NIGHT RIDER					
Revenue					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 612493 - JARC-LONE PINE/BISHOP					
Revenue					
4060	TAXES - SALES	110,000.00	0.00	0.00	110,000.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	24,000.00	7,051.84	0.00	16,948.16
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
Revenue Total:		134,000.00	7,051.84	0.00	126,948.16
Expenditure					
5000	SALARIES & BENEFITS	79,042.00	13,960.88	0.00	65,081.12
5100	SERVICES & SUPPLIES	51,767.00	17,467.94	0.00	34,299.06
5200	INTERNAL CHARGES	3,445.00	2,898.00	0.00	547.00
Expenditure Total:		134,254.00	34,326.82	0.00	99,927.18
Key Total:		(254.00)	(27,274.98)	0.00	27,020.98
Key: 612494 - JARC-MAMMOTH EXPRESS					
Revenue					
4060	TAXES - SALES	55,000.00	3,042.96	0.00	51,957.04
4400	AID FROM OTHER GOVT AGENCIES	31,795.00	39,744.00	0.00	(7,949.00)
4600	CHARGES FOR CURRENT SERVICES	21,984.00	5,790.90	0.00	16,193.10
Revenue Total:		108,779.00	48,577.86	0.00	60,201.14
Expenditure					
5000	SALARIES & BENEFITS	62,146.00	9,732.28	0.00	52,413.72
5100	SERVICES & SUPPLIES	44,229.00	13,703.46	0.00	30,525.54
5200	INTERNAL CHARGES	3,445.00	2,898.00	0.00	547.00
Expenditure Total:		109,820.00	26,333.74	0.00	83,486.26
Key Total:		(1,041.00)	22,244.12	0.00	(23,285.12)
Key: 612496 - MONO COUNTY BUS SHELTERS					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
Expenditure Total:		0.00	0.00	0.00	0.00
Key Total:		0.00	0.00	0.00	0.00
Key: 612497 - GOOGLE TRANSIT PHASE 2					
Revenue					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
Revenue Total:		0.00	0.00	0.00	0.00
Expenditure					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00

**COUNTY OF INYO
UNDESIGNATED FUND BALANCES**

AS OF 10/11/2018

		Claim on Cash 1000	Accounts Receivable 1100,1105,1160	Loans Receivable 1140	Prepaid Expenses 1200	Accounts Payable 2000	Loans Payable 2140	Deferred Revenue 2200	Computed Fund Balance	Encumbrances	Fund Balance Undesignated
ESTA - EASTERN SIERRA TRANSIT AUTHORI											
1532	EASTERN SIERRA TRANSIT	2,104,729	(70,835)	108,049		91,924			2,050,019		2,050,019
1533	ESTA ACCUMULATED	1,021,209							1,021,209		1,021,209
1534	ESTA GENERAL RESERVE	512,716							512,716		512,716
1535	ESTA BUDGET STAB	205,085							205,085		205,085
6813	JARC-LONE PINE/BISHOP	31,437				98	68,500		(37,161)		(37,161)
6814	JARC-MAMMOTH EXPRESS	40,905				49			40,856		40,856
6817	GOOGLE TRANSIT PHASE 2	18							18		18
6818	CAPP-CLEAN AIR PROJECT	2,923							2,923		2,923
6819	MOBILITY MANAGEMENT 14	2,227							2,227		2,227
6820	NON-EMERGENCY TRAN REIM	2,336				239	17,806		(15,709)		(15,709)
6821	BISHOP YARD-ESTA	16,668					21,743		(5,075)		(5,075)
ESTA	Totals	3,940,253	(70,835)	108,049		92,310	108,049		3,777,108		3,777,108
Grand Totals		3,940,253	(70,835)	108,049		92,310	108,049		3,777,108		3,777,108

