

**BOARD OF DIRECTORS  
OF THE  
EASTERN SIERRA TRANSIT AUTHORITY**



Regular Meeting  
Friday January 19, 2018  
City of Bishop Council Chambers  
301 West Line St  
Bishop, California  
8:30 a.m.

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

**DISPOSITION**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. PUBLIC COMMENT**

INFORMATION

**5. APPROVAL OF MINUTES:**

ACTION

Regular meeting of December 8, 2017

**6. 2018 BOARD MEETING CALENDAR**

ACTION

Staff recommendation: It is recommended the Board review the current schedule for the regular meetings of the Board of Directors for 2018 and approve any desired modifications to accommodate possible conflicts with California League of Cities meetings.

**7. SALARY SCHEDULE RATIFICATION**

ACTION

Staff recommendation: The Board is requested to ratify the Eastern Sierra Transit Authority salary schedule which shall be publicly available in compliance with CalPERS regulation.

- 8. DRUG AND ALCOHOL POLICY UPDATE** ACTION  
 Staff recommendation: The Board is requested to pass and approve by Resolution the updated Eastern Sierra Transit Authority Drug and Alcohol Policy.
- 9. STATE OF GOOD REPAIR PROGRAM PROJECT LIST** ACTION  
 Staff recommendation: The Board is requested to pass and approve Resolution 2018-02, authorizing the list of projects for State of Good Repair Program funding for FY2018.
- 10. CHARTER REGULATIONS REVIEW** INFORMATION  
 Information will be presented to the Board regarding federal charter regulations affecting Eastern Sierra Transit.
- 11. 2016/17 AUDITED FINANCIAL STATEMENTS** RECEIVE AND FILE  
 The audited financial statements for FY 2016/17 will be distributed for the Board's information.
- 12. FINANCIAL REPORT** RECEIVE AND FILE  
 FY 2017/18 report for the period ending January 17, 2018
- 13. OPERATIONS REPORT** RECEIVE AND FILE  
 December 2017
- 14. REPORTS** INFORMATION  
 a. Board Members  
 b. Executive Director
- 15. FUTURE AGENDA ITEMS**
- 16. CLOSED SESSION** DISCUSSION/POSSIBLE ACTION  
 Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director.
- 17. REPORT ON CLOSED SESSION AS REQUIRED BY LAW**
- 18. ADJOURNMENT** ACTION  
 The next scheduled regular meeting will be February 16<sup>th</sup> in Mammoth Lakes.

# EASTERN SIERRA TRANSIT AUTHORITY

## Minutes of Friday, December 8, 2017 Regular Meeting

The meeting of the Board of Directors of the Eastern Sierra Transit Authority was called to order at 11:05 a.m. on Friday, December 8, 2017 at the City of Bishop Council Chambers, in Bishop, California. The following members were present: Bob Gardner, Karen Schwartz, Joe Pecsí, Bill Sauser Jeff Griffiths, Mark Tillemans and Kirk Stapp. Cleland Hoff was absent. Director Griffiths led the pledge of allegiance.

Public Comment	None.
Approval of Minutes	Moved by Director Pecsí and seconded by Director Gardner to approve the minutes of the regular meeting of November 17, 2017. Motion carried 6-0, with Directors Tillemans abstaining and Director Hoff absent.
Closed Seccession	Open session was recessed at 11:08 a.m. to convene in closed session with Director Hoff absent, to consider Agenda item #6 a. Conference with Labor Negotiators. (Pursuant to Government Code Section 54957.6) – Authority designated representatives; John Helm. Bargaining Group; ESTA-MCEA. b. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director.
Report on Closed Session	Closed session was recessed at 11:22 a.m. Director Schwartz reported that no action was taken during the closed session.
Approval of MOU with MCEA	Moved by Director Griffiths and seconded by Director Gardner to adopt and approve the Memorandum of Understanding between ESTA and the Eastern Sierra Transit Authority Management & Confidential Employees Association (MCEA), and to authorize such action by resolution. Motion carried 7-0 with Director Hoff absent.
Approval of Trolley Bus Purchase	Moved by Director Griffiths and seconded by Director Sauser to approve the purchase of a trolley bus funded with State Transit Improvement Program (STIP) and State Transit Assistance (STA) funds in the amount of \$202,030.22. Motion carried 7-0 with Director Hoff absent.

