

Jefferson Transit Authority Board

Remote Regular Meeting Minutes

Tuesday, June 16, 2020, 1:30 pm
63 4 Corners Road, Port Townsend, WA

CALL TO ORDER/WELCOME

The meeting was called to order by Jefferson Transit Authority (JTA) Board Chair David Faber at 1:33 p.m. Other members present were, David Sullivan, Greg Brotherton, and ATU 587 Representative Nicole Gauthier, with Vice-Chair Kate Dean and Ariel Speser excused. A quorum was present.

STAFF PRESENT

General Manager Tammi Rubert, Finance Manager Sara Crouch, Operations Manager Leesa Monroe, Mobility Coordinator Miranda Nash, HR & Payroll Benefits Administrator Deb Palmer and Executive Assistant/Clerk of the Board Sj Peck.

PUBLIC COMMENT

Zane Littell and Micah Miller asked to return the 7:00 AM Olympic/Forks connection to the bus schedule.

Margaret Lee asked about the masks on buses policy.

An unknown caller asked about building a bus shelter for Quilcene kids across from the US Bank.

FINANCE REPORTS

Please see Attachment A, B, C, and D

Sara Crouch explained the extreme budget variances due to the numerous effects of COVID and the need to prepare a supplemental budget for the August Board Meeting.

Ms. Crouch reported on the following items for May 2020:

- Sales Tax Analysis
- Revenue Report
- Expense Report
- Capital Activity

Greg Brotherton inquired about the fare free timeline. Ms. Rubert recommended remaining fare free until the pandemic is handled. Ms. Crouch added that the CARES Act can help recoup some of this revenue.

David Faber asked the degree of cumulative under budget for JTA revenue. Ms. Crouch explained the JTA revenue.

CONSENT AGENDA

- a. Approval of Minutes, February 18, 2020
- b. Approval of Special Meeting Minutes, March 18, 2020
- c. Approval of Remote Special Meeting Minutes, May 19, 2020
- d. Approval of Expenses, May 2020
- e. Approval of Expenses, April 2020
- f. Approval of Expenses, March 2020
- g. Approval of Expenses, February 2020
- h. **Resolution 20-10:** Disposition of Surplus Property over \$5,000
- i. Disposition of Surplus Property under \$5,000

Motion: Greg Brotherton moved to approve the Consent Agenda. David Sullivan seconded.

Vote: The motion carried unanimously, 3-0 by voice vote.

UNFINISHED BUSINESS

There was none.

NEW BUSINESS

a. Resolution 20-11: DBE Policy Update

Sara Crouch presented a revised Disadvantages Business Enterprise (DBE) policy. JTA is no longer required to set or meet a percentage goal in the policy because JTA no longer receives direct funding from the Federal Transit Administration (FTA). JTA is committed to searching for and where economically feasible, awarding contracts to DBE contractors.

Motion: David Sullivan moved to approve Resolution 20-11, to amend the (DBE) Policy. Greg Brotherton seconded.

Vote: The motion carried unanimously, 3-0 by voice vote

b. Resolution 20-12: ADA Policy Update

Miranda Nash explained the Americans with Disabilities Act (ADA) Policy needs to be revised following a WSDOT site visit. Ms. Nash explained that the following were updated:

- Fare policy related to ADA policy.
- Clarifying information and fare qualification regarding Personal Care Attendants and guests.
- Clarifying information regarding Operators reporting procedures when lift failures occur in service revenue vehicles.
- ADA complaint procedure and the eligibility appeals procedure.

- Information regarding eligibility types and eligibility recertification.
- Clarifying information regarding no show and late cancellation policy and procedure.
- Revised maximum suspension period to be in line with the Federal Transit Administration's (FTA) recommendation of thirty days for no show and late cancellation repeated patterns of violation.

There was discussion.

Motion: David Sullivan moved to approve Resolution 20-12, to adopt the updated ADA Policy. Greg Brotherton seconded.

Vote: The motion carried unanimously, 3-0 by voice vote

c. Resolution 20-13: EEO Policy (New)

Sara Crouch stated that JTA's EEO policy has not been updated since 2004. The policy was adequate because JTA had fewer than 50 employees until 2019. In March 2020 WSDOT performed a site visit and indicated that JTA needs to adopt a new more-extensive EEO Policy. Ms. Crouch described the policy changes and requested Resolution 20-13 be approved.

Motion: Greg Brotherton moved to approve Resolution 20-13, to adopt the EEO Policy. David Brotherton seconded.

Vote: The motion carried unanimously, 3-0 by voice vote

d. Resolution 20-14: Drug and Alcohol Policy (Update)

Deb Palmer explained that WSDOT noted the need for updates to this policy during the last site visit. Deb Palmer described the following changes:

- Listing of the substances versus following the law.
- Alcohol testing
- APAR position listed as a non-safety-sensitive employee.
- Grants Administrator to Grants and Procurement Coordinator.

There was discussion.

Motion: Greg Brotherton moved to approve Resolution 20-14, to adopt the updated Drug and Alcohol Policy as required by WSDOT and FTA as amended. David Sullivan seconded.

Vote: The motion carried unanimously, 3-0 by voice vote

REPORTS

GENERAL MANAGERS REPORT

Please see Attachment E

Tammi Rubert updated the Board on the following items:

- Legislative Update
- TDP
- Fleet
- Facilities
- COVID Response Measures
- Ongoing Projects 2020
 - Comprehensive Plan
 - Proposed Schedule
 - Engineer HPTC Bus Loop Plan
 - EV Feasibility Study
 - 3rd Maintenance Bay Project
- Washington State Transit Association (WSTA)
- Peninsula RTPO
- Upcoming WSTA Board and Committee Meetings

FLEET AND FACILITIES REPORT

Please see Attachment F

Tammi Rubert reported on the following items.

- Fleet
- Facilities
- Staff/Miscellaneous
- COVID Response Measures

David Faber asked about moving forward with the Haines Place Bus Loop Plan in Phase Three instead of Phase Four. Tammi Rubert stated that consideration will be taken in moving forward remotely with Phase Three.

OPERATIONS REPORT

Please see Attachment G

Leesa Monroe reported on the following item:

- Staff Update
- Return to Service Update
- Masking
- Fixed Route Ridership

Greg Brotherton asked to address the public comment regarding the Olympic/Forks connection. Leesa Monroe stated that the 7 AM Olympic/Forks connection is only needed twice per month and will suggest to the passengers contacting the rehabilitation facility and other transportation options.

Greg Brotherton stated that the Department of Emergency Management is coordinating with the State Emergency Operations Center to acquire single use masks that JTA can use provide for passengers. Tammi Rubert said WSDOT contacted her and they will be sending masks. Leesa Monroe said BYD Bus Company sent JTA several hundred masks through Washington State Transit Insurance Pool (WSTIP) [Post Meeting Correction: Washington State Transit Association distributed the masks].

David Faber asked about Margaret Lee's public comment regarding the mask policy. Tammi Rubert stated that Labor & Industries (L&I) has mandated masks for drivers and employees. Ms. Rubert also said that there are several reasons people don't wear masks and JTA can't force the public into wearing one. Ms. Rubert said Nicole Gauthier is doing a great job handing out masks and encouraging the public to keep the driver's safe by wearing one. Greg Brotherton stated that Dr. Locke's order is only a directive. Mr. Brotherton suggested putting signs on the buses to get message across while also keeping drivers safe from confrontation. Leesa Monroe said there is about an 80% public compliance on mask wearing. Ms. Monroe also said JTA is tracking over capacity in buses and taking preventative measures.

PUBLIC COMMENT

There were none.


Greg Brotherton asked about the public comment regarding the bus shelter in Quilcene. Leesa Monroe said the first step is to see if there is space to place a shelter at that location.

ADJOURNMENT

The meeting was adjourned at 2:44 pm. The next regular meeting will be held Tuesday, August 18, 2020, at 1:30 pm at 63 4 Corners Road, Port Townsend, WA.



SJ, Clerk of the Board



Date



63 4 Corners Road, Port Townsend, WA 98368

Attachment A

June 9, 2020

TO: Board of Trustees, Jefferson Transit Authority
FROM: Sara Crouch, Finance Manager
RE: May 2020 Financial Report

The budget tracking percentage for April is 41.7%. We use that tracking figure as a guideline for monitoring expenses.

Sales Tax Analysis Reports

For the month March 2020 sales tax was 15% lower than received in March 2019. Cumulatively, JTA has received 3% less sales tax revenue over the same time period in 2019.

Revenue Report –

- Overall - Operating revenue is and will remain under budget due to COVID-19 Fare Free decision. A revised budget will need to be prepared when we are more certain of the duration of this event.

Expense Report – Budget timing issues are items that are over budget due to the time of year they hit the budget - meaning they SHOULD come in line with budget by the end of the year.

Cumulatively, JTA expenses are 5.6% UNDER budget.

- **Labor** – Labor is 3.2% under budget.
 - DAR salaries, Other Overtime, and Administration salaries are slightly over budget. This is a timing issue.
- **Benefits** – Benefits are .3% under budget
 - Holiday – JTA front loads personal holidays, as the year progresses, this line item will come in line with budget by year end.
 - Other Paid Absence - will be significantly over budget for the year due to COVID-19 Administrative Leave – we expect these funds will be reimbursed with CARES Act funding.
- **Services and User Fees** – S/U Fees are 18.8% under budget
 - Other Services & User Fees – expect this line item will be over budget; see increased costs in this area
- **Materials and Supplies Consumed** – M/S Consumed is 25.2% under budget
 - Fuel – Side effect of COVID-19 non-travel is decreased fuel expenses as well as decreased cost of fuel
 - Tires – timing issue – inventory
 - Lubrication – timing issue - inventory
 - Non-Vehicle Maintenance & Repair – Timing issue – purchase made early in the year
 - Shop Supplies – Additional cleaning products purchased.
- **Utilities** – 1.8% under budget –electricity not yet posted so expect over budget condition

- **Casualty/Liability Costs** – On budget
- **Taxes** – 27.7% under budget
- **Miscellaneous** – 5.3% over budget
 - COVID-19 – Added this un-budgeted expense to report for tracking purposes, it will make miscellaneous expenses over budget
- **Leases and Rentals** – 9.2% under budget
 - Transit Way and Passenger Stations – Port-a-potty rental – will be over budget for the year.

Capital Activity –

- Capital activity in May: Comprehensive Plan, EV Study, New Engine Bus 505



May 2020 Financial Summary

Budget Tracking Figure: 41.65 %

| | |
|--|--------------|
| Operational Expenses: | \$387,748.96 |
| Operational Revenues: | \$961.28 |
| Non-Operational Income: | \$498,952.58 |
| Capital Expenses: | \$23,889.32 |
| Capital Income: | \$0.00 |
| Sales Tax Received 5/31/2020 for March 2020: | \$386,720.72 |
| Sales Tax Received 5/31/2019 for March 2019: | \$455,211.10 |

Sales tax decreased from prior year 15%

Cumulative Sales tax decrease from prior year 3%

Cash on Hand as of May 31, 2020*:

| | |
|---|----------------|
| Operating: | \$2,250,369.17 |
| Operating Reserve (100% Funded): | \$2,032,147.00 |
| (2020 Minimum Funding Required \$1,500,000) | |
| Capital Committed (2020 Capital Projects): | \$1,776,763.57 |
| Dedicated (Committed) Grant Match (76% Funded): | \$3,489,419.40 |
| (TDP Funding Match \$4,576,300) | |
| Capital Vehicle Reserve | \$0.00 |
| IT Reserve | \$50,000.00 |
| Unemployment Reserve: | \$15,250.00 |
| EFT Fund: | \$127,936.39 |
| Travel Fund: | \$1,278.50 |

Total **\$9,743,164.03****

*"Cash on Hand" differs from the "Statement of Cash Flows" report in that Cash on Hand is a summary of the cash balances in all Jefferson Transit Bank/Cash accounts. The Statement of Cash Flows is an accrual report that includes accounts payable and accounts receivable as well as cash/accrual payments in the accounting system.

**Includes funding amounts for Capital and Operating Reserves that will be funded as budgeted.

Jefferson Transit

Sales Tax Current & Prior Year Actual and Budget Variance Analysis
Projection Year

2020

Month Received - Cash Basis (Cash Flow)

| Month of Receipt | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Monthly Act to Bud Variance | 2020 Cumulative Cash Actual Sales Tax Received | 2020 Cumulative Cash Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|--|---|---|
| January | 0.90% | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$329,429.00 | 32.19% | \$435,461.40 | 329,429.00 | 32.19% |
| February | 0.90% | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$428,927.47 | \$442,060.00 | 17.25% | \$953,786.81 | 771,489.00 | 23.63% |
| March | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$1,329,810.78 | 1,091,489.00 | 21.83% |
| April | 0.90% | \$366,014.66 | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 18.07% | \$1,695,825.44 | 1,401,489.00 | 21.00% |
| May | 0.90% | \$386,720.72 | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 1.77% | \$2,082,546.16 | 1,781,489.00 | 16.90% |
| June | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 2,123,489.00 | |
| July | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 2,483,489.00 | |
| August | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,931,489.00 | |
| September | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 3,331,489.00 | |
| October | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 3,754,489.00 | |
| November | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,953.02 | \$480,000.00 | 0.00% | \$0.00 | 4,214,489.00 | |
| December | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 4,559,489.00 | |
| Total | | \$2,082,546.16 | \$5,457,793.06 | \$5,161,234.49 | \$4,646,263.10 | \$4,508,413.00 | \$4,559,489.00 | 0.00% | | | |
| Monthly Average | | \$416,509.23 | \$454,816.09 | \$430,102.87 | \$387,188.59 | \$375,701.08 | \$379,957.42 | | | | |

Month Earned - Accrual Basis (Income Statement)

| Month Recognized | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Actual to Budgeted Variance | 2020 Cumulative Accrual Actual Sales Tax Received | 2020 Cumulative Accrual Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|--|---|
| January | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$376,023.97 | 320,000.00 | 17.51% |
| February | 0.90% | \$366,014.66 | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 18.07% | \$742,038.63 | 630,000.00 | 17.78% |
| March | 0.90% | \$386,720.72 | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 1.77% | \$1,128,759.35 | 1,010,000.00 | 11.76% |
| April | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 1,352,000.00 | |
| May | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 1,712,000.00 | |
| June | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,160,000.00 | |
| July | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 2,560,000.00 | |
| August | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 2,983,000.00 | |
| September | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,963.02 | \$460,000.00 | 0.00% | \$0.00 | 3,443,000.00 | |
| October | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 3,788,000.00 | |
| November | 0.90% | | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$315,000.00 | 0.00% | \$0.00 | 4,103,000.00 | |
| December | 0.90% | | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$480,000.00 | 0.00% | \$0.00 | 4,583,000.00 | |
| Total | | \$1,128,759.35 | \$5,521,926.70 | \$5,238,794.61 | \$4,668,938.57 | \$4,588,006.47 | \$4,583,000.00 | 0.00% | | | |
| Monthly Average | | \$376,253.12 | \$460,160.56 | \$436,566.22 | \$389,078.05 | \$380,667.21 | \$381,916.67 | | | | |

Jefferson Transit Authority - 2008-2020 Cumulative Sales Tax (Accrual Based)