MONTHLY OPERATIONS REPORT

	Sep-18	Aug-18	Percent Change	Sep-17	Percent Change
PASSENGERS					
Adult	39,111	89,454	-56.3%	39,909	-2.0%
Senior	1,934	2,341	-17.4%	1,735	11.5%
Disabled	908	893	1.7%	1,070	-15.1%
Wheelchair	316	354	-10.7%	373	-15.3%
Child	6,909	18,649	-63.0%	7,258	-4.8%
Child under 5	487	1,118	-56.4%	385	26.5%
Total Passengers	49,665	112,809	-56.0%	50,730	-2.1%
FARES	\$81,118.50	\$224,610.15	-63.9%	\$89,141.30	-9.0%
SERVICE MILES	68,236	100,780	-32.3%	70,507	-3.2%
SERVICE HOURS	4,084	6,411	-36.3%	4,226	-3.3%
Passengers per Hour	12.16	17.60	-30.9%	12.01	1.3%

RIDERSHIP COMPARISON

REPORT MONTH - THIS YEAR/LAST YEAR

Route	Sep-18	Sep-17	Variance	% Change
Mammoth Express	308	343	-35	-10.2%
Lone Pine to Bishop	270	320	-50	-15.6%
Lone Pine DAR	280	321	-41	-12.8%
Tecopa	12	8	4	50.0%
Walker DAR	107	225	-118	-52.4%
Bridgeport to G'Ville	14	41	-27	-65.9%
Benton to Bishop	35	25	10	40.0%
Bishop DAR	3,706	3,359	347	10.3%
Nite Rider	440	503	-63	-12.5%
Mammoth FR	28,933	28,010	923	3.3%
Mammoth DAR	149	223	-74	-33.2%
Reno	696	855	-159	-18.6%
Lancaster	554	598	-44	-7.4%
Reds Meadow	14,068	15,725	-1,657	-10.5%
June Lake Shuttle	12	21	-9	-42.9%
Bishop Creek*	9	48	-39	-81.3%
Specials	72	153	-81	-52.9%
TOTALS	49,665	50,730	-1,065	-2.1%

* Service ended on Labor Day in 2018 / Ran weekends only after Labor Day in 2017

PASSENGERS PER SERVICE HOUR

REPORT MONTH - THIS YEAR/LAST YEAR				PAX MILES/ SVC HOUR
Route	Sep-18	Sep-17	% Change	
Mammoth Express	4.26	4.23	0.7%	
Lone Pine to Bishop	2.91	3.13	-7.0%	
Lone Pine DAR	2.11	2.29	-8.2%	
Tecopa	0.82	0.79	3.7%	
Walker DAR	0.79	1.52	-47.9%	
Bridgeport to G'Ville	0.53	1.50	-64.7%	
Benton to Bishop	2.20	1.67	31.9%	
Bishop DAR	4.31	3.83	12.4%	
Nite Rider	6.04	5.99	0.9%	
Mammoth FR	18.28	17.53	4.3%	
Mammoth DAR	1.03	1.24	-16.6%	
Reno	2.73	3.19	-14.2%	303.96
Lancaster	2.75	2.83	-2.6%	266.91
Reds Meadow	32.88	35.52	-7.5%	
June Lake Shuttle	0.40	0.88	-54.3%	
Bishop Creek	0.86	1.32	-35.1%	
Specials	7.02	8.74	-19.7%	
Total	12.16	12.01	1.3%	

Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Svc Hours	Yd Mi	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Sep-18																	
Mammoth Express	\$1,740.25	248	32	1	8	8	11	308	81	72	3,277	3,207	5.65	.54	4.26	45.4	0.10
Lone Pine to Bishop	\$1,453.50	155	76	25	13	0	1	270	109	93	4,406	4,117	5.38	.35	2.91	47.5	0.07
Lone Pine DAR	\$700.40	6	154	63	11	46	0	280	139	133	1,277	1,274	2.50	.55	2.11	9.6	0.22
Tecopa	\$62.00	4	8	0	0	0	0	12	15	15	357	357	5.17	.17	.82	24.5	0.03
Walker DAR	\$308.70	0	4	103	0	0	0	107	145	135	1,250	1,061	2.89	.29	.79	9.3	0.10
Bridgeport to G'Ville	\$108.50	0	6	8	0	0	0	14	34	27	836	836	7.75	.13	.53	31.5	0.02
Benton to Bishop	\$197.50	10	17	8	0	0	0	35	30	16	1,330	698	5.64	.28	2.20	83.7	0.05
Specials	\$0.00	49	23	0	0	0	0	72	12	10	157	149	N/A	N/A	7.02	15.3	0.48
Bishop DAR	\$8,215.25	1,206	1,338	552	259	155	196	3,706	918	861	10,054	9,289	2.22	.88	4.31	11.7	0.40
Nite Rider	\$1,635.20	293	52	59	16	3	17	440	77	73	1,072	1,072	3.72	1.53	6.04	14.7	0.41
Mammoth FR	\$0.00	24,452	0	1	0	4,480	0	28,933	1,643	1,583	20,261	19,502	N/A	N/A	18.28	12.8	1.48
Mammoth DAR	\$366.20	93	11	21	0	4	20	149	151	144	581	501	2.46	.73	1.03	4.0	0.30
Reno	\$16,547.50	511	116	38	5	25	1	696	276	255	11,102	10,841	23.78	1.53	2.73	43.6	0.06
Lancaster	\$8,435.50	407	93	29	4	2	19	554	224	201	9,807	9,513	15.23	.89	2.75	48.7	0.06
Reds Meadow	\$41,313.00	11,661	0	0	0	2,185	222	14,068	476	428	6,631	4,979	2.94	8.30	32.88	15.5	2.83
June Lake Shuttle	\$0.00	11	0	0	0	1	0	12	32	30	550	513	.00	.00	.40	18.4	0.02
Bishop Creek	\$35.00	5	4	0	0	0	0	9	11	10	335	327	3.89	.11	.86	32.0	0.03
Total	\$81,118.50	39,111	1,934	908	316	6,909	487	49,665	4,373	4,084	73,283	68,236	1.63	1.19	12.16	17.9	0.73

Sep-17																	
Mammoth Express	\$1,857.25	252	60	8	0	11	12	343	101	81	3,467	3,391	5.41	.55	4.23	42.8	0.10
Lone Pine to Bishop	\$1,691.50	196	74	37	10	3	0	320	132	102	5,160	4,377	5.29	.39	3.13	50.5	0.07
Lone Pine DAR	\$827.80	22	168	52	25	54	0	321	147	140	1,461	1,461	2.58	.57	2.29	10.4	0.22
Tecopa	\$40.00	0	8	0	0	0	0	8	12	10	312	252	5.00	.16	.79	30.9	0.03
Walker DAR	\$640.00	15	28	179	0	3	0	225	157	148	1,410	1,234	2.84	.52	1.52	9.6	0.18
Bridgeport to G'Ville	\$263.25	2	39	0	0	0	0	41	33	27	855	570	6.42	.46	1.50	31.2	0.07
Benton to Bishop	\$132.00	4	10	10	0	1	0	25	27	15	1,156	642	5.28	.21	1.67	77.2	0.04
Specials	\$0.00	153	0	0	0	0	0	153	18	18	150	150	N/A	N/A			
Bishop DAR	\$7,815.60	1,264	1,015	561	295	50	174	3,359	946	877	10,251	9,369	2.33	.83	3.83	11.7	0.36
Nite Rider	\$1,959.00	376	19	39	36	6	27	503	88	84	1,256	1,244	3.89	1.57	5.99	15.0	0.40
Mammoth FR	\$0.00	23,355	0	15	0	4,640	0	28,010	1,653	1,598	20,839	20,134	N/A	N/A	17.53	13.0	1.39
Mammoth DAR	\$567.60	101	21	87	0	0	14	223	183	180	548	483	2.55	1.18	1.24	3.0	0.46
Reno	\$20,783.80	581	189	47	6	30	2	855	310	268	11,941	11,011	24.31	1.89	3.19	44.5	0.08
Lancaster	\$8,915.50	442	104	35	1	7	9	598	242	211	10,418	10,174	14.91	.88	2.83	49.3	0.06
Reds Meadow	\$43,604.00	13,125	0	0	0	2,453	147	15,725	514	443	6,168	5,528	2.77	7.89	35.52	13.9	2.84
June Lake Shuttle	\$44.00	21	0	0	0	0	0	21	26	24	549	487	2.10	.09	.88	23.0	0.04
Bishop Creek	\$215.00	38	10	0	0	0	0	48	40	36	1,138	1,095	4.48	.20	1.32	31.4	0.04
Total	\$89,141.30	39,909	1,735	1,070	373	7,258	385	50,730	4,588	4,226	75,941	70,507	1.76	1.26	12.01	18.0	0.72