Financial Reports	<p>Director Gardner requested Agenda Item 10 be delayed to later in the meeting.</p> <p>Mr. Helm presented the Financial Report for FY 2017/18 for the period ending December 6, 2017.</p>
Operations Reports	<p>Mr. Helm presented the Operations Report for the month of November 2017.</p> <p>Director Tillemans stepped out of the meeting at 11:36 a.m. and returned at 11:39 a.m.</p>
Service to Old Mammoth Road Area	<p>Mr. Helm reported on a plan developed with the Town of Mammoth Lakes to restore some service to the Old Mammoth Road Area. A small dial-a-ride bus will provide three morning trips and three afternoon trips using a turnaround on Old Mammoth Road. On days when school is not in session there will only be two afternoon trips. Additionally, afternoon runs will continue beyond Sierra Center Mall only if there are passengers on the bus. Ridership will be reviewed and the route re-assessed in 90 days.</p> <p>Supervisor Stacy Corless made a public comment expressing appreciation for ESTA's work to get the service in place and working so hard to meet the needs of those on Old Mammoth Road.</p> <p>Director Sauser expressed disappointment that some residents on Red Fir were unwilling to try the service on Red Fir for the good of the community and local business. He didn't think the route would have good ridership until it is on a typical fixed route schedule.</p>
Board Member Reports	<p>Director Gardner reported continued discussion regarding whether there is a need and funding for the free June Lake Summer Shuttle. He also commented during the Operations Report that there may be more interest in a Night Rider type service.</p> <p>Director Griffith requested information about ESTA's plans to relocate to another facility to free up the current office space for airport use. John Helm reported ESTA would like a larger facility but that funding is needed in order to relocate. A grant application for funding has been submitted but it is unknown if ESTA will receive the grant.</p>

	<p>Director Griffiths also reported that Sierra Nevada Conservancy will be having a meeting and tour in Bishop on June 6, 2018. Director Griffiths inquired about ESTA's ability to provide transportation for this government event. John Helm and Jill Batchelder will look into what is required to provide the service and remain compliant with funding restrictions regarding charter service.</p> <p>Director Stapp was disappointed that there was such strong opposition to trying out the bus service to Old Mammoth Road area via Red Fir Road.</p> <p>Director Schwartz stepped out of the meeting at 11:54 a.m. and returned at 11:56 a.m.</p>
Executive Director Report	No report.
Future Agenda Items	None.
Adjournment	<p>The Chairperson adjourned the meeting at 12:00 p.m.</p> <p>The next regular meeting of the Eastern Sierra Transit Authority Board of Directors is scheduled for January 19, 2107, in the City of Bishop.</p>

Recorded & Prepared by:

---

Karie Bentley  
Board Clerk  
Eastern Sierra Transit Authority

Minutes approved:

## **STAFF REPORT**

Subject: 2018 Board Meeting  
Initiated by: John Helm, Executive Director

---

### **BACKGROUND:**

The Board established the schedule for regular meetings for 2018 at the November 2017 meeting. Subsequent to that action, staff has been made aware that League of California Cities Division meetings will be hosted by the City of Bishop on April 20<sup>th</sup> and by the Town of Mammoth Lakes on August 17<sup>th</sup>. These dates coincide with scheduled ESTA Board meetings and may cause a conflict for the ESTA Board members from Bishop and Mammoth Lakes. The Board may wish to consider rescheduling the April and August Board meetings to avoid a conflict with the hosting of the League of California Cities Divisional meetings.

### **RECOMMENDATION:**

The Board is requested to determine if the April 20<sup>th</sup> and August 17<sup>th</sup> ESTA Board meetings are to rescheduled.

## **STAFF REPORT**

Subject: Publicly Available Salary Schedule Ratification  
Initiated by: John Helm, Executive Director

---

### **BACKGROUND:**

Section 570.5 of the California Code of Regulations requires public agencies contracting with the California Public Employees Retirement System (CalPERS) to establish a pay schedule that meets certain requirements, including the requirement to be publicly available. The regulation defines “publicly available” as being posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;

### **ANALYSIS/DISCUSSION:**

ESTA's pay schedule, from the inception of the organization in 2007, has been publicly noticed and approved by the Board of Directors at public meetings. The schedules approved by the Board, which have typically been incorporated in the approval of Memoranda of Understandings (MOU) with the employee associations, have been included for review by the public as part of the agenda packets for the meetings. It has recently come to staff's attention that this may not meet all of the requirements for a *publicly available salary schedule*. To remedy this, the Salary Schedule on the following page is presented at this time for the Board's approval. The Schedule was forwarded to CalPERS staff in Sacramento for review, and was approved as to form. All of the compensation rates on the Salary Schedule are in effect currently and were approved in conjunction with approval of the applicable employee association MOU, or in conjunction with negotiation of the Executive Director's salary. The ratified Salary Schedule will be immediately accessible and available for public review at ESTA's office during normal business hours, and will be posted on the ESTA website.