2012-2020 - Sales Tax Rate .9%

\$6,000,000.00

\$5,000,000.00

\$4,000,000.00

\$3,000,000.00

\$2,000,000.00

\$1,000,000.00

\$0.00

Sales tax increase July 2011
from .6% to .9%

2010 - Sales Tax Rate .6%

- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

2010

2011

2012

2013

2014

2015

2016

2017

2018

2019

2020



**Jefferson Transit Authority
Statement of Cash Flows-Accrual Basis
For the Five Months Ending May 31, 2020**

| | <u>May</u> | <u>Year to Date</u> |
|---|-----------------------|-----------------------|
| STATEMENT OF CASH FLOWS | | |
| Cash Balances - Beginning of Period | \$9,350,193.10 | \$9,605,065.29 |
| Operating Cash Provided/(Used) by: | | |
| Operating Activities | (\$379,268.96) | (\$2,125,385.82) |
| Non-Capital Financing Activities | \$769,588.47 | \$2,852,747.79 |
| Investing Activities | \$3,051.42 | \$30,132.22 |
| Total Operating Cash Provided/(Used) | \$393,370.93 | \$757,494.19 |
| Capital Cash Provided/(Used) by: | | |
| Capital and Related Financing Activities | (\$2,250.00) | (\$621,245.45) |
| Net Increase/(Decrease) Cash and Equivalent | \$391,120.93 | \$136,248.74 |
| CASH BALANCES - END OF PERIOD | \$9,741,314.03 | \$9,741,314.03 |

**Jefferson Transit Authority
Statement of Income (Loss) - Accrual Basis
For the Five Months Ending May 31, 2020**

| | <u>May</u> | <u>YTD</u> | <u>Budget</u> | <u>% of Actual vs. Budget</u> |
|--|---------------------|-----------------------|-----------------------|-----------------------------------|
| STATEMENT OF INCOME/(LOSS) | | | | |
| Operating Revenues | \$961.28 | \$40,230.04 | \$174,530.00 | 23.05% |
| Operating Expenses | | | | |
| Labor | 157,393.93 | 979,746.94 | 2,544,440.00 | 38.51% |
| Benefits | 196,394.03 | 774,684.16 | 1,870,104.00 | 41.42% |
| Services and User Fees | 10,120.50 | 93,845.97 | 410,035.00 | 22.89% |
| Materials & Supplies | (3,445.87) | 109,925.85 | 864,810.00 | 16.53% |
| Utilities | 4,342.00 | 35,166.91 | 88,153.00 | 39.89% |
| Casualty/Liability Costs | 13,339.42 | 66,697.10 | 160,000.00 | 41.69% |
| Taxes | 13.65 | 1,028.51 | 7,366.00 | 13.96% |
| Miscellaneous Expenses | 9,241.10 | 45,736.32 | 97,410.00 | 46.95% |
| Leases and Rentals | 350.00 | 6,970.15 | 21,472.00 | 32.46% |
| Total Operating Expenses | 387,748.96 | 2,113,801.91 | 5,863,790.00 | 36.05% |
| Operating Income (Loss) | (386,787.68) | (2,073,571.87) | (5,689,260.00) | 36.45% |
| Non-Operating Revenues | | | | |
| Non-Transportation Revenue | 3,359.86 | 31,407.77 | 97,200.00 | 32.31% |
| Taxes Levied by Transit | 366,720.72 | 2,013,057.16 | 4,583,000.00 | 43.92% |
| Local Grants & Contributions | 1,250.00 | 6,250.00 | 18,000.00 | 34.72% |
| State Grants & Contributions | 20,872.00 | 104,360.00 | | 0.00% |
| Federal Grants & Contributions | 106,750.00 | 533,750.00 | 1,283,160.00 | 41.80% |
| Total Non-Operating Revenues | 498,952.58 | 2,688,824.93 | 5,981,360.00 | 44.95% |
| Net Income (Loss) Before Transfers In/(Out) | 112,164.90 | 615,253.06 | 292,100.00 | 210.63% |
| Net Income/(Loss) | 112,164.90 | 615,253.06 | 292,100.00 | 210.63% |

**Jefferson Transit Authority
Revenue Statement - Accrual Basis
For the Five Months Ending May 31, 2020**

| | <u>May</u> | <u>YTD</u> | <u>Budget</u> | <u>% of Actual vs. Budget</u> |
|--|-------------------|---------------------|---------------------|-----------------------------------|
| OPERATING REVENUES | | | | |
| Passenger Fares for Transit Services | | | | |
| Fixed Route Fares - East | | \$29,323.79 | \$134,145.00 | 21.86% |
| Fixed Route Fares - West - JTOC | | 949.71 | 5,225.00 | 18.18% |
| Dial-a-Ride Fares (DAR) | | 2,717.50 | 9,660.00 | 28.13% |
| Vanpools | 961.28 | 7,239.04 | 22,500.00 | 32.17% |
| Extended Service | | | 3,000.00 | 0.00% |
| Auxiliary Transportation Revenues | | | | |
| Total Operating Revenues | 961.28 | 40,230.04 | 174,530.00 | 23.05% |
| NONOPERATING REVENUES | | | | |
| Nontransportation | | | | |
| Investment (Interest) Income | 3,051.42 | 30,132.22 | 96,000.00 | 31.39% |
| Gain (Loss) on Disposition of Capital Items | | | 1,200.00 | 0.00% |
| Other Nontransportation Revenues | 308.44 | 1,275.55 | | 0.00% |
| Taxes Levied Directly by Transit System - Sales & Use Tax | 366,720.72 | 2,013,057.16 | 4,583,000.00 | 43.92% |
| Local Grants and Contributions | | | | |
| JTOC | 1,250.00 | 6,250.00 | 15,000.00 | 41.67% |
| WSTIP | | | 3,000.00 | 0.00% |
| State Grants and Contributions | | | | |
| Rural Mobility Competitive | 20,872.00 | 104,360.00 | | 0.00% |
| Federal Grants and Contributions (OPERATING) | | | | |
| Federal Grants and Contributions - FTA 5311 | 106,750.00 | 533,750.00 | 1,283,160.00 | 41.60% |
| Capital Contributions - Local/State/Federal | | | | |
| Total Nonoperating Revenues | 498,952.58 | 2,688,824.93 | 5,981,360.00 | 44.95% |
| TOTAL REVENUES | 499,913.86 | 2,729,054.97 | 6,155,890.00 | 44.33% |

**Jefferson Transit Authority
Expense Statement
For the Five Months Ending May 31, 2020**

| | May | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|-------------------|---------------------|---------------------------|
| OPERATING EXPENSES | | | | |
| Labor | | | | |
| Operators Salaries & Wages - Fixed Route | \$54,396.74 | \$353,730.71 | \$946,767.00 | 37.36% |
| Operators Overtime - Fixed Route | 57.13 | 9,411.92 | 76,502.00 | 12.30% |
| Operators Salaries & Wages - Dial-a-Ride (DAR) | 4,280.19 | 52,182.63 | 122,579.00 | 42.57% |
| Operators Overtime - Dial-a-Ride (DAR) | | 1,420.96 | 8,642.00 | 16.44% |
| Other Salaries & Wages (Mntce, Dispatch, Cust Serv) | 33,389.52 | 259,505.83 | 691,376.00 | 37.53% |
| Other Overtime (Mntce, Dispatch, Cust Serv) | 40.91 | 12,213.27 | 28,889.00 | 42.28% |
| Administration Salaries | 65,229.44 | 291,281.62 | 669,685.00 | 43.50% |
| Total Labor | | | | |
| | 157,393.93 | 979,746.94 | 2,544,440.00 | 38.51% |
| Benefits | | | | |
| FICA | 15,948.25 | 88,828.12 | 243,184.00 | 36.53% |
| Pension Plans (PERS) | 37,604.89 | 155,175.99 | 377,066.00 | 41.15% |
| Medical Plans | 46,086.58 | 231,180.36 | 597,000.00 | 38.72% |
| Unemployment Insurance (UI) | | | 10,000.00 | 0.00% |
| Workers' Compensation Insurance - Labor & Industries (L&I) | 6,985.22 | 32,422.22 | 131,354.00 | 24.68% |
| Holiday | 551.23 | 48,444.56 | 113,879.00 | 42.54% |
| General Leave | 15,156.20 | 114,757.58 | 318,180.00 | 36.07% |
| Other Paid Absence (Court Duty & Bereavement) | 69,786.76 | 80,994.18 | 14,686.00 | 551.51% |
| Uniforms, Work Clothing & Tools Allowance | 227.37 | 7,249.65 | 24,140.00 | 30.03% |
| Other Benefits (HRA, EAP & Wellness) | 733.83 | 6,419.34 | 36,276.00 | 17.70% |
| Paid FML | 428.98 | 1,771.01 | 4,339.00 | 40.82% |
| COVID-19 JTA/Federal Leave | 2,884.72 | 7,441.15 | | 0.00% |
| Total Benefits | | | | |
| | 196,394.03 | 774,684.16 | 1,870,104.00 | 41.42% |
| Service and User Fees | | | | |
| Vanpool Services and Fees | | | 3,000.00 | 0.00% |
| Advertising Fees | | 4,373.42 | 24,250.00 | 18.03% |
| Professional & Technical Services | 3,259.51 | 48,510.95 | 131,900.00 | 36.78% |
| Contract Maintenance Services (IT Services) | 818.64 | 4,726.27 | 16,005.00 | 29.53% |
| Custodial Services | 3,275.00 | 7,600.00 | 18,720.00 | 40.60% |
| Security Services | | 665.44 | 5,600.00 | 11.88% |
| Vehicle Technical Services | | 12,284.58 | 47,000.00 | 26.14% |
| Property Maintenance Services | 985.34 | 5,231.24 | 74,401.00 | 7.03% |
| Software Maintenance Fees | 855.24 | 4,661.19 | 69,895.00 | 6.67% |
| Postage & Mail Meter Fees | 17.74 | 922.53 | 3,600.00 | 25.63% |
| Drug & Alcohol Services | 219.92 | 1,249.60 | 8,500.00 | 14.70% |
| Other Services & User Fees | 689.11 | 3,620.75 | 7,164.00 | 50.54% |
| Total Service and User Fees | | | | |
| | 10,120.50 | 93,845.97 | 410,035.00 | 22.89% |
| Materials and Supplies Consumed | | | | |
| Fuel | (9,511.40) | 48,048.74 | 375,000.00 | 12.81% |
| Tires | (81.75) | 6,758.69 | 35,000.00 | 19.31% |
| Lubrication | 207.11 | 1,958.31 | 15,550.00 | 12.59% |
| Tools | 248.69 | 6,055.76 | 21,300.00 | 28.43% |
| Vehicle Maintenance & Repair Parts | 2,837.03 | 20,268.09 | 96,500.00 | 21.00% |
| Non-Vehicle Maintenance & Repair Parts | 393.84 | 4,976.68 | 8,240.00 | 60.40% |
| Vehicle Accessories | | | 1,350.00 | 0.00% |
| Park & Ride Materials | | 1,287.14 | 5,750.00 | 22.39% |
| Shop Supplies (Maintenance & Cleaning) | 1,999.41 | 10,356.04 | 18,000.00 | 57.53% |
| Safety & Emergency Supplies | 79.60 | 652.04 | 7,800.00 | 8.36% |
| Office Supplies | 280.55 | 2,149.78 | 20,920.00 | 10.28% |
| Computer Programs & Supplies | | 3,327.46 | 17,900.00 | 18.59% |
| Printing (Photocopier, Schedules & Brochures) | 101.25 | 4,087.12 | 39,500.00 | 10.35% |
| Other Materials & Supplies | | | 2,000.00 | 0.00% |
| Total Materials and Supplies Consumed | | | | |
| | (3,445.67) | 109,925.85 | 664,810.00 | 16.53% |
| Utilities | | | | |
| Water, Sewer & Solid Garbage | 704.18 | 5,520.99 | 14,600.00 | 37.82% |
| Utilities (Electrical & Propane) | | 10,790.82 | 27,500.00 | 39.24% |
| Telephone & Internet | 3,637.82 | 18,855.10 | 46,053.00 | 40.94% |
| Total Utilities | | | | |
| | 4,342.00 | 35,166.91 | 88,153.00 | 39.89% |

**Jefferson Transit Authority
Expense Statement
For the Five Months Ending May 31, 2020**

| | May | YTD | Budget | % of Actual vs. Budget |
|---|-----------------------|-------------------------|-------------------------|---------------------------|
| Casualty and Liability Costs | | | | |
| Premiums for Public Liability & Property Damage Insurance | \$13,339.42 | \$66,697.10 | \$160,000.00 | 41.69% |
| Total Casualty and Liability Costs | 13,339.42 | 66,697.10 | 160,000.00 | 41.69% |
| Taxes | | | | |
| State Taxes | | 689.64 | 3,616.00 | 19.07% |
| Vehicle Licensing & Registration Fees | | 82.92 | 750.00 | 11.06% |
| Other Licensing Fees & Taxes | 13.65 | 255.95 | 3,000.00 | 8.53% |
| Total Taxes | 13.65 | 1,028.51 | 7,366.00 | 13.96% |
| Miscellaneous | | | | |
| Dues & Subscriptions | 1,022.78 | 8,291.44 | 20,056.00 | 41.34% |
| Travel & Meetings | 4.25 | 6,364.00 | 35,400.00 | 17.98% |
| Fines & Penalties | | 25.28 | | 0.00% |
| Safety Program (Rodeo & Safety Rewards) | | | 9,000.00 | 0.00% |
| Training (Classes, Seminars & Materials) | | 472.00 | 23,404.00 | 2.02% |
| EE CDL and EE Physical Expense | 587.00 | 2,299.00 | 9,250.00 | 24.85% |
| COVID-19 Related Expense | 7,627.07 | 28,212.77 | | 0.00% |
| Other Miscellaneous | | 71.83 | 300.00 | 23.94% |
| Total Miscellaneous | 9,241.10 | 45,736.32 | 97,410.00 | 46.95% |
| Leases and Rentals | | | | |
| Transit Way & Passenger Stations | 350.00 | 1,670.00 | 3,000.00 | 55.67% |
| Service Vehicles & Equipment | | 16.35 | 2,500.00 | 0.65% |
| Other General Administration Facilities | | 5,283.80 | 15,972.00 | 33.08% |
| Total Leases and Rentals | 350.00 | 6,970.15 | 21,472.00 | 32.46% |
| TOTAL OPERATING EXPENSES | 387,748.96 | 2,113,801.91 | 5,863,790.00 | 36.05% |

Jefferson Transit
Treasury Pool Investments Account (Capital) and Checking Account
Capital Projects Tracking Report
May 2020

| | | | |
|-----------------------------------|-----------------------------------|------------------------|-------------|
| Current Account Status | Balance per Bank @ 5/31/20 | \$ 5,316,182.97 | \$ - |
| Balance per GL @ 4/30/2020 | | \$ 3,948,335.23 | |
| | Transfers - In | \$ 1,389,924.00 | |
| | Reimbursement | \$ - | |
| | Investment Interest | \$ 1,813.06 | |
| | Transfers Out (Purchases) | \$ (23,889.32) | |
| | Transfers Out /Bond Call) | \$ - | |
| Balance per GL @ 5/31/20 | | \$ 5,316,182.97 | |
| Balance in Capital Account | Outstanding Checks | \$ - | |
| | | \$ 5,316,182.97 | |