VARIANCE BY ROUTE (RAW NUMBERS) – September 2018 to September 2017																	
ROUTES	FARES	ADULTS	SNR	DIS	W/C	CHILD	FREE	TOTAL PAX	YD HOURS	SVC HOURS	YD MILES	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-\$117.00	-4	-28	-7	8	-3	-1	-35	-19	-9	-190	-184	0.24	-0.01	0.03	2.56	-0.01
Lone Pine to Bishop	-\$238.00	-41	2	-12	3	-3	1	-50	-22	-9	-754	-260	0.10	-0.03	-0.22	-2.97	-0.01
Lone Pine DAR	-\$127.40	-16	-14	11	-14	-8	0	-41	-7	-7	-184	-187	-0.08	-0.02	-0.19	-0.83	0.00
Tecopa	\$22.00	4	0	0	0	0	0	4	3	5	45	105	0.17	0.01	0.03	-6.46	0.00
Walker DAR	-\$331.30	-15	-24	-76	0	-3	0	-118	-12	-13	-160	-173	0.04	-0.23	-0.73	-0.28	-0.08
Bridgeport to G'Ville	-\$154.75	-2	-33	8	0	0	0	-27	1	-1	-19	266	1.33	-0.33	-0.97	0.36	-0.06
Benton to Bishop	\$65.50	6	7	-2	0	-1	0	10	3	1	174	56	0.36	0.08	0.53	6.50	0.01
Bishop DAR	\$399.65	-58	323	-9	-36	105	22	347	-28	-16	-197	-80	-0.11	0.05	0.48	-0.01	0.04
Nite Rider	-\$323.80	-83	33	20	-20	-3	-10	-63	-11	-11	-184	-172	-0.18	-0.05	0.05	-0.23	0.01
Mammoth FR	\$0.00	1097	0	-14	0	-160	0	923	-11	-15	-578	-632	N/A	N/A	0.75	-0.24	0.09
Mammoth DAR	-\$201.40	-8	-10	-66	0	4	6	-74	-32	-36	33	18	-0.09	-0.44	-0.21	0.99	-0.16
Reno	-\$4,236.30	-70	-73	-9	-1	-5	-1	-159	-34	-14	-839	-170	-0.53	-0.36	-0.45	-0.91	-0.01
Lancaster	-\$480.00	-35	-11	-6	3	-5	10	-44	-19	-10	-611	-661	0.32	0.01	-0.07	-0.51	0.00
Reds Meadow	-\$2,291.00	-1464	0	0	0	-268	75	-1657	-39	-15	463	-549					
June Lake Shuttle	-\$44.00	-10	0	0	0	1	0	-9	6	6	1	26					