2019 Capital Projects

| Land | 2020 Budgeted Balance | Grant Funding | JTA Funding |
|---|-------------------------------------|----------------------|----------------------|
| | JTA Funded Balance | \$ - | \$ - |
| Facility | 2020 Budgeted Balance | \$ - | \$ - |
| | Eng/Des 63 4 Corners EV Feasibility | | \$ 75,000.00 |
| | May 2020 - Transpo Group Invoice | | \$ (2,596.25) |
| | Eng/Des 63 4 Addl Maintenance Bay | | \$ 150,000.00 |
| | Eng/Des HPTC Bus Loop Configuration | | \$ 150,000.00 |
| | JTA Comprehensive Plan | | \$ 200,000.00 |
| | Jan 2020 - Invoice | | \$ (6,118.55) |
| | Feb 2020 - Invoice (Pd in March) | | \$ (27,497.08) |
| | Mar 2020 - Invoice | | \$ (16,624.04) |
| | Apr 2020 - Invoice | | \$ (5,977.00) |
| | May 2020 - Invoice | | \$ (210.00) |
| | JTA Funded Balance | | \$ 515,977.08 |
| Other Building and Structures | | Grant Funding | JTA Funding |
| Radio Project - Maynard Mtn Repeater | 2020 Beginning Budget | \$ - | \$ 31,840.00 |
| | | Mar-20 | \$ (2,500.00) |
| Security Cameras | 2020 Beginning Budget | \$ 2,500.00 | \$ 35,000.00 |
| New Shelters | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| | JTA Funded Balance | | \$ 89,340.00 |
| Revenue Vehicles | | | |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ 419,301.00 | \$ 65,440.00 |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ - | \$ 487,121.00 |
| | 3/1/2020 Bus 513 | | \$ (486,393.97) |
| 1 Trolley Style FR Bus | 2020 Beginning Budget | | \$ 350,000.00 |
| 2 Full-Size 30' FR Buses | 2020 Beginning Budget | \$ 752,861.00 | \$ 188,140.00 |
| 2 Full-Size 35' FR Buses | 2020 Beginning Budget | \$ 814,975.00 | \$ 203,819.00 |
| Bus Wrap | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| Major Component Replacement | 2020 Beginning Budget | \$ - | \$ 150,000.00 |
| | May 2020 - Vehicle 505 Engine | | \$ (21,083.07) |
| | JTA Funded Balance | | \$ 983,126.03 |
| System Wide | | | |
| | JTA Funded Balance | | \$ - |
| Service Equipment | | | |
| Column Lifts for Vehicle Repair | 2020 Beginning Budget | | \$ 55,000.00 |
| | | Mar-20 | \$ (49,679.54) |
| | JTA Funded Balance | | \$ 5,320.46 |
| Office Furniture & Equipment | | | |
| New Finance/Mntce/Ops Software | 2020 Beginning Budget | | \$ 175,000.00 |
| New Desk for HPTC Customer Service | 2020 Beginning Budget | | \$ 8,000.00 |
| | JTA Funded Balance | | \$ 183,000.00 |

| | |
|---|------------------------|
| JTA Capital Balance | \$ 5,316,182.97 |
| JTA Committed Project Funds Sub-Total | \$ (1,776,763.57) |
| JTA Vehicle Reserve | \$ - |
| JTA IT Reserve | \$ (50,000.00) |
| CAPITAL RESERVE BALANCE IF ALL PURCHASED TODAY | \$ 3,489,419.40 |



63 4 Corners Road, Port Townsend, WA 98368
Attachment B

May 14, 2020

TO: Board of Trustees, Jefferson Transit Authority
FROM: Sara Crouch, Finance Manager
RE: April 2020 Financial Report

The budget tracking percentage for April is 33.3%. We use that tracking figure as a guideline for monitoring expenses.

Sales Tax Analysis Reports

For the month February 2020 sales tax was 8% higher than received in February 2019. Cumulatively, JTA has received 5% more sales tax revenue over the same time period in 2019.

Revenue Report –

- Overall - Operating revenue is under budget. Due to COVID-19 Fare Free decision, we expect operating revenue will remain under budget. A revised budget will need to be prepared when we are more certain of the duration of this event.

Expense Report – Budget timing issues are items that are over budget due to the time of year they hit the budget - meaning they SHOULD come in line with budget by the end of the year.

Cumulatively, JTA expenses are 4.1% UNDER budget.

- **Labor** – Labor is 1% under budget.
 - DAR salaries and Other Overtime are over budget. This is a timing issue.
- **Benefits** – Benefits are 2.3% under budget
 - Holiday – JTA front loads personal holidays, as the year progresses, this line item will come in line with budget by year end.
 - Other Paid Absence - will be significantly over budget for the year due to COVID-19 Administrative Leave – we expect these funds will be reimbursed with CARES Act funding.
- **Services and User Fees** – S/U Fees are 14.5% under budget
 - Other Services & User Fees – expect this line item will be over budget; see increased costs in this area
- **Materials and Supplies Consumed** – M/S Consumed is 16.8% under budget
 - Fuel – Side effect of COVID-19 non-travel is decreased fuel expenses as well as decreased cost of fuel
 - Tires – timing issue – inventory
 - Lubrication – timing issue - inventory
 - Non-Vehicle Maintenance & Repair – Timing issue – purchase made early in the year
 - Shop Supplies – Additional cleaning products purchased.
- **Utilities** – 1% under budget –electricity not yet posted so expect over budget condition
- **Casualty/Liability Costs** – On budget

- **Taxes** – 19.3% under budget
- **Miscellaneous** – 4.2% over budget
 - Dues and Subscriptions – Timing Issue – Annual subscriptions early in the year
 - COVID-19 – Added this un-budgeted expense to report for tracking purposes, it will make miscellaneous expenses over budget
- **Leases and Rentals** – 8.2% under budget
 - Transit Way and Passenger Stations – Port-a-potty rental – will be over budget for the year.

Capital Activity –

- Capital activity in April: Comprehensive Plan and Radio project.



April 2020 Financial Summary

Budget Tracking Figure: 33.3%

| | |
|-------------------------|--------------|
| Operational Expenses: | \$350,999.35 |
| Operational Revenues: | \$994.56 |
| Non-Operational Income: | \$530,879.86 |
| Capital Expenses: | \$25,101.04 |
| Capital Income: | \$0.00 |

| | |
|---|--------------|
| Sales Tax Received 4/30/2020 for February 2020: | \$366,014.66 |
| Sales Tax Received 4/30/2019 for February 2019: | \$336,289.71 |

Sales tax increased from prior year 8%

Cash on Hand as of April 30, 2020*:

| | |
|---|----------------|
| Operating: | \$3,883,104.86 |
| Operating Reserve (100% Funded): | \$1,350,000.00 |
| (2020 Minimum Funding Required \$1,500,000) | |
| Capital Committed (2020 Capital Projects): | \$1,779,569.82 |
| Dedicated (Committed) Grant Match (46% Funded): | \$2,118,765.41 |
| (TDP Funding Match \$4,576,300) | |
| Capital Vehicle Reserve | \$0.00 |
| IT Reserve | \$50,000.00 |
| Unemployment Reserve: | \$14,500.00 |
| EFT Fund: | \$152,574.51 |
| Travel Fund: | \$1,278.50 |

Total **\$9,349,793.10****

**Cash on Hand" differs from the "Statement of Cash Flows" report in that Cash on Hand is a summary of the cash balances in all Jefferson Transit Bank/Cash accounts. The Statement of Cash Flows is an accrual report that includes accounts payable and accounts receivable as well as cash/accrual payments in the accounting system.

**Includes funding amounts for Capital and Operating Reserves that will be funded as budgeted.

Jefferson Transit

Sales Tax Current & Prior Year Actual and Budget Variance Analysis
Projection Year

2020

Month Received - Cash Basis (Cash Flow)

| Month of Receipt | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Monthly Act to Bud Variance | 2020 Cumulative Actual Sales Tax Received | 2020 Cumulative Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$329,429.00 | 32.19% | \$435,461.40 | \$329,429.00 | 32.19% |
| February | 0.90% | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$428,927.47 | \$442,060.00 | 17.25% | \$953,786.81 | \$771,489.00 | 23.63% |
| March | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$1,329,810.78 | \$1,091,489.00 | 21.83% |
| April | 0.90% | \$366,014.66 | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 18.07% | \$1,695,825.44 | \$1,401,489.00 | 21.00% |
| May | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | \$1,781,489.00 | |
| June | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | \$2,123,489.00 | |
| July | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | \$2,483,489.00 | |
| August | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | \$2,931,489.00 | |
| September | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | \$3,331,489.00 | |
| October | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | \$3,754,489.00 | |
| November | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,953.02 | \$460,000.00 | 0.00% | \$0.00 | \$4,214,489.00 | |
| December | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | \$4,559,489.00 | |
| Total | | \$1,695,825.44 | \$5,457,793.06 | \$5,161,234.49 | \$4,646,263.10 | \$4,508,413.00 | \$4,559,489.00 | 0.00% | | | |
| Monthly Average | | \$423,956.36 | \$454,816.09 | \$430,102.87 | \$387,188.59 | \$375,701.08 | \$379,957.42 | | | | |

Month Earned - Accrual Basis (Income Statement)

| Month Recognized | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Actual to Budgeted Variance | 2020 Cumulative Actual Sales Tax Received | 2020 Cumulative Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------------|----------|--------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$376,023.97 | \$320,000.00 | 17.51% |
| February | 0.90% | \$366,014.66 | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 18.07% | \$742,038.63 | \$630,000.00 | 17.78% |
| March | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | \$1,010,000.00 | |
| April | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | \$1,352,000.00 | |
| May | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | \$1,712,000.00 | |
| June | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | \$2,160,000.00 | |
| July | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | \$2,560,000.00 | |
| August | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | \$2,983,000.00 | |
| September | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,963.02 | \$460,000.00 | 0.00% | \$0.00 | \$3,443,000.00 | |
| October | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | \$3,788,000.00 | |
| November | 0.90% | | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$315,000.00 | 0.00% | \$0.00 | \$4,103,000.00 | |
| December | 0.90% | | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$480,000.00 | 0.00% | \$0.00 | \$4,583,000.00 | |
| Total | | \$742,038.63 | \$5,521,926.70 | \$5,238,794.61 | \$4,668,936.57 | \$4,568,008.47 | \$4,583,000.00 | 0.00% | | | |
| Monthly Average | | \$371,019.32 | \$460,160.56 | \$436,586.22 | \$389,078.05 | \$380,667.21 | \$381,916.67 | | | | |

**Jefferson Transit Authority
Statement of Cash Flows-Accrual Basis
For the Four Months Ending April 30, 2020**

| | April | Year to Date |
|---|-----------------------|-----------------------|
| STATEMENT OF CASH FLOWS | | |
| Cash Balances - Beginning of Period | \$9,413,031.37 | \$9,605,065.29 |
| Operating Cash Provided/(Used) by: | | |
| Operating Activities | (\$411,798.79) | (\$1,746,326.86) |
| Non-Capital Financing Activities | \$366,050.39 | \$2,083,159.32 |
| Investing Activities | \$3,993.20 | \$27,080.80 |
| Total Operating Cash Provided/(Used) | (\$41,755.20) | \$363,913.26 |
| Capital Cash Provided/(Used) by: | | |
| Capital and Related Financing Activities | (\$21,083.07) | (\$618,785.45) |
| Net Increase/(Decrease) Cash and Equivalent | (\$62,838.27) | (\$254,872.19) |
| CASH BALANCES - END OF PERIOD | \$9,350,193.10 | \$9,350,193.10 |

**Jefferson Transit Authority
Statement of Income (Loss) - Accrual Basis
For the Four Months Ending April 30, 2020**

| | April | YTD | Budget | % of Actual vs. Budget |
|--|---------------------|-----------------------|-----------------------|------------------------|
| STATEMENT OF INCOME/(LOSS) | | | | |
| Operating Revenues | \$994.56 | \$39,268.76 | \$174,530.00 | 22.50% |
| Operating Expenses | | | | |
| Labor | 165,411.91 | 822,354.01 | 2,544,440.00 | 32.32% |
| Benefits | 129,910.69 | 579,349.79 | 1,870,104.00 | 30.98% |
| Services and User Fees | 17,154.33 | 77,116.93 | 410,035.00 | 18.81% |
| Materials & Supplies | 6,758.51 | 109,628.83 | 664,810.00 | 16.49% |
| Utilities | 4,875.53 | 28,563.89 | 88,153.00 | 32.40% |
| Casualty/Liability Costs | 13,339.42 | 53,357.68 | 160,000.00 | 33.35% |
| Taxes | 74.84 | 1,034.02 | 7,366.00 | 14.04% |
| Miscellaneous Expenses | 13,124.12 | 36,495.22 | 97,410.00 | 37.47% |
| Leases and Rentals | 350.00 | 5,399.20 | 21,472.00 | 25.15% |
| Total Operating Expenses | 350,999.35 | 1,713,299.57 | 5,863,790.00 | 29.22% |
| Operating Income (Loss) | (350,004.79) | (1,674,030.81) | (5,689,260.00) | 29.42% |
| Non-Operating Revenues | | | | |
| Non-Transportation Revenue | 3,993.20 | 28,047.91 | 97,200.00 | 28.86% |
| Taxes Levied by Transit | 398,014.86 | 1,646,336.44 | 4,583,000.00 | 35.92% |
| Local Grants & Contributions | 1,250.00 | 5,000.00 | 18,000.00 | 27.78% |
| State Grants & Contributions | 20,872.00 | 83,488.00 | | 0.00% |
| Federal Grants & Contributions | 106,750.00 | 427,000.00 | 1,283,160.00 | 33.28% |
| Total Non-Operating Revenues | 530,879.86 | 2,189,872.35 | 5,981,360.00 | 36.61% |
| Net Income (Loss) Before Transfers In/(Out) | 180,875.07 | 515,841.54 | 292,100.00 | 176.60% |
| Net Income/(Loss) | 180,875.07 | 515,841.54 | 292,100.00 | 176.60% |

**Jefferson Transit Authority
Revenue Statement - Accrual Basis
For the Four Months Ending April 30, 2020**

| | April | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|---------------------|---------------------|---------------------------|
| OPERATING REVENUES | | | | |
| Passenger Fares for Transit Services | | | | |
| Fixed Route Fares - East | | \$29,323.79 | \$134,145.00 | 21.86% |
| Fixed Route Fares - West - JTOC | | 949.71 | 5,225.00 | 18.18% |
| Dial-a-Ride Fares (DAR) | | 2,717.50 | 9,660.00 | 28.13% |
| Vanpools | 994.56 | 6,277.76 | 22,500.00 | 27.90% |
| Extended Service | | | 3,000.00 | 0.00% |
| Auxiliary Transportation Revenues | | | | |
| Total Operating Revenues | 994.56 | 39,268.76 | 174,530.00 | 22.50% |
| NONOPERATING REVENUES | | | | |
| Nontransportation | | | | |
| Investment (Interest) Income | 3,993.20 | 27,080.80 | 96,000.00 | 28.21% |
| Gain (Loss) on Disposition of Capital Items | | | 1,200.00 | 0.00% |
| Other Nontransportation Revenues | | 967.11 | | 0.00% |
| Taxes Levied Directly by Transit System - Sales & Use Tax | 398,014.66 | 1,646,336.44 | 4,583,000.00 | 35.92% |
| Local Grants and Contributions | | | | |
| JTOC | 1,250.00 | 5,000.00 | 15,000.00 | 33.33% |
| WSTIP | | | 3,000.00 | 0.00% |
| State Grants and Contributions | | | | |
| Rural Mobility Competitive | 20,872.00 | 83,488.00 | | 0.00% |
| Federal Grants and Contributions (OPERATING) | | | | |
| Federal Grants and Contributions - FTA 5311 | 106,750.00 | 427,000.00 | 1,283,160.00 | 33.28% |
| Capital Contributions - Local/State/Federal | | | | |
| Total Nonoperating Revenues | 530,879.86 | 2,189,872.35 | 5,981,360.00 | 36.61% |
| TOTAL REVENUES | 531,874.42 | 2,229,141.11 | 6,155,890.00 | 36.21% |

**Jefferson Transit Authority
Expense Statement
For the Four Months Ending April 30, 2020**

| | April | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|-------------------|---------------------|---------------------------|
| OPERATING EXPENSES | | | | |
| Labor | | | | |
| Operators Salaries & Wages - Fixed Route | \$50,605.07 | \$299,333.97 | \$946,767.00 | 31.62% |
| Operators Overtime - Fixed Route | 181.44 | 9,354.79 | 76,502.00 | 12.23% |
| Operators Salaries & Wages - Dial-a-Ride (DAR) | 6,613.01 | 47,902.44 | 122,579.00 | 39.08% |
| Operators Overtime - Dial-a-Ride (DAR) | | 1,420.96 | 8,642.00 | 16.44% |
| Other Salaries & Wages (Mntce, Dispatch, Cust Serv) | 41,875.38 | 226,116.31 | 691,376.00 | 32.71% |
| Other Overtime (Mntce, Dispatch, Cust Serv) | 258.70 | 12,172.36 | 28,889.00 | 42.13% |
| Administration Salaries | 65,878.31 | 226,053.18 | 669,685.00 | 33.76% |
| Total Labor | 165,411.91 | 822,354.01 | 2,544,440.00 | 32.32% |
| Benefits | | | | |
| FICA | 15,734.47 | 72,879.87 | 243,184.00 | 29.97% |
| Pension Plans (PERS) | 26,252.14 | 117,571.10 | 377,066.00 | 31.18% |
| Medical Plans | 47,442.59 | 185,093.78 | 597,000.00 | 31.00% |
| Unemployment Insurance (UI) | | | 10,000.00 | 0.00% |
| Workers' Compensation Insurance - Labor & Industries (L&I) | 4,150.87 | 25,437.00 | 131,354.00 | 19.37% |
| Holiday | 1,274.45 | 45,162.13 | 113,879.00 | 39.66% |
| General Leave | 20,194.64 | 103,882.76 | 318,180.00 | 32.65% |
| Other Paid Absence (Court Duty & Bereavement) | 9,294.19 | 11,207.42 | 14,886.00 | 76.31% |
| Uniforms, Work Clothing & Tools Allowance | 488.20 | 6,627.16 | 24,140.00 | 27.45% |
| Other Benefits (HRA, EAP & Wellness) | 223.25 | 5,590.11 | 36,276.00 | 15.41% |
| Paid FML | 299.46 | 1,342.03 | 4,339.00 | 30.93% |
| COVID-19 JTA/Federal Leave | 4,556.43 | 4,556.43 | | 0.00% |
| Total Benefits | 129,910.69 | 579,349.79 | 1,870,104.00 | 30.98% |
| Service and User Fees | | | | |
| Vanpool Services and Fees | | | 3,000.00 | 0.00% |
| Advertising Fees | | 3,229.37 | 24,250.00 | 13.32% |
| Professional & Technical Services | 2,090.16 | 40,594.83 | 131,900.00 | 30.78% |
| Contract Maintenance Services (IT Services) | 818.63 | 3,907.63 | 16,005.00 | 24.42% |
| Custodial Services | 1,630.00 | 4,325.00 | 18,720.00 | 23.10% |
| Security Services | | 665.44 | 5,600.00 | 11.88% |
| Vehicle Technical Services | 6,981.05 | 11,476.70 | 47,000.00 | 24.42% |
| Property Maintenance Services | 3,817.52 | 4,245.90 | 74,401.00 | 5.71% |
| Software Maintenance Fees | 855.24 | 3,805.95 | 69,895.00 | 5.45% |
| Postage & Mail Meter Fees | 56.50 | 904.79 | 3,600.00 | 25.13% |
| Drug & Alcohol Services | 219.92 | 1,029.68 | 8,500.00 | 12.11% |
| Other Services & User Fees | 685.31 | 2,931.64 | 7,164.00 | 40.92% |
| Total Service and User Fees | 17,154.33 | 77,116.93 | 410,035.00 | 18.81% |
| Materials and Supplies Consumed | | | | |
| Fuel | (1,657.34) | 57,311.02 | 375,000.00 | 15.28% |
| Tires | 3,314.95 | 2,242.51 | 35,000.00 | 6.41% |
| Lubrication | 326.92 | 536.09 | 15,550.00 | 3.45% |
| Tools | 337.14 | 5,807.07 | 21,300.00 | 27.26% |
| Vehicle Maintenance & Repair Parts | (972.73) | 19,152.83 | 96,500.00 | 19.85% |
| Non-Vehicle Maintenance & Repair Parts | 429.83 | 4,582.84 | 8,240.00 | 55.62% |
| Vehicle Accessories | | | 1,350.00 | 0.00% |
| Park & Ride Materials | | 1,287.14 | 5,750.00 | 22.39% |
| Shop Supplies (Maintenance & Cleaning) | 1,640.87 | 8,356.63 | 18,000.00 | 46.43% |
| Safety & Emergency Supplies | | 572.44 | 7,800.00 | 7.34% |
| Office Supplies | 198.73 | 1,817.24 | 20,920.00 | 8.69% |
| Computer Programs & Supplies | 3,038.89 | 3,977.15 | 17,900.00 | 22.22% |
| Printing (Photocopier, Schedules & Brochures) | 101.25 | 3,985.87 | 39,500.00 | 10.09% |
| Other Materials & Supplies | | | 2,000.00 | 0.00% |
| Total Materials and Supplies Consumed | 6,758.51 | 109,628.83 | 664,810.00 | 16.49% |
| Utilities | | | | |
| Water, Sewer & Solid Garbage | 1,237.71 | 4,816.81 | 14,600.00 | 32.99% |
| Utilities (Electrical & Propane) | | 8,683.08 | 27,500.00 | 31.57% |
| Telephone & Internet | 3,637.82 | 15,064.00 | 46,053.00 | 32.71% |
| Total Utilities | 4,875.53 | 28,563.89 | 88,153.00 | 32.40% |

**Jefferson Transit Authority
Expense Statement
For the Four Months Ending April 30, 2020**

| | April | YTD | Budget | % of Actual vs. Budget |
|---|-----------------------|-------------------------|-------------------------|---------------------------|
| Casualty and Liability Costs | | | | |
| Premiums for Public Liability & Property Damage Insurance | \$13,339.42 | \$53,357.68 | \$160,000.00 | 33.35% |
| Total Casualty and Liability Costs | 13,339.42 | 53,357.68 | 160,000.00 | 33.35% |
| Taxes | | | | |
| State Taxes | 19.16 | 708.80 | 3,616.00 | 19.60% |
| Vehicle Licensing & Registration Fees | | 82.92 | 750.00 | 11.06% |
| Other Licensing Fees & Taxes | 55.68 | 242.30 | 3,000.00 | 8.08% |
| Total Taxes | 74.84 | 1,034.02 | 7,366.00 | 14.04% |
| Miscellaneous | | | | |
| Dues & Subscriptions | 1,047.78 | 7,268.66 | 20,056.00 | 36.24% |
| Travel & Meetings | 9.99 | 6,359.75 | 35,400.00 | 17.97% |
| Fines & Penalties | 22.89 | 25.28 | | 0.00% |
| Safety Program (Rodeo & Safety Rewards) | | | 9,000.00 | 0.00% |
| Training (Classes, Seminars & Materials) | | 472.00 | 23,404.00 | 2.02% |
| EE CDL and EE Physical Expense | | 1,712.00 | 9,250.00 | 18.51% |
| COVID-19 Related Expense | 11,971.63 | 20,585.70 | | 0.00% |
| Other Miscellaneous | 71.83 | 71.83 | 300.00 | 23.94% |
| Total Miscellaneous | 13,124.12 | 36,495.22 | 97,410.00 | 37.47% |
| Leases and Rentals | | | | |
| Transit Way & Passenger Stations | 350.00 | 1,320.00 | 3,000.00 | 44.00% |
| Service Vehicles & Equipment | | 16.35 | 2,500.00 | 0.65% |
| Other General Administration Facilities | | 4,062.85 | 15,972.00 | 25.44% |
| Total Leases and Rentals | 350.00 | 5,399.20 | 21,472.00 | 25.15% |
| TOTAL OPERATING EXPENSES | 350,999.35 | 1,713,299.57 | 5,863,790.00 | 29.22% |

Jefferson Transit
Treasury Pool Investments Account (Capital) and Checking Account
Capital Projects Tracking Report
April 2020

| | | | |
|-----------------------------------|-----------------------------------|------------------------|-------------|
| Current Account Status | Balance per Bank @ 4/30/20 | \$ 3,948,335.23 | \$ - |
| Balance per GL @ 3/31/2020 | | \$ 3,970,956.80 | |
| | Transfers - In | \$ - | |
| | Transfers - In (Bond Financing) | \$ - | |
| | Debt Financing Expenses | \$ - | |
| | Reimbursement | \$ - | |
| | Investment Interest | \$ 2,479.47 | |
| | Transfers Out (Purchases) | \$ (25,101.04) | |
| | Transfers Out /Bond Call) | \$ - | |
| Balance per GL @ 4/30/20 | | \$ 3,948,335.23 | |
| Balance in Capital Account | Outstanding Checks | \$ 3,948,335.23 | |

2019 Capital Projects

| Land | 2020 Budgeted Balance | Grant Funding | JTA Funding |
|--------------------------------------|-------------------------------------|---------------|----------------------|
| | JTA Funded Balance | \$ - | \$ - |
| Facility | 2020 Budgeted Balance | Grant Funding | JTA Funding |
| | Eng/Des 63 4 Corners EV Feasibility | \$ - | \$ 75,000.00 |
| | Eng/Des 63 4 Addl Maintenance Bay | \$ - | \$ 150,000.00 |
| | Eng/Des HPTC Bus Loop Configuration | \$ - | \$ 150,000.00 |
| | JTA Comprehensive Plan | \$ - | \$ 200,000.00 |
| | Jan 2020 - Invoice | \$ - | \$ (6,118.55) |
| | Feb 2020 - Invoice (Pd in March) | \$ - | \$ (27,497.08) |
| | Mar 2020 - Invoice | \$ - | \$ (10,024.04) |
| | Apr 2020 - Invoice | \$ - | \$ (5,977.00) |
| | JTA Funded Balance | | \$ 518,783.33 |
| Other Building and Structures | 2020 Beginning Budget | Grant Funding | JTA Funding |
| Radio Project - Maynard Mtn Repeater | 2020 Beginning Budget | \$ - | \$ 31,840.00 |
| | | Mar-20 | \$ (2,500.00) |
| Security Cameras | 2020 Beginning Budget | \$ 2,500.00 | \$ 35,000.00 |
| New Shelters | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| | JTA Funded Balance | | \$ 89,340.00 |
| Revenue Vehicles | 2020 Beginning Budget | Grant Funding | JTA Funding |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ 419,301.00 | \$ 65,440.00 |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ - | \$ 487,121.00 |
| | | Mar-20 | \$ (486,393.97) |
| 1 Trolley Style FR Bus | 2020 Beginning Budget | \$ - | \$ 350,000.00 |
| 2 Full-Size 30' FR Buses | 2020 Beginning Budget | \$ 752,861.00 | \$ 188,140.00 |
| 2 Full-Size 35' FR Buses | 2020 Beginning Budget | \$ 814,975.00 | \$ 203,819.00 |
| Bus Wrap | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| Major Component Replacement | 2020 Beginning Budget | \$ - | \$ 150,000.00 |
| | JTA Funded Balance | | \$ 983,126.03 |
| System Wide | 2020 Beginning Budget | Grant Funding | JTA Funding |
| | JTA Funded Balance | | \$ - |
| Service Equipment | 2020 Beginning Budget | Grant Funding | JTA Funding |
| Column Lifts for Vehicle Repair | 2020 Beginning Budget | \$ - | \$ 55,000.00 |
| | | Mar-20 | \$ (49,679.54) |
| | JTA Funded Balance | | \$ 5,320.46 |
| Office Furniture & Equipment | 2020 Beginning Budget | Grant Funding | JTA Funding |
| New Finance/Mntce/Ops Software | 2020 Beginning Budget | \$ - | \$ 175,000.00 |
| New Desk for HPTC Customer Service | 2020 Beginning Budget | \$ - | \$ 8,000.00 |
| | JTA Funded Balance | | \$ 183,000.00 |

| | |
|---|--------------------------|
| JTA Capital Balance | \$ 3,948,335.23 |
| JTA Committed Project Funds Sub-Total | \$ (1,779,569.82) |
| JTA Vehicle Reserve | \$ - |
| JTA IT Reserve | \$ (50,000.00) |
| CAPITAL RESERVE BALANCE IF ALL PURCHASED TODAY | \$ 2,118,765.41 |



63 4 Corners Road, Port Townsend, WA 98368
Attachment C

April 14, 2020

TO: Board of Trustees, Jefferson Transit Authority
FROM: Sara Crouch, Finance Manager
RE: March 2020 Financial Report

The budget tracking percentage for March is 25%. We use that tracking figure as a guideline for monitoring expenses.

Sales Tax Analysis Reports

For the month January 2020 sales tax was 3% higher than received in January 2019.

Revenue Report –

- Overall - Operating revenue is under budget. Due to COVID-19 Fare Free decision, we expect operating revenue will remain under budget. A revised budget will need to be prepared when we are more certain of the duration of this event.

Expense Report – Budget timing issues are items that are over budget due to the time of year they hit the budget - meaning they SHOULD come in line with budget by the end of the year.

Cumulatively, JTA expenses are 2.35% UNDER budget.

- **Labor** – Labor is .82% over budget.
 - All Regular salary and wage categories are over budget EXCEPT Administration Salaries. This is a timing issue due to the retro-active payment of wages and the wage increase for all positions.
- **Benefits** – Benefits are 1.06% under budget
 - Holiday – JTA front loads personal holidays, as the year progresses, this line item will come in line with budget by year end.
 - General Leave – Slightly over budget; wage rate increases have had an effect on this line item, the unfunded general leave liability increased significantly; will monitor.
 - Other Paid Absence will be over budget for the year due to COVID-19 Administrative Leave
 - Uniforms and Tool Allowance – Now on budget.
- **Services and User Fees** – S/U Fees are 12.21% below budget
 - Other Services & User Fees – expect this line item will be over budget; see increased costs in this area
- **Materials and Supplies Consumed** – M/S Consumed is 12.5% below budget
 - Fuel – Side effect of COVID-19 non-travel is decreased fuel expenses as well as decreased cost of fuel
 - Tires – timing issue – inventory
 - Lubrication – timing issue - inventory
 - Tools – timing issue – purchases made early in the year

- Non-Vehicle Maintenance & Repair – Timing issue – purchase made early in the year
- **Utilities** – 2.6% below budget – water/electricity not yet posted
- **Casualty/Liability Costs** – On budget
- **Taxes** – 12% below budget
- **Miscellaneous** – .9% below budget
 - Dues and Subscriptions – Timing Issue – Annual subscriptions early in the year
 - COVID-19 – Added this un-budgeted expense to report for tracking purposes
- **Leases and Rentals** – 7.2% below budget
 - Transit Way and Passenger Stations – Port-a-potty rental

Capital Activity –

- Capital activity in March: Purchased Bus 513, MOHAWK Column Lifts for Maintenance Bay, and Comprehensive Plan.