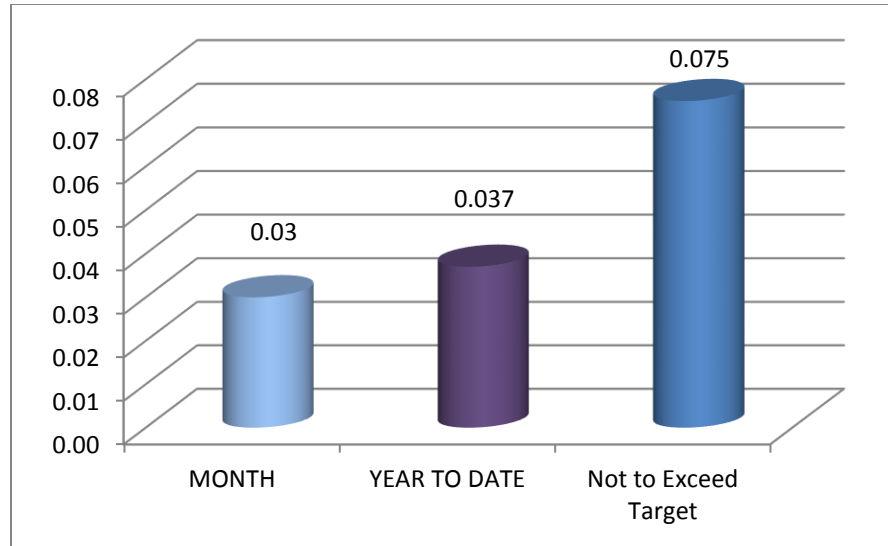
VARIANCE BY ROUTE (PERCENTAGE) – September 2018 to September 2017																	
Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Total Svc Hours	Yd Mi	TOT SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-6%	-2%	-47%	-88%		-27%	-8%	-10%	-19%	-11%	-5%	-5%	4%	-1%	1%	6%	-5%
Lone Pine to Bishop	-14%	-21%	3%	-32%	30%	-100%		-16%	-17%	-9%	-15%	-6%	2%	-9%	-7%	-6%	-10%
Lone Pine DAR	-15%	-73%	-8%	21%	-56%	-15%		-13%	-5%	-5%	-13%	-13%	-3%	-3%	-8%	-8%	0%
Tecopa	55%		0%					50%	25%	45%	14%	42%	3%	9%	4%	-21%	6%
Walker DAR	-52%	-100%	-86%	-42%		-100%		-52%	-8%	-9%	-11%	-14%	1%	-44%	-48%	-3%	-45%
Bridgeport to G'Ville	-59%	-100%	-85%					-66%	4%	-3%	-2%	47%	21%	-72%	-65%	1%	-77%
Benton to Bishop	50%	150%	70%	-20%		-100%		40%	10%	6%	15%	9%	7%	38%	32%	8%	29%
Bishop DAR	5.1%	-4.6%	31.8%	1.6%	12.2%	210.0%	12.6%	10.3%	-3.0%	-1.9%	-1.9%	-0.9%	-4.7%	6.0%	12.4%	-0.1%	11.3%
Nite Rider	-17%	-22%	174%	51%	-56%	-50%	-37%	-13%	-12%	-13%	-15%	-14%	-5%	-3%	1%	-2%	2%
Mammoth FR		5%		-93%		-3%		3%	-1%	-1%	-3%	-3%	N/A	N/A	4%	-2%	7%
Mammoth DAR	-35%	-8%	-48%	-76%			43%	-33%	-18%	-20%	6%	4%	-3%	-38%	-17%	32%	-36%
Reno	-20%	-12%	-39%	-19%	-17%	-17%	-50%	-19%	-11%	-5%	-7%	-2%	-2%	-19%	-14%	-2%	-17%
Lancaster	-5%	-8%	-11%	-17%	300%	-71%	111%	-7%	-8%	-5%	-6%	-6%	2%	1%	-3%	-1%	-1%
Reds Meadow	-5%	-11%				-11%	51%	-11%	-8%	-3%	8%	-10%					
June Lake Shuttle	-100%	-48%						-43%	25%	25%	0%	5%					

Comments

There were two comments received for the month of September 2018.