March 2020 Financial Summary

Budget Tracking Figure: 25%

| | |
|-------------------------|--------------|
| Operational Expenses: | \$505,776.02 |
| Operational Revenues: | \$8,731.17 |
| Non-Operational Income: | \$571,256.73 |
| Capital Expenses: | \$563,570.59 |
| Capital Income: | \$0.00 |

| | |
|--|--------------|
| Sales Tax Received 3/31/2020 for January 2020: | \$376,023.97 |
| Sales Tax Received 3/31/2019 for January 2019: | \$364,223.85 |

****Sales tax increased from prior year 3%****

Cash on Hand as of March 31, 2020*:

| | |
|---|----------------|
| Operating: | \$3,901,373.64 |
| Operating Reserve (100% Funded): | \$1,350,000.00 |
| (2020 Minimum Funding Required \$1,475,000) | |
| Capital Committed (2020 Capital Projects): | \$1,804,670.86 |
| Dedicated (Committed) Grant Match (37% Funded): | \$1,741,285.94 |
| (TDP Funding Match \$4,576,300) | |
| Capital Vehicle Reserve | \$375,000.00 |
| IT Reserve | \$50,000.00 |
| Unemployment Reserve: | \$14,500.00 |
| EFT Fund: | \$191,622.79 |
| Travel Fund: | \$1,278.50 |

Total **\$9,429,731.73****

*"Cash on Hand" differs from the "Statement of Cash Flows" report in that Cash on Hand is a summary of the cash balances in all Jefferson Transit Bank/Cash accounts. The Statement of Cash Flows is an accrual report that includes accounts payable and accounts receivable as well as cash/accrual payments in the accounting system.

**Includes funding amounts for Capital and Operating Reserves that will be funded as budgeted.

Jefferson Transit

Sales Tax Current & Prior Year Actual and Budget Variance Analysis
Projection Year

2020

Month Received - Cash Basis (Cash Flow)

| Month of Receipt | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Monthly Act to Bud Variance | 2020 Cumulative Cash Actual Sales Tax Received | 2020 Cumulative Cash Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------------|----------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------|--|---|---|
| January | 0.90% | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$329,429.00 | 32.19% | \$435,461.40 | 329,429.00 | 32.19% |
| February | 0.90% | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$428,927.47 | \$442,060.00 | 17.25% | \$953,786.81 | 771,489.00 | 23.63% |
| March | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$1,329,810.78 | 1,091,489.00 | 21.63% |
| April | 0.90% | | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 0.00% | \$0.00 | 1,401,489.00 | |
| May | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | 1,781,489.00 | |
| June | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 2,123,489.00 | |
| July | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 2,483,489.00 | |
| August | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,931,489.00 | |
| September | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 3,331,489.00 | |
| October | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 3,754,489.00 | |
| November | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,953.02 | \$460,000.00 | 0.00% | \$0.00 | 4,214,489.00 | |
| December | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 4,559,489.00 | |
| Total | | \$1,329,810.78 | \$5,457,793.06 | \$5,161,234.49 | \$4,646,263.10 | \$4,508,413.00 | \$4,559,489.00 | 0.00% | | | |
| Monthly Average | | \$443,270.26 | \$454,816.09 | \$430,102.87 | \$387,188.59 | \$375,701.08 | \$379,957.42 | | | | |

Month Earned - Accrual Basis (Income Statement)

| Month Recognized | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Actual to Budgeted Variance | 2020 Cumulative Actual Sales Tax Received | 2020 Cumulative Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------------|----------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | \$376,023.97 | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 17.51% | \$376,023.97 | 320,000.00 | 17.51% |
| February | 0.90% | | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 0.00% | \$0.00 | 630,000.00 | |
| March | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | 1,010,000.00 | |
| April | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 1,352,000.00 | |
| May | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 1,712,000.00 | |
| June | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,160,000.00 | |
| July | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 2,560,000.00 | |
| August | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 2,983,000.00 | |
| September | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,953.02 | \$460,000.00 | 0.00% | \$0.00 | 3,443,000.00 | |
| October | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 3,788,000.00 | |
| November | 0.90% | | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$315,000.00 | 0.00% | \$0.00 | 4,103,000.00 | |
| December | 0.90% | | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$480,000.00 | \$480,000.00 | 0.00% | \$0.00 | 4,583,000.00 | |
| Total | | \$376,023.97 | \$5,003,601.29 | \$5,238,794.61 | \$4,668,936.57 | \$4,568,006.47 | \$4,583,000.00 | 0.00% | | | |
| Monthly Average | | \$376,023.97 | \$416,966.77 | \$436,566.22 | \$389,078.05 | \$380,667.21 | \$381,916.67 | | | | |

Jefferson Transit Authority
Statement of Cash Flows-Accrual Basis
For the Three Months Ending March 31, 2020

| | March | Year to Date |
|---|-----------------------|-----------------------|
| STATEMENT OF CASH FLOWS | | |
| Cash Balances - Beginning of Period | \$9,554,822.08 | \$9,605,065.29 |
| Operating Cash Provided/(Used) by: | | |
| Operating Activities | (\$519,105.29) | (\$1,337,124.32) |
| Non-Capital Financing Activities | \$379,455.97 | \$1,717,108.93 |
| Investing Activities | \$6,335.61 | \$23,087.60 |
| Total Operating Cash Provided/(Used) | (\$133,313.71) | \$403,072.21 |
| Capital Cash Provided/(Used) by: | | |
| Capital and Related Financing Activities | (\$8,477.00) | (\$595,106.13) |
| Net Increase/(Decrease) Cash and Equivalent | (\$141,790.71) | (\$192,033.92) |
| CASH BALANCES - END OF PERIOD | \$9,413,031.37 | \$9,413,031.37 |

Jefferson Transit Authority
Statement of Income (Loss) - Accrual Basis
For the Three Months Ending March 31, 2020

| | March | YTD | Budget | % of Actual vs. Budget |
|--|---------------------|-----------------------|-----------------------|------------------------|
| STATEMENT OF INCOME/(LOSS) | | | | |
| Operating Revenues | \$8,731.17 | \$38,274.20 | \$174,530.00 | 21.93% |
| Operating Expenses | | | | |
| Labor | 298,243.28 | 656,942.09 | 2,544,440.00 | 25.82% |
| Benefits | 160,846.99 | 447,628.51 | 1,870,104.00 | 23.94% |
| Services and User Fees | 6,637.83 | 52,451.43 | 410,035.00 | 12.79% |
| Materials & Supplies | 9,746.26 | 83,114.79 | 664,810.00 | 12.50% |
| Utilities | 3,644.56 | 19,677.65 | 88,153.00 | 22.32% |
| Casualty/Liability Costs | 13,339.42 | 40,018.26 | 160,000.00 | 25.01% |
| Taxes | 184.48 | 959.18 | 7,366.00 | 13.02% |
| Miscellaneous Expenses | 12,783.20 | 23,447.60 | 97,410.00 | 24.07% |
| Leases and Rentals | 350.00 | 3,828.25 | 21,472.00 | 17.83% |
| Total Operating Expenses | 505,776.02 | 1,328,067.76 | 5,863,790.00 | 22.65% |
| Operating Income (Loss) | (497,044.85) | (1,289,793.56) | (5,689,260.00) | 22.67% |
| Non-Operating Revenues | | | | |
| Non-Transportation Revenue | 6,360.76 | 24,054.71 | 97,200.00 | 24.75% |
| Taxes Levied by Transit | 436,023.97 | 1,248,321.78 | 4,583,000.00 | 27.24% |
| Local Grants & Contributions | 1,250.00 | 3,750.00 | 18,000.00 | 20.83% |
| State Grants & Contributions | 20,872.00 | 62,616.00 | 0.00 | 0.00% |
| Federal Grants & Contributions | 106,750.00 | 320,250.00 | 1,283,160.00 | 24.96% |
| Total Non-Operating Revenues | 571,256.73 | 1,658,992.49 | 5,981,360.00 | 27.74% |
| Net Income (Loss) Before Transfers In/(Out) | 74,211.88 | 369,198.93 | 292,100.00 | 126.39% |
| Net Income/(Loss) | 74,211.88 | 369,198.93 | 292,100.00 | 126.39% |

**Jefferson Transit Authority
Revenue Statement - Accrual Basis
For the Three Months Ending March 31, 2020**

| | <u>March</u> | <u>YTD</u> | <u>Budget</u> | <u>% of Actual vs. Budget</u> |
|--|-------------------|---------------------|---------------------|-----------------------------------|
| OPERATING REVENUES | | | | |
| Passenger Fares for Transit Services | | | | |
| Fixed Route Fares - East | \$6,051.48 | \$29,323.79 | \$134,145.00 | 21.86% |
| Fixed Route Fares - West - JTOC | 462.04 | 949.71 | 5,225.00 | 18.18% |
| Dial-a-Ride Fares (DAR) | 483.89 | 2,717.50 | 9,660.00 | 28.13% |
| Vanpools | 1,733.76 | 5,283.20 | 22,500.00 | 23.48% |
| Extended Service | | | 3,000.00 | 0.00% |
| Auxiliary Transportation Revenues | | | | |
| Total Operating Revenues | 8,731.17 | 38,274.20 | 174,530.00 | 21.93% |
| NONOPERATING REVENUES | | | | |
| Nontransportation | | | | |
| Investment (Interest) Income | 6,335.61 | 23,087.60 | 96,000.00 | 24.05% |
| Gain (Loss) on Disposition of Capital Items | | | 1,200.00 | 0.00% |
| Other Nontransportation Revenues | 25.15 | 967.11 | | 0.00% |
| Taxes Levied Directly by Transit System - Sales & Use Tax | 436,023.97 | 1,248,321.78 | 4,583,000.00 | 27.24% |
| Local Grants and Contributions | | | | |
| JTOC | 1,250.00 | 3,750.00 | 15,000.00 | 25.00% |
| WSTIP | | | 3,000.00 | 0.00% |
| State Grants and Contributions | | | | |
| Rural Mobility Competitive | 20,872.00 | 62,616.00 | | 0.00% |
| Federal Grants and Contributions (OPERATING) | | | | |
| Federal Grants and Contributions - FTA 5311 | 106,750.00 | 320,250.00 | 1,283,160.00 | 24.96% |
| Capital Contributions - Local/State/Federal | | | | |
| Total Nonoperating Revenues | 571,256.73 | 1,658,992.49 | 5,981,360.00 | 27.74% |
| TOTAL REVENUES | 579,987.90 | 1,697,266.69 | 6,155,890.00 | 27.57% |

**Jefferson Transit Authority
Expense Statement
For the Three Months Ending March 31, 2020**

| | March | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|-------------------|---------------------|---------------------------|
| OPERATING EXPENSES | | | | |
| Labor | | | | |
| Operators Salaries & Wages - Fixed Route | \$129,717.11 | \$248,728.90 | \$946,767.00 | 26.27% |
| Operators Overtime - Fixed Route | 2,587.72 | 9,173.35 | 76,502.00 | 11.99% |
| Operators Salaries & Wages - Dial-a-Ride (DAR) | 16,609.90 | 41,289.43 | 122,579.00 | 33.68% |
| Operators Overtime - Dial-a-Ride (DAR) | 438.21 | 1,420.96 | 8,642.00 | 16.44% |
| Other Salaries & Wages (Mntce, Dispatch, Cust Serv) | 89,534.66 | 184,240.93 | 691,376.00 | 26.65% |
| Other Overtime (Mntce, Dispatch, Cust Serv) | 2,867.86 | 11,913.66 | 28,889.00 | 41.24% |
| Administration Salaries | 56,487.82 | 160,174.86 | 669,685.00 | 23.92% |
| Total Labor | 298,243.28 | 656,942.09 | 2,544,440.00 | 25.82% |
| Benefits | | | | |
| FICA | 25,140.06 | 57,145.40 | 243,184.00 | 23.50% |
| Pension Plans (PERS) | 40,708.72 | 91,318.96 | 377,066.00 | 24.22% |
| Medical Plans | 44,730.57 | 137,651.19 | 597,000.00 | 23.06% |
| Unemployment Insurance (UI) | | | 10,000.00 | 0.00% |
| Workers' Compensation Insurance - Labor & Industries (L&I) | 7,417.56 | 21,286.13 | 131,354.00 | 16.21% |
| Holiday | 2,761.24 | 43,887.68 | 113,879.00 | 38.54% |
| General Leave | 38,303.72 | 83,688.12 | 318,180.00 | 26.30% |
| Other Paid Absence (Court Duty & Bereavement) | 596.12 | 1,913.23 | 14,686.00 | 13.03% |
| Uniforms, Work Clothing & Tools Allowance | 456.54 | 5,861.68 | 24,140.00 | 24.28% |
| Other Benefits (HRA, EAP & Wellness) | 267.21 | 3,833.55 | 36,276.00 | 10.57% |
| Paid FML | 465.25 | 1,042.57 | 4,339.00 | 24.03% |
| Total Benefits | 160,846.99 | 447,628.51 | 1,870,104.00 | 23.94% |
| Service and User Fees | | | | |
| Vanpool Services and Fees | | | 3,000.00 | 0.00% |
| Advertising Fees | | 2,933.37 | 24,250.00 | 12.10% |
| Professional & Technical Services | 2,130.90 | 32,939.45 | 131,900.00 | 24.97% |
| Contract Maintenance Services (IT Services) | 818.68 | 3,089.00 | 16,005.00 | 19.30% |
| Custodial Services | 910.00 | 2,695.00 | 18,720.00 | 14.40% |
| Security Services | | 410.38 | 5,600.00 | 7.33% |
| Vehicle Technical Services | | 3,195.75 | 47,000.00 | 6.80% |
| Property Maintenance Services | 428.38 | 428.38 | 74,401.00 | 0.58% |
| Software Maintenance Fees | 855.25 | 2,950.72 | 69,895.00 | 4.22% |
| Postage & Mail Meter Fees | 378.75 | 848.29 | 3,600.00 | 23.56% |
| Drug & Alcohol Services | 219.92 | 714.76 | 8,500.00 | 8.41% |
| Other Services & User Fees | 895.95 | 2,246.33 | 7,164.00 | 31.36% |
| Total Service and User Fees | 6,637.83 | 52,451.43 | 410,035.00 | 12.79% |
| Materials and Supplies Consumed | | | | |
| Fuel | 2,083.81 | 41,967.64 | 375,000.00 | 11.19% |
| Tires | (1,406.73) | (1,826.37) | 35,000.00 | (5.22%) |
| Lubrication | (976.23) | 209.17 | 15,550.00 | 1.35% |
| Tools | | 5,520.06 | 21,300.00 | 25.92% |
| Vehicle Maintenance & Repair Parts | 4,347.57 | 19,462.01 | 96,500.00 | 20.17% |
| Non-Vehicle Maintenance & Repair Parts | 516.76 | 3,020.90 | 8,240.00 | 36.66% |
| Vehicle Accessories | | | 1,350.00 | 0.00% |
| Park & Ride Materials | 345.16 | 1,287.14 | 5,750.00 | 22.39% |
| Shop Supplies (Maintenance & Cleaning) | 3,489.16 | 6,715.76 | 18,000.00 | 37.31% |
| Safety & Emergency Supplies | 135.95 | 572.44 | 7,800.00 | 7.34% |
| Office Supplies | 800.54 | 1,585.59 | 20,920.00 | 7.58% |
| Computer Programs & Supplies | 309.02 | 938.26 | 17,900.00 | 5.24% |
| Printing (Photocopier, Schedules & Brochures) | 101.25 | 3,662.19 | 39,500.00 | 9.27% |
| Other Materials & Supplies | | | 2,000.00 | 0.00% |
| Total Materials and Supplies Consumed | 9,746.26 | 83,114.79 | 664,810.00 | 12.50% |
| Utilities | | | | |
| Water, Sewer & Solid Garbage | | 2,377.80 | 14,600.00 | 16.29% |
| Utilities (Electrical & Propane) | | 6,026.95 | 27,500.00 | 21.92% |
| Telephone & Internet | 3,644.56 | 11,272.90 | 46,053.00 | 24.48% |
| Total Utilities | 3,644.56 | 19,677.65 | 88,153.00 | 22.32% |

**Jefferson Transit Authority
Expense Statement
For the Three Months Ending March 31, 2020**

| | <u>March</u> | <u>YTD</u> | <u>Budget</u> | <u>% of Actual vs. Budget</u> |
|---|------------------------------|--------------------------------|--------------------------------|-----------------------------------|
| Casualty and Liability Costs | | | | |
| Premiums for Public Liability & Property Damage Insurance | \$13,339.42 | \$40,018.26 | \$160,000.00 | 25.01% |
| Total Casualty and Liability Costs | 13,339.42 | 40,018.26 | 160,000.00 | 25.01% |
| Taxes | | | | |
| State Taxes | 184.48 | 689.64 | 3,616.00 | 19.07% |
| Vehicle Licensing & Registration Fees | | 82.92 | 750.00 | 11.06% |
| Other Licensing Fees & Taxes | | 186.62 | 3,000.00 | 6.22% |
| Total Taxes | 184.48 | 959.18 | 7,366.00 | 13.02% |
| Miscellaneous | | | | |
| Dues & Subscriptions | 1,142.78 | 6,220.88 | 20,056.00 | 31.02% |
| Travel & Meetings | 2,065.69 | 6,475.60 | 35,400.00 | 18.29% |
| Fines & Penalties | | 2.39 | | 0.00% |
| Safety Program (Rodeo & Safety Rewards) | | | 9,000.00 | 0.00% |
| Training (Classes, Seminars & Materials) | 275.00 | 472.00 | 23,404.00 | 2.02% |
| EE CDL and EE Physical Expense | 735.00 | 1,712.00 | 9,250.00 | 18.51% |
| COVID-19 Related Expense | 8,564.73 | 8,564.73 | | 0.00% |
| Other Miscellaneous | | | 300.00 | 0.00% |
| Total Miscellaneous | 12,783.20 | 23,447.60 | 97,410.00 | 24.07% |
| Leases and Rentals | | | | |
| Transit Way & Passenger Stations | 350.00 | 970.00 | 3,000.00 | 32.33% |
| Service Vehicles & Equipment | | 16.35 | 2,500.00 | 0.65% |
| Other General Administration Facilities | | 2,841.90 | 15,972.00 | 17.79% |
| Total Leases and Rentals | 350.00 | 3,828.25 | 21,472.00 | 17.83% |
| TOTAL OPERATING EXPENSES | <u>505,776.02</u> | <u>1,328,067.76</u> | <u>5,863,790.00</u> | <u>22.65%</u> |

Jefferson Transit
Treasury Pool Investments Account (Capital) and Checking Account
Capital Projects Tracking Report
March 2020

| | | | |
|-----------------------------------|-----------------------------------|------------------------|-------------|
| Current Account Status | Balance per Bank @ 3/31/20 | \$ 3,970,956.80 | \$ - |
| Balance per GL @2/29/2020 | | \$ 4,530,378.04 | |
| | Transfers - In | \$ - | |
| | Transfers - In (Bond Financing) | \$ - | |
| | Debt Financing Expenses | \$ - | |
| | Reimbursement | \$ - | |
| | Investment Interest | \$ 4,149.35 | |
| | Transfers Out (Purchases) | \$ (563,570.59) | |
| | Transfers Out /Bond Call) | \$ - | |
| Balance per GL @ 3/31/20 | | \$ 3,970,956.80 | |
| Balance in Capital Account | Outstanding Checks | \$ 3,970,956.80 | |

2019 Capital Projects

| Land | 2020 Budgeted Balance | Grant Funding | JTA Funding |
|--------------------------------------|-------------------------------------|---------------|----------------------|
| | JTA Funded Balance | \$ - | \$ - |
| Facility | 2020 Budgeted Balance | Grant Funding | JTA Funding |
| | Eng/Des 63 4 Corners EV Feasibility | \$ - | \$ 75,000.00 |
| | Eng/Des 63 4 Addl Maintenance Bay | | \$ 150,000.00 |
| | Eng/Des HPTC Bus Loop Configuration | | \$ 150,000.00 |
| | JTA Comprehensive Plan | | \$ 200,000.00 |
| | Jan 2020 - Invoice | | \$ (6,118.55) |
| | Feb 2020 - Invoice (Pd in March) | | \$ (27,497.08) |
| | JTA Funded Balance | | \$ 541,384.37 |
| Other Building and Structures | 2020 Beginning Budget | Grant Funding | JTA Funding |
| Radio Project - Maynard Mtn Repeater | | \$ - | \$ 31,840.00 |
| Security Cameras | | \$ 2,500.00 | \$ 35,000.00 |
| New Shelters | | \$ - | \$ 25,000.00 |
| | JTA Funded Balance | | \$ 91,840.00 |
| Revenue Vehicles | 2020 Beginning Budget | Grant Funding | JTA Funding |
| 1 Full-Size Buses | | \$ 419,301.00 | \$ 65,440.00 |
| 1 Full-Size Buses | | \$ - | \$ 487,121.00 |
| | | Mar-20 | \$ (486,393.97) |
| 1 Trolley Style FR Bus | | | \$ 350,000.00 |
| 2 Full-Size 30' FR Buses | | \$ 752,861.00 | \$ 188,140.00 |
| 2 Full-Size 35' FR Buses | | \$ 814,975.00 | \$ 203,819.00 |
| Bus Wrap | | \$ - | \$ 25,000.00 |
| Major Component Replacement | | \$ - | \$ 150,000.00 |
| | JTA Funded Balance | | \$ 983,126.03 |
| System Wide | 2020 Beginning Budget | Grant Funding | JTA Funding |
| | JTA Funded Balance | | \$ - |
| Service Equipment | 2020 Beginning Budget | Grant Funding | JTA Funding |
| Column Lifts for Vehicle Repair | | | \$ 55,000.00 |
| | | Mar-20 | \$ (49,679.54) |
| | JTA Funded Balance | | \$ 5,320.46 |
| Office Furniture & Equipment | 2020 Beginning Budget | Grant Funding | JTA Funding |
| New Finance/Mntce/Ops Software | | | \$ 175,000.00 |
| New Desk for HPTC Customer Service | | | \$ 8,000.00 |
| | JTA Funded Balance | | \$ 183,000.00 |

| | |
|---------------------------------------|--------------------------|
| JTA Capital Balance | \$ 3,970,956.80 |
| JTA Committed Project Funds Sub-Total | \$ (1,804,670.86) |
| JTA Vehicle Reserve | \$ (375,000.00) |
| JTA IT Reserve | \$ (50,000.00) |

CAPITAL RESERVE BALANCE IF ALL PURCHASED TODAY \$ 1,741,285.94



63 4 Corners Road, Port Townsend, WA 98368

Attachment D

March 11, 2020

TO: Board of Trustees, Jefferson Transit Authority
FROM: Sara Crouch, Finance Manager
RE: February 2020 Financial Report

The budget tracking percentage for February is 16.67%. We use that tracking figure as a guideline for monitoring expenses.

Sales Tax Analysis Reports – Final Reporting on 2019 Sales Tax Figures

For the month December 2019 sales tax was 7.2% higher than received in December 2018. Cumulatively, JTA has received 5.4% higher sales tax in 2019 than in 2018.

Revenue Report –

- Overall - Operating revenue is just slightly below budget.

Expense Report – Budget timing issues are items that are over budget due to the time of year they hit the budget - meaning they SHOULD come in line with budget by the end of the year.

Cumulatively, JTA expenses are 3.07% BELOW budget.

- **Labor –** Labor is 2.6% below budget.
 - **Dial-A-Ride (DAR)** – The DAR labor budget has been increased but we are still seeing increased expenses over budget. Monitoring.
 - **Other Overtime** – Still believe this is a timing issue, but will monitor.
- **Benefits –** Benefits are 1.4% below budget
 - **Holiday** – JTA front loads personal holidays, as the year progresses, this line item will come in line with budget by year end.
 - **Uniforms and Tool Allowance** – Timing issue, expenditures occur early in the year then taper off.
- **Services and User Fees –** S/U Fees are 12.6% below budget
 - **Other Services & User Fees** – Timing issue
- **Materials and Supplies Consumed –** M/S Consumed is 4.2% below budget
 - **Tires** – timing issue – inventory
 - **Lubrication** – timing issue - inventory
 - **Tools** – timing issue – purchases made early in the year
 - **Non-Vehicle Maintenance & Repair** – Timing issue – purchase made early in the year
 - **NOTE:** Due to COVID-19 we expect to see significant increases in Shop Supplies, Safety and Emergency Supplies and Custodial Services.
- **Utilities** – 2.3% below budget – electricity bill not yet posted
- **Casualty/Liability Costs** – On budget
- **Taxes** – 6.2% below budget

- **Miscellaneous** – 5.6% below budget
 - Dues and Subscriptions – Timing Issue – Annual subscriptions early in the year
- **Leases and Rentals** – 6.2% below budget
 - Transit Way and Passenger Stations – Port-a-potty rental

Capital Activity –

- Capital activity in February: Clearing in February for 2019 Expenses – Smarsh



February 2020 Financial Summary

Budget Tracking Figure: 16.67%

| | |
|-------------------------|--------------|
| Operational Expenses: | \$359,682.29 |
| Operational Revenues: | \$14,037.32 |
| Non-Operational Income: | \$522,802.58 |
| Capital Expenses: | \$6,434.50 |
| Capital Income: | \$0.00 |

Sales Tax Received 2/29/2020 for December 2019: \$518,325.41

Sales Tax Received 2/28/2019 for December 2018: \$483,289.40

****Sales tax increased from prior year 7.2%****

Sales Tax Received 2019: \$5,521,926.70

Sales Tax Received 2018: \$5,238,794.61

Cumulative Increase 2019 over 2018 – 5.4%

Cash on Hand as of February 29, 2020*:

| | |
|---|----------------|
| Operating: | \$4,118,026.19 |
| Operating Reserve (100% Funded): | \$1,350,000.00 |
| (2020 Minimum Funding Required \$1,475,000) | |
| Capital Committed (2020 Capital Projects): | \$2,368,241.45 |
| Dedicated (Committed) Grant Match (37% Funded): | \$1,737,136.59 |
| (TDP Funding Match \$4,576,300) | |
| Capital Vehicle Reserve | \$375,000.00 |
| IT Reserve | \$50,000.00 |
| Unemployment Reserve: | \$14,500.00 |
| EFT Fund: | \$102,768.84 |
| Travel Fund: | \$1,278.50 |

Total **\$10,116,951.57****

*"Cash on Hand" differs from the "Statement of Cash Flows" report in that Cash on Hand is a summary of the cash balances in all Jefferson Transit Bank/Cash accounts. The Statement of Cash Flows is an accrual report that includes accounts payable and accounts receivable as well as cash/accrual payments in the accounting system.

**Includes funding amounts for Capital and Operating Reserves that will be funded as budgeted.

Jefferson Transit

Sales Tax Current & Prior Year Actual and Budget Variance Analysis
Projection Year

2019

Month Received - Cash Basis (Cash Flow)

| Month of Receipt | Tax Rate | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2015 Tax | 2019 Budget | 2019 Monthly Act to Bud Variance | 2019 Cumulative Actual Sales Tax Received | 2019 Cumulative Budgeted Sales Tax | 2019 Cumulative Actual to Budget Variance |
|------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$261,865.98 | \$282,570.00 | 43.81% | \$406,363.77 | 282,570.00 | 43.81% |
| February | 0.90% | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$428,927.47 | \$374,287.05 | \$427,907.00 | 12.94% | \$889,653.17 | 710,477.00 | 25.22% |
| March | 0.90% | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$261,817.97 | \$292,575.00 | 24.49% | \$1,253,877.02 | 1,003,052.00 | 25.01% |
| April | 0.90% | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$308,315.48 | \$271,446.82 | \$295,977.00 | 13.62% | \$1,590,166.73 | 1,299,029.00 | 22.41% |
| May | 0.90% | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$320,654.36 | \$384,337.00 | 18.44% | \$2,045,377.83 | 1,683,366.00 | 21.51% |
| June | 0.90% | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$302,831.80 | \$322,070.00 | 23.78% | \$2,444,037.11 | 2,005,436.00 | 21.87% |
| July | 0.90% | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$292,359.11 | \$356,751.00 | 29.17% | \$2,904,844.18 | 2,362,187.00 | 22.97% |
| August | 0.90% | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$394,409.20 | \$442,627.00 | 24.28% | \$3,454,934.09 | 2,804,814.00 | 23.18% |
| September | 0.90% | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$371,144.67 | \$379,100.00 | 28.09% | \$3,940,515.07 | 3,183,914.00 | 23.76% |
| October | 0.90% | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$377,289.26 | \$409,336.00 | 22.50% | \$4,441,931.55 | 3,593,250.00 | 23.62% |
| November | 0.90% | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,953.02 | \$399,850.25 | \$439,442.00 | 21.91% | \$4,977,660.20 | 4,032,692.00 | 23.43% |
| December | 0.90% | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$321,318.35 | \$341,785.00 | 40.48% | \$5,457,793.06 | 4,374,477.00 | 24.76% |
| Total | | \$5,457,793.06 | \$5,161,234.49 | \$4,646,263.10 | \$4,508,413.00 | \$3,949,274.80 | \$4,374,477.00 | 19.85% | | | |
| Monthly Average | | \$454,816.09 | \$430,102.87 | \$387,188.59 | \$375,701.08 | \$329,106.23 | \$364,539.75 | | | | |

Month Earned - Accrual Basis (Income Statement)

| Month Recognized | Tax Rate | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2015 Tax | 2019 Budget | 2019 Actual to Budgeted Variance | 2019 Cumulative Actual Sales Tax Received | 2019 Cumulative Budgeted Sales Tax | 2019 Cumulative Actual to Budget Variance |
|------------------|----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$261,817.97 | \$292,575.00 | 24.49% | \$364,223.85 | 292,575.00 | 24.49% |
| February | 0.90% | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$271,446.82 | \$295,977.00 | 13.62% | \$700,513.56 | 588,552.00 | 19.02% |
| March | 0.90% | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$320,654.36 | \$384,337.00 | 18.44% | \$1,155,724.66 | 972,889.00 | 18.79% |
| April | 0.90% | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$302,831.80 | \$322,070.00 | 23.78% | \$1,554,383.94 | 1,294,959.00 | 20.03% |
| May | 0.90% | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$292,359.11 | \$356,751.00 | 29.17% | \$2,015,191.01 | 1,651,710.00 | 22.01% |
| June | 0.90% | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$394,409.20 | \$442,627.00 | 24.28% | \$2,565,280.92 | 2,094,337.00 | 22.49% |
| July | 0.90% | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$371,144.67 | \$379,100.00 | 28.09% | \$3,050,861.90 | 2,473,437.00 | 23.35% |
| August | 0.90% | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$377,289.26 | \$409,336.00 | 22.50% | \$3,552,278.38 | 2,882,773.00 | 23.22% |
| September | 0.90% | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,963.02 | \$399,850.25 | \$439,442.00 | 21.91% | \$4,088,007.03 | 3,322,215.00 | 23.05% |
| October | 0.90% | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$321,318.35 | \$341,785.00 | 40.48% | \$4,568,139.89 | 3,664,000.00 | 24.68% |
| November | 0.90% | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$329,429.00 | 32.19% | \$5,003,601.29 | 3,993,429.00 | 25.30% |
| December | 0.90% | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$374,287.05 | \$442,060.00 | 17.25% | \$5,521,926.70 | 4,435,489.00 | 24.49% |
| Total | | \$5,521,926.70 | \$5,238,794.61 | \$4,688,936.57 | \$4,568,006.47 | \$3,988,317.48 | \$4,435,489.00 | 19.67% | | | |
| Monthly Average | | \$460,160.56 | \$436,566.22 | \$389,078.05 | \$380,667.21 | \$332,359.79 | \$369,624.08 | | | | |