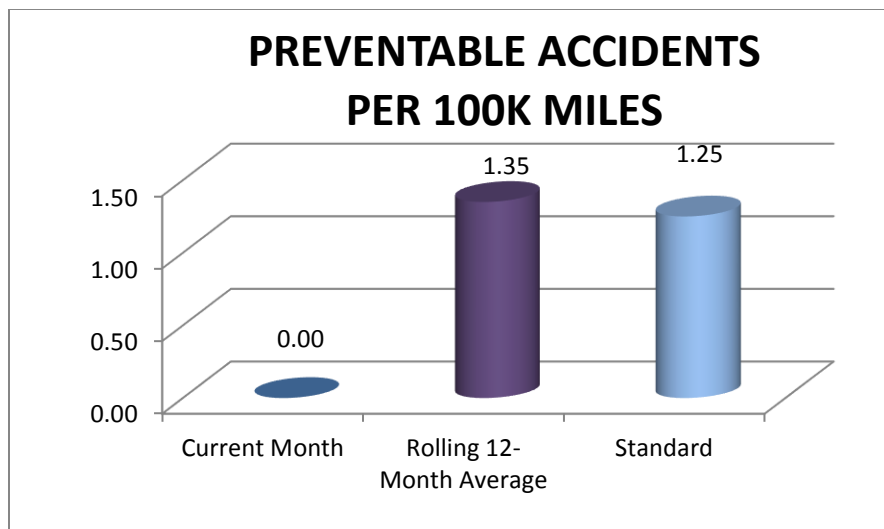
- 9/4: Motorist called to complain about an aggressive maneuver made by an ESTA driver and the intersection of Spruce St. and E. Yaney St. Driver counseled about appropriate response to other motorists.
- 9/18/18: Customer Emailed to complain about a driver driving dangerously in Mammoth area, no description of event or time/location.

COMPLAINTS PER 1,000 PASSENGERS



Accident/Incidents

There were no preventable accidents in September 2018.



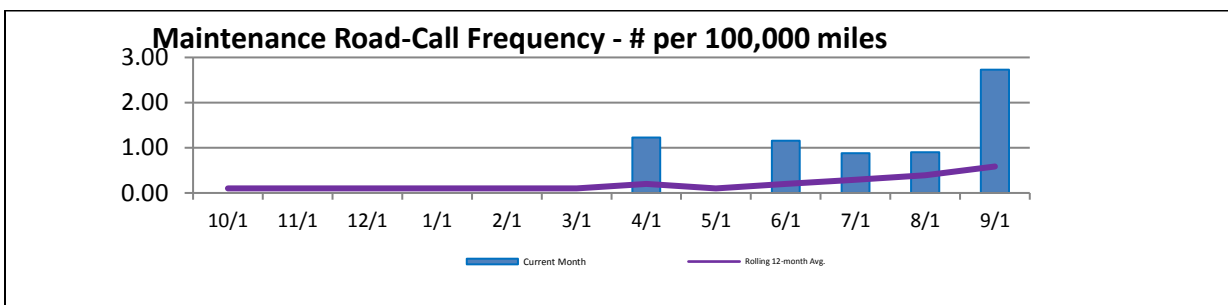
Missed Runs

There was one missed run in September 2018

- 9/5/18: Bridgeport-Gardnerville did not run due to road closure of HWY 395 associated with the Boot Fire.

Road Call Frequency

There were two Road Calls during the month of September 2018. The rolling 12-month road call frequency is 0.59 per 100,000 miles traveled.



Bishop Area Dial-A-Ride Wait Times

Wait times for the Bishop Area Dial-A-Ride (Mon. through Fri., 7:00 a.m. – 6:00 p.m.)

SEPTEMBER 2018

	PERCENT	GOAL
IMMEDIATE RESPONSE TRIPS		
Total Trips:	2,049	77.2%
Average Wait Time (min.):	14	< 20 Minutes
Trips > 30 Minute Wait:	141	6.9%
		< 5%
ADVANCE RESERVATION TRIPS		
Total Trips:	606	22.8%
On Time Trips (± 10 min.)	460	75.9%
TOTAL SCHEDULED TRIPS		
No-Shows Including Checkpoints	168	6.3%
No-Shows Excluding Checkpoints	100	3.8%
Cancellations	60	2.3%