Jefferson Transit Authority - 2008-2020 Cumulative Sales Tax (Accrual Based)

2012-2020 - Sales Tax Rate .9%

\$6,000,000.00

\$5,000,000.00

\$4,000,000.00

\$3,000,000.00

\$2,000,000.00

\$1,000,000.00

\$0.00

Sales tax increase July 2011
from .6% to .9%

2010 - Sales Tax Rate .6%



2020

Jefferson Transit

Sales Tax Current & Prior Year Actual and Budget Variance Analysis
Projection Year

2020

Month Received - Cash Basis (Cash Flow)

| Month of Receipt | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Monthly Act to Bud Variance | 2020 Cumulative Cash Actual Sales Tax Received | 2020 Cumulative Cash Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------|----------|--------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|--|---|---|
| January | 0.90% | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$300,908.64 | \$329,429.00 | 32.19% | \$435,461.40 | 329,429.00 | 32.19% |
| February | 0.90% | \$518,325.41 | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$428,927.47 | \$442,060.00 | 17.25% | \$953,786.81 | 771,489.00 | 23.63% |
| March | 0.90% | | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 0.00% | \$0.00 | 1,091,489.00 | |
| April | 0.90% | | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 0.00% | \$0.00 | 1,401,489.00 | |
| May | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | 1,781,489.00 | |
| June | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 2,123,489.00 | |
| July | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 2,483,489.00 | |
| August | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,931,489.00 | |
| September | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 3,331,489.00 | |
| October | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 3,754,489.00 | |
| November | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,963.02 | \$460,000.00 | 0.00% | \$0.00 | 4,214,489.00 | |
| December | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 4,559,489.00 | |
| Total | | \$953,786.81 | \$5,457,793.06 | \$5,161,234.49 | \$4,646,263.10 | \$4,508,413.00 | \$4,559,489.00 | 0.00% | | | |
| Monthly Average | | \$476,893.41 | \$454,816.09 | \$430,102.87 | \$387,188.59 | \$375,701.08 | \$379,957.42 | | | | |

Month Earned - Accrual Basis (Income Statement)

| Month Recognized | Tax Rate | 2020 Tax | 2019 Tax | 2018 Tax | 2017 Tax | 2016 Tax | 2020 Budget | 2020 Actual to Budgeted Variance | 2020 Cumulative Actual Sales Tax Received | 2020 Cumulative Budgeted Sales Tax | 2020 Cumulative Actual to Budget Variance |
|------------------|----------|----------|----------------|----------------|----------------|----------------|----------------|----------------------------------|---|------------------------------------|---|
| January | 0.90% | | \$364,223.85 | \$346,748.19 | \$307,974.06 | \$318,746.72 | \$320,000.00 | 0.00% | \$0.00 | 320,000.00 | |
| February | 0.90% | | \$336,289.71 | \$331,184.26 | \$311,554.48 | \$306,315.48 | \$310,000.00 | 0.00% | \$0.00 | 630,000.00 | |
| March | 0.90% | | \$455,211.10 | \$433,601.92 | \$404,565.67 | \$379,552.66 | \$380,000.00 | 0.00% | \$0.00 | 1,010,000.00 | |
| April | 0.90% | | \$398,659.28 | \$391,012.04 | \$339,021.49 | \$341,610.91 | \$342,000.00 | 0.00% | \$0.00 | 1,352,000.00 | |
| May | 0.90% | | \$460,807.07 | \$418,621.08 | \$375,527.89 | \$358,635.90 | \$360,000.00 | 0.00% | \$0.00 | 1,712,000.00 | |
| June | 0.90% | | \$550,089.91 | \$498,093.29 | \$465,923.53 | \$447,138.73 | \$448,000.00 | 0.00% | \$0.00 | 2,160,000.00 | |
| July | 0.90% | | \$485,580.98 | \$504,473.98 | \$399,053.15 | \$399,443.33 | \$400,000.00 | 0.00% | \$0.00 | 2,560,000.00 | |
| August | 0.90% | | \$501,416.48 | \$491,604.90 | \$430,879.75 | \$422,063.41 | \$423,000.00 | 0.00% | \$0.00 | 2,983,000.00 | |
| September | 0.90% | | \$535,728.65 | \$501,570.25 | \$462,570.00 | \$460,963.02 | \$460,000.00 | 0.00% | \$0.00 | 3,443,000.00 | |
| October | 0.90% | | \$480,132.86 | \$432,231.53 | \$359,773.50 | \$344,116.73 | \$345,000.00 | 0.00% | \$0.00 | 3,788,000.00 | |
| November | 0.90% | | \$435,461.40 | \$406,363.77 | \$346,766.90 | \$313,966.98 | \$315,000.00 | 0.00% | \$0.00 | 4,103,000.00 | |
| December | 0.90% | | | \$483,289.40 | \$465,326.15 | \$475,452.60 | \$480,000.00 | 0.00% | \$0.00 | 4,583,000.00 | |
| Total | | \$0.00 | \$5,003,601.29 | \$5,238,794.61 | \$4,668,936.57 | \$4,568,006.47 | \$4,583,000.00 | 0.00% | | | |
| Monthly Average | | \$0.00 | \$416,966.77 | \$436,566.22 | \$389,078.05 | \$380,667.21 | \$381,916.67 | | | | |

**Jefferson Transit Authority
Statement of Cash Flows-Accrual Basis
For the Two Months Ending February 29, 2020**

| | February | Year to Date |
|---|-----------------------|-----------------------|
| STATEMENT OF CASH FLOWS | | |
| Cash Balances - Beginning of Period | \$9,496,775.65 | \$9,605,065.29 |
| Operating Cash Provided/(Used) by: | | |
| Operating Activities | (\$315,959.40) | (\$835,684.17) |
| Non-Capital Financing Activities | \$901,242.47 | \$1,337,652.96 |
| Investing Activities | \$7,795.77 | \$16,751.99 |
| Total Operating Cash Provided/(Used) | \$593,078.84 | \$518,720.78 |
| Capital Cash Provided/(Used) by: | | |
| Capital and Related Financing Activities | (\$536,073.51) | (\$570,005.09) |
| Net Increase/(Decrease) Cash and Equivalent | \$57,005.33 | (\$51,284.31) |
| CASH BALANCES - END OF PERIOD | \$9,553,780.98 | \$9,553,780.98 |

**Jefferson Transit Authority
Statement of Income (Loss) - Accrual Basis
For the Two Months Ending February 29, 2020**

| | February | YTD | Budget | % of Actual vs. Budget |
|--|---------------------|---------------------|-----------------------|---------------------------|
| STATEMENT OF INCOME/(LOSS) | | | | |
| Operating Revenues | \$14,037.32 | \$28,501.93 | \$174,530.00 | 16.33% |
| Operating Expenses | | | | |
| Labor | 180,949.01 | 358,698.81 | 2,544,440.00 | 14.10% |
| Benefits | 113,082.80 | 285,928.93 | 1,870,104.00 | 15.29% |
| Services and User Fees | 5,677.63 | 16,739.28 | 410,035.00 | 4.08% |
| Materials & Supplies | 36,460.69 | 82,943.70 | 664,810.00 | 12.48% |
| Utilities | 4,580.69 | 12,768.97 | 88,153.00 | 14.49% |
| Casualty/Liability Costs | 13,339.42 | 26,678.84 | 160,000.00 | 16.67% |
| Taxes | 523.92 | 774.70 | 7,366.00 | 10.52% |
| Miscellaneous Expenses | 4,758.13 | 10,799.40 | 97,410.00 | 11.09% |
| Leases and Rentals | 310.00 | 2,257.30 | 21,472.00 | 10.51% |
| Total Operating Expenses | 359,682.29 | 797,589.93 | 5,863,790.00 | 13.60% |
| Operating Income (Loss) | (345,644.97) | (769,088.00) | (5,689,260.00) | 13.52% |
| Non-Operating Revenues | | | | |
| Non-Transportation Revenue | 7,795.77 | 17,693.95 | 97,200.00 | 18.20% |
| Taxes Levied by Transit | 386,265.41 | 812,297.81 | 4,583,000.00 | 17.72% |
| Local Grants & Contributions | 1,250.00 | 2,500.00 | 18,000.00 | 13.89% |
| State Grants & Contributions | 20,872.00 | 41,744.00 | | 0.00% |
| Federal Grants & Contributions | 106,750.00 | 213,500.00 | 1,283,160.00 | 16.64% |
| Total Non-Operating Revenues | 522,933.18 | 1,087,735.76 | 5,981,360.00 | 18.19% |
| Net Income (Loss) Before Transfers In/(Out) | 177,288.21 | 318,647.76 | 292,100.00 | 109.09% |
| Net Income/(Loss) | 177,288.21 | 318,647.76 | 292,100.00 | 109.09% |

**Jefferson Transit Authority
Revenue Statement - Accrual Basis
For the Two Months Ending February 29, 2020**

| | February | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|---------------------|---------------------|---------------------------|
| OPERATING REVENUES | | | | |
| Passenger Fares for Transit Services | | | | |
| Fixed Route Fares - East | \$10,890.07 | \$22,231.21 | \$134,145.00 | 16.57% |
| Fixed Route Fares - West - JTOC | 237.67 | 487.67 | 5,225.00 | 9.33% |
| Dial-a-Ride Fares (DAR) | 1,079.82 | 2,233.61 | 9,660.00 | 23.12% |
| Vanpools | 1,829.76 | 3,549.44 | 22,500.00 | 15.78% |
| Extended Service | | | 3,000.00 | 0.00% |
| Auxiliary Transportation Revenues | | | | |
| Total Operating Revenues | 14,037.32 | 28,501.93 | 174,530.00 | 16.33% |
| NONOPERATING REVENUES | | | | |
| Nontransportation | | | | |
| Investment (Interest) Income | 7,795.77 | 16,751.99 | 96,000.00 | 17.45% |
| Gain (Loss) on Disposition of Capital Items | | | 1,200.00 | 0.00% |
| Other Nontransportation Revenues | | 941.96 | | 0.00% |
| Taxes Levied Directly by Transit System - Sales & Use Tax | 386,265.41 | 812,297.81 | 4,583,000.00 | 17.72% |
| Local Grants and Contributions | | | | |
| JTOC | 1,250.00 | 2,500.00 | 15,000.00 | 16.67% |
| WSTIP | | | 3,000.00 | 0.00% |
| State Grants and Contributions | | | | |
| Rural Mobility Competitive | 20,872.00 | 41,744.00 | | 0.00% |
| Federal Grants and Contributions (OPERATING) | | | | |
| Federal Grants and Contributions - FTA 5311 | 106,750.00 | 213,500.00 | 1,283,160.00 | 16.64% |
| Capital Contributions - Local/State/Federal | | | | |
| Total Nonoperating Revenues | 522,933.18 | 1,087,735.76 | 5,981,360.00 | 18.19% |
| TOTAL REVENUES | 536,970.50 | 1,116,237.69 | 6,155,890.00 | 18.13% |

**Jefferson Transit Authority
Expense Statement
For the Two Months Ending February 29, 2020**

| | February | YTD | Budget | % of Actual vs. Budget |
|--|-------------------|-------------------|---------------------|---------------------------|
| OPERATING EXPENSES | | | | |
| Labor | | | | |
| Operators Salaries & Wages - Fixed Route | \$58,431.71 | \$119,011.79 | \$946,767.00 | 12.57% |
| Operators Overtime - Fixed Route | 2,635.97 | 6,585.63 | 76,502.00 | 8.61% |
| Operators Salaries & Wages - Dial-a-Ride (DAR) | 12,843.97 | 24,679.53 | 122,579.00 | 20.13% |
| Operators Overtime - Dial-a-Ride (DAR) | 477.75 | 982.75 | 8,642.00 | 11.37% |
| Other Salaries & Wages (Mntce, Dispatch, Cust Serv) | 46,639.73 | 94,706.27 | 691,376.00 | 13.70% |
| Other Overtime (Mntce, Dispatch, Cust Serv) | 3,539.13 | 9,045.80 | 28,889.00 | 31.31% |
| Administration Salaries | 56,380.75 | 103,687.04 | 669,685.00 | 15.48% |
| Total Labor | 180,949.01 | 358,698.81 | 2,544,440.00 | 14.10% |
| Benefits | | | | |
| FICA | 14,889.21 | 32,005.34 | 243,184.00 | 13.16% |
| Pension Plans (PERS) | 26,015.02 | 50,610.24 | 377,066.00 | 13.42% |
| Medical Plans | 44,767.57 | 92,920.62 | 597,000.00 | 15.56% |
| Unemployment Insurance (UI) | | | 10,000.00 | 0.00% |
| Workers' Compensation Insurance - Labor & Industries (L&I) | 7,055.24 | 13,868.57 | 131,354.00 | 10.56% |
| Holiday | (805.51) | 41,126.44 | 113,879.00 | 36.11% |
| General Leave | 18,201.99 | 45,384.40 | 318,180.00 | 14.26% |
| Other Paid Absence (Court Duty & Bereavement) | 1,112.64 | 1,317.11 | 14,686.00 | 8.97% |
| Uniforms, Work Clothing & Tools Allowance | 1,139.50 | 5,405.14 | 24,140.00 | 22.39% |
| Other Benefits (HRA, EAP & Wellness) | 410.40 | 2,713.75 | 36,276.00 | 7.48% |
| Paid FML | 296.74 | 577.32 | 4,339.00 | 13.31% |
| Total Benefits | 113,082.80 | 285,928.93 | 1,870,104.00 | 15.29% |
| Service and User Fees | | | | |
| Vanpool Services and Fees | | | 3,000.00 | 0.00% |
| Advertising Fees | 465.12 | 2,933.37 | 24,250.00 | 12.10% |
| Professional & Technical Services | 2,019.18 | 5,006.43 | 131,900.00 | 3.80% |
| Contract Maintenance Services (IT Services) | 537.01 | 1,453.91 | 16,005.00 | 9.08% |
| Custodial Services | 875.00 | 1,785.00 | 18,720.00 | 9.54% |
| Security Services | | 410.38 | 5,600.00 | 7.33% |
| Vehicle Technical Services | 151.85 | 1,107.46 | 47,000.00 | 2.36% |
| Property Maintenance Services | | | 74,401.00 | 0.00% |
| Software Maintenance Fees | 455.62 | 1,727.97 | 69,895.00 | 2.47% |
| Postage & Mail Meter Fees | 280.73 | 469.54 | 3,600.00 | 13.04% |
| Drug & Alcohol Services | 219.92 | 494.84 | 8,500.00 | 5.82% |
| Other Services & User Fees | 673.20 | 1,350.38 | 7,164.00 | 18.85% |
| Total Service and User Fees | 5,677.63 | 16,739.28 | 410,035.00 | 4.08% |
| Materials and Supplies Consumed | | | | |
| Fuel | 28,503.41 | 48,677.12 | 375,000.00 | 12.98% |
| Tires | (2,932.62) | (419.64) | 35,000.00 | (1.20)% |
| Lubrication | (466.21) | 1,185.40 | 15,550.00 | 7.62% |
| Tools | 1,818.08 | 5,324.39 | 21,300.00 | 25.00% |
| Vehicle Maintenance & Repair Parts | 4,651.88 | 16,091.99 | 96,500.00 | 16.68% |
| Non-Vehicle Maintenance & Repair Parts | 2,097.09 | 2,504.14 | 8,240.00 | 30.39% |
| Vehicle Accessories | | | 1,350.00 | 0.00% |
| Park & Ride Materials | 630.17 | 941.98 | 5,750.00 | 16.38% |
| Shop Supplies (Maintenance & Cleaning) | 1,416.10 | 3,226.60 | 18,000.00 | 17.93% |
| Safety & Emergency Supplies | | 436.49 | 7,800.00 | 5.60% |
| Office Supplies | 270.29 | 785.05 | 20,920.00 | 3.75% |
| Computer Programs & Supplies | 115.01 | 629.24 | 17,900.00 | 3.52% |
| Printing (Photocopier, Schedules & Brochures) | 357.49 | 3,560.94 | 39,500.00 | 9.02% |
| Other Materials & Supplies | | | 2,000.00 | 0.00% |
| Total Materials and Supplies Consumed | 36,460.69 | 82,943.70 | 664,810.00 | 12.48% |
| Utilities | | | | |
| Water, Sewer & Solid Garbage | 893.55 | 2,080.03 | 14,600.00 | 14.25% |
| Utilities (Electrical & Propane) | | 3,206.32 | 27,500.00 | 11.66% |
| Telephone & Internet | 3,887.14 | 7,482.62 | 46,053.00 | 16.25% |
| Total Utilities | 4,580.69 | 12,768.97 | 88,153.00 | 14.49% |

**Jefferson Transit Authority
Expense Statement
For the Two Months Ending February 29, 2020**

| | February | YTD | Budget | % of Actual vs. Budget |
|---|-----------------------|-----------------------|-------------------------|---------------------------|
| Casualty and Liability Costs | | | | |
| Premiums for Public Liability & Property Damage Insurance | \$13,339.42 | \$26,678.84 | \$160,000.00 | 16.67% |
| Total Casualty and Liability Costs | 13,339.42 | 26,678.84 | 160,000.00 | 16.67% |
| Taxes | | | | |
| State Taxes | 254.38 | 505.16 | 3,616.00 | 13.97% |
| Vehicle Licensing & Registration Fees | 82.92 | 82.92 | 750.00 | 11.06% |
| Other Licensing Fees & Taxes | 186.62 | 186.62 | 3,000.00 | 6.22% |
| Total Taxes | 523.92 | 774.70 | 7,366.00 | 10.52% |
| Miscellaneous | | | | |
| Dues & Subscriptions | 2,970.38 | 5,078.10 | 20,056.00 | 25.32% |
| Travel & Meetings | 1,165.75 | 4,544.91 | 35,400.00 | 12.84% |
| Fines & Penalties | | 2.39 | | 0.00% |
| Safety Program (Roadeo & Safety Rewards) | | | 9,000.00 | 0.00% |
| Training (Classes, Seminars & Materials) | 197.00 | 197.00 | 23,404.00 | 0.84% |
| EE CDL and EE Physical Expense | 425.00 | 977.00 | 9,250.00 | 10.56% |
| Other Miscellaneous | | | 300.00 | 0.00% |
| Total Miscellaneous | 4,758.13 | 10,799.40 | 97,410.00 | 11.09% |
| Leases and Rentals | | | | |
| Transit Way & Passenger Stations | 310.00 | 620.00 | 3,000.00 | 20.67% |
| Service Vehicles & Equipment | | 16.35 | 2,500.00 | 0.65% |
| Other General Administration Facilities | | 1,620.95 | 15,972.00 | 10.15% |
| Total Leases and Rentals | 310.00 | 2,257.30 | 21,472.00 | 10.51% |
| TOTAL OPERATING EXPENSES | 359,682.29 | 797,589.93 | 5,863,790.00 | 13.60% |

Jefferson Transit
Treasury Pool Investments Account (Capital) and Checking Account
Capital Projects Tracking Report
February 2020

| | | | |
|-----------------------------------|-----------------------------------|------------------------|-------------|
| Current Account Status | Balance per Bank @ 2/29/20 | \$ 4,530,378.04 | \$ - |
| Balance per GL @ 1/31/2020 | | \$ 4,531,446.46 | |
| | Transfers - In | \$ - | |
| | Transfers - In (Bond Financing) | \$ - | |
| | Debt Financing Expenses | \$ - | |
| | Reimbursement | \$ - | |
| | Investment Interest | \$ 5,366.08 | |
| | Transfers Out (Purchases) | \$ - | |
| | Transfers Out /Bond Call) | \$ (6,434.50) | |
| Balance per GL @ 2/29/20 | | \$ 4,530,378.04 | |
| Balance in Capital Account | Outstanding Checks | | |
| | | \$ 4,530,378.04 | |

2019 Capital Projects

| Land | 2020 Budgeted Balance | Grant Funding | JTA Funding |
|---|-------------------------------------|----------------------|------------------------|
| | JTA Funded Balance | \$ - | \$ - |
| Facility | 2020 Budgeted Balance | Grant Funding | JTA Funding |
| | Eng/Des 83 4 Corners EV Feasibility | \$ - | \$ 75,000.00 |
| | Eng/Des 83 4 Addl Maintenance Bay | | \$ 150,000.00 |
| | Eng/Des HPTC Bus Loop Configuration | | \$ 150,000.00 |
| | JTA Comprehensive Plan | | \$ 200,000.00 |
| | Jan 2020 - Invoice | | \$ (8,118.55) |
| | JTA Funded Balance | | \$ 568,881.45 |
| Other Building and Structures | | Grant Funding | JTA Funding |
| Radio Project - Maynard Mtn Repeater | 2020 Beginning Budget | \$ - | \$ 31,840.00 |
| Security Cameras | 2020 Beginning Budget | \$ 2,500.00 | \$ 35,000.00 |
| New Shelters | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| | JTA Funded Balance | | \$ 91,840.00 |
| Revenue Vehicles | | | |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ 419,301.00 | \$ 65,440.00 |
| 1 Full-Size Buses | 2020 Beginning Budget | \$ - | \$ 487,121.00 |
| 1 Trolley Style FR Bus | 2020 Beginning Budget | | \$ 350,000.00 |
| 2 Full-Size 30' FR Buses | 2020 Beginning Budget | \$ 752,861.00 | \$ 188,140.00 |
| 2 Full-Size 35' FR Buses | 2020 Beginning Budget | \$ 814,975.00 | \$ 203,819.00 |
| Bus Wrap | 2020 Beginning Budget | \$ - | \$ 25,000.00 |
| Major Component Replacement | 2020 Beginning Budget | \$ - | \$ 150,000.00 |
| | JTA Funded Balance | | \$ 1,469,520.00 |
| System Wide | | | |
| | JTA Funded Balance | | \$ - |
| Service Equipment | | | |
| Column Lifts for Vehicle Repair | 2020 Beginning Budget | | \$ 55,000.00 |
| | JTA Funded Balance | | \$ 55,000.00 |
| Office Furniture & Equipment | | | |
| New Finance/Mntce/Ops Software | 2020 Beginning Budget | | \$ 175,000.00 |
| New Desk for HPTC Customer Service | 2020 Beginning Budget | | \$ 8,000.00 |
| | JTA Funded Balance | | \$ 183,000.00 |

| | |
|--|--------------------------|
| JTA Capital Balance | \$ 4,530,378.04 |
| JTA Committed Project Funds Sub-Total | \$ (2,368,241.45) |
| JTA Vehicle Reserve | \$ (375,000.00) |
| JTA IT Reserve | \$ (50,000.00) |

CAPITAL RESERVE BALANCE IF ALL PURCHASED TODAY **\$ 1,737,136.59**



63 4 Corners Road, Port Townsend, WA 98368

Attachment E

General Manager's Report

June 16, 2020

Legislative Update

Oral argument begins on June 30th for I-976, with a possible ruling in July. Summary to date: on February 12, 2020, the Court rejected all the constitutional challenges except for two: the claim related to the City of Burien's bond issuance and the claim related to the use of the Kelley Blue Book for valuation. The Court kept the injunction in place and allowed discovery on the facts related to both claims. On February 13th, the State Supreme Court ruled on the challenge to Sound Transit's valuation schedule, upholding Sound Transit's authority to implement the motor vehicle excise tax that was legislatively authorized in 2015.

The next WSTA Board meeting is virtual and scheduled on June 18, 2020. The topics to be discussed are Federal updates on CARES, WSDOT will give an update on grants, budget, and bus contracts. We will be discussing the future of transit and the new normal, and receive a 2020 Legislative update.

During our latest SMTA meeting, we discussed the possibility of a Legislative Special Session and whether or not we would put together a legislative agenda. The general consensus was yes but not a monetary one. The Legislature is more than likely to be focused on how to fill the general fund and the seven billion dollar shortfall than public transportation. We should know more later in June when the revenue forecast is released. WSDOT also advised us that they are waiting for a full two months of revenue to decide how to distribute the next round of CARES funding.

TDP

Every Washington State Transit agency is required to have a Transit Development Plan (TDP) and update it every year. It is a plan for the current year and five years into the future. The TDP is a planning tool and is used to identify priorities for budget development, and is required for many types of grant applications. It includes items we know we will do, as well as things that are more in the wish list category. After today's
Customer Service (360) 385-4777 Administrative Offices (360) 385-3020

meeting, the draft will be placed on our website, and JTA will ask for public comment. We will ask the Authority Board to approve the TDP during the Authority Board meeting in August. We request that everyone submit comments before the August meeting.

Fleet

JTA's new trolley bus is slated for delivery on July 20th, and our new Gillig buses are slated for delivery on August 20th. Maintenance has completed a refurbish project and an injector swap project to reduce emissions and maintenance costs.

Facilities

New customer service desk and flooring for HPTC is complete. Facilities have also completed installing a new gate camera and vehicle sensor and have improved reliability and surveillance.

Facilities have installed a new electric bicycle charging station outside our driver's lounge area, and the gravel project at 63 Four Corners is complete, and HPTC is still in progress.

The maintenance staff has cleaned and reorganized JTA's reference manual library to improved troubleshooting efficiency.

COVID Response Measures

- Purchased fog machine and DECON-30 to facilitate ongoing vehicle disinfection.
- Closed customer service areas.
- Placed social distancing memos throughout facilities, vehicles, and shelters.
- Restricted dispatch area/timeclock traffic chokepoint to single occupancy.
- Installed multiple hand sanitizer dispensers throughout the facility.
- Built/installed plexiglass shields around the customer service desk.
- Cordoned off alternating seats in all fixed-route vehicles.
- Installed hand sanitizer dispensers in all fixed-route vehicles.
- Discontinued use of front passenger doors on fixed-route vehicles (except ADA riders) and run fare-free until further notice.
- Order placed for plexiglass driver shields for all fixed-route vehicles.
- Acquired over 1500 disposable N95 and surgical masks for employee use.
- Implemented face mask requirements at all times while inside the facility and outside if the six-foot minimum distance cannot be maintained.
- Implemented alternating maintenance department staff schedules to facilitate social distancing requirements.

Peninsula RTPO

Attended the Executive Committee met on June 19th and discussed Unified Planning Work Program (UPWP) to be approved by the full board at the next meeting. The UPWP is the PRTPO's work program and budget from July 1, 2020, through June 30, 2021.

We also discussed the 2021 Legislative Agenda to be ready well ahead of the 2021 session. Lead planning agency, Kitsap Transit, gave an update regarding a website update. Kitsap Transit is moving forward with procuring a new platform for hosting the PRTPO website.

Upcoming WSTA Board and Committee meetings:

- Maintenance Committee Meeting, Virtual – June 15
- 2020 Spring Maintenance Forum, Virtual – June 16-17
- 2nd Quarter Board Meeting, Virtual – June 18
- State Conference, Spokane – August 22-25
- 3rd Quarter Board Meeting, Spokane – August 23



63 4 Corners Road, Port Townsend, WA 98368

Fleet & Facilities Report-John Bender

Attachment F

Fleet:

- New trolley bus slated for delivery 07/20/20.
- New Gillig buses slated for delivery 08/20/20.
- 01 refurb project complete
- Injector swap project to reduce emissions and maint. costs

Facilities:

- New customer service desk and flooring for HPTC complete.
- New gate camera and vehicle sensor installed - Improved reliability and surveillance.
- New wireless lift set received and working perfectly.
- New electric bicycle charging station installed outside driver's lounge area.
- Gravel project at MOAC complete, HPTC currently in progress.

Staff/misc.:

- Cleaned and reorganized reference manual library – improves troubleshooting efficiency

COVID response measures:

- Purchased fog machine and DECON-30 to facilitate ongoing vehicle decontamination
- Closed customer service areas
- Placed social distancing memos throughout facilities
- Restricted dispatch area/timeclock traffic chokepoint to single occupancy
- Installed multiple hand sanitizer dispensers throughout facility
- Built/installed plexiglass shields around customer service desk
- Cordoned off alternating seats in all fixed route vehicles
- Installed hand sanitizer dispensers in all fixed route vehicles
- Discontinued use of front passenger doors on fixed route vehicles (except ADA riders)
- Order placed for plexiglass driver shields for all fixed route vehicles
- Acquired over 1500 disposable N95 and surgical masks for employee use
- Implemented face mask requirement at all times while inside facility and outside if six-foot minimum distance cannot be maintained.

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- Implemented alternating maintenance department staff schedule to facilitate social distancing requirements.



63 4 Corners Road, Port Townsend, WA 98368

Operations Report-Leesa Monroe
Attachment G

What we have been doing and what we are working on to return to service

- In March JT and ATU worked in collaboration to agree to have ATU members work outside of their job classification in an effort to avoid layoffs. This agreement has worked out well. Drivers, along with one of our dispatchers have been doing weeding, shoveling rock, mowing grass, trash pickup, washing buses and wiping down buses at Haines Place. Drivers also painted the lunch room and the employee restrooms at Haines Place. The landscaping both at 4C and Haines Place looks great and the building at Haines Place looks fresh and clean. Employees have shown a positive attitude and have stated they are very appreciative that they are working.
- Our service was reduced by 50% on the west side, our three JTOC drivers were happy to work together sharing driving and we were able to retain all three drivers.
- We did have two layoffs. Our two part-time customer service rep's from Haines Place were placed in layoff status. We are evaluating the hours we will be open and staffing levels at HP for when we return to regular service.

Additionally in planning for a return to regular service we are evaluating safety precautions and the logistics of operating more service:

- We are awaiting plexiglass shields for the driver compartments of the buses and shields for the customer service areas (discussion of fare free until can load through front door)
- An L&I requirement effective June 8 for transit operators requires wearing single use disposable masks (not cloth masks) We anticipate we will use 150 – 175 masks a week and are working on ordering enough masks to maintain an ongoing supply.
- We are tracking overcapacity buses. Within a 10 day period we had 2 times where buses were at social distancing capacity. This is only 2 times out of 350 trips but we are evaluating how many passengers the different types of buses in our fleet can hold with blocked seats if we saw an increase in ridership.

Masking

We estimate 2 out of 10 riders refuse to wear a mask (20%/80%)

Ridership fixed route

Currently we have 5 daily fixed route driving shifts, normally 12 on a weekday.

May was 208 riders a day.

208 riders divided by 5 routes is an average of 41.6 riders per run per day

Monthly May fixed route ridership was 4,179 last year was 20,679 (-79.8%)

JTOC - May monthly ridership was 187 last year was 1,502 (-87.5%)

DAR – May monthly ridership was 279 last year was 1,091 (-74.4%)

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