### **RECOMMENDATION**

The Board is requested to ratify the Salary Schedule dated January 19, 2018.

# Eastern Sierra Transit Authority Public Pay Schedule

## Hourly Rates for EEA Bargaining Group - Revision date 12/26/2016 - Base time, 40 hours per week

Employees Hired prior to 12/26/2016						Employees Hired After 12/26/2016									
Position	Step -->	A	B	C	D	E	A	B	C	D	E	F	G	H	I
Account Clerk I		\$13.09	\$13.72	\$14.38	\$15.06	\$15.79	\$13.25	\$13.75	\$14.25	\$14.75	\$15.25	\$15.75	\$16.25	\$16.75	\$17.25
Passenger Service Agent		\$13.09	\$13.72	\$14.38	\$15.06	\$15.79	\$13.25	\$13.75	\$14.25	\$14.75	\$15.25	\$15.75	\$16.25	\$16.75	\$17.25
Utility Worker		\$13.09	\$13.72	\$14.38	\$15.06	\$15.79	\$13.25	\$13.75	\$14.25	\$14.75	\$15.25	\$15.75	\$16.25	\$16.75	\$17.25
Driver in Training							\$12.50								
Driver		\$14.27	\$14.95	\$15.67	\$16.42	\$17.21	\$14.25	\$14.75	\$15.25	\$15.75	\$16.25	\$16.75	\$17.25	\$17.75	\$18.25
Lead Driver /Lead Transit Driver		\$15.25	\$15.98	\$16.75	\$17.56	\$18.41	\$15.25	\$15.75	\$16.25	\$16.75	\$17.25	\$17.75	\$18.25	\$18.75	\$19.25
Dispatcher		\$16.00	\$16.77	\$17.58	\$18.43	\$19.32	\$16.25	\$16.75	\$17.25	\$17.75	\$18.25	\$18.75	\$19.25	\$19.75	\$20.25
Trainer		\$15.85	\$16.61	\$17.41	\$18.25	\$19.13	\$15.75	\$16.25	\$16.75	\$17.25	\$17.75	\$18.25	\$18.75	\$19.25	\$19.75
Transportation Operations Asst.		\$17.70	\$18.58	\$19.51	\$20.49	\$21.51	Position not be filled in the future.								

## Hourly Rates for MCE Bargaining Group - Revision Date 2/4/2012 - Base time, 40 hours per week

Position	Step -->	A	B	C	D	E
Account Clerk II		\$15.40	\$16.17	\$16.98	\$17.83	\$18.72
Administrative Analyst/Board Clerk		\$19.55	\$20.53	\$21.56	\$22.63	\$23.77
Transit Operations Supervisor		\$19.55	\$20.53	\$21.56	\$22.63	\$23.77
Transit Analyst		\$25.32	\$26.59	\$27.92	\$29.31	\$30.78

## Annual Salary for Contracted Positions - Revision Date 7/1/2014 - Base time, 40 hours per week

Position	Annual Salary
Executive Director	\$108,332.00

Approved by:  
Eastern Sierra Transit Authority Board of Directors

Date



# Eastern Sierra Transit Authority Public Pay Schedule

## Hourly Rates for EEA Bargaining Group - Revision date 05/01/2013 - Base time, 40 hours per week

Employees Hired prior to 12/26/2016

Position	Step -->	A	B	C	D	E
Account Clerk I		\$12.49	\$13.12	\$13.78	\$14.46	\$15.19
Passenger Service Agent		\$12.49	\$13.12	\$13.78	\$14.46	\$15.19
Utility Worker		\$12.49	\$13.12	\$13.78	\$14.46	\$15.19
Driver		\$13.67	\$14.35	\$15.07	\$15.82	\$16.61
Lead Driver /Lead Transit Driver		\$14.65	\$15.38	\$16.15	\$16.96	\$17.81
Dispatcher		\$15.40	\$16.17	\$16.98	\$17.83	\$18.00
Trainer		\$15.25	\$16.01	\$16.81	\$17.65	\$18.53
Transportation Operations Asst.		\$17.70	\$18.58	\$19.51	\$20.49	\$21.51

## Hourly Rates for MCE Bargaining Group - Revision Date 2/4/2012 - Base time, 40 hours per week

Position	Step -->	A	B	C	D	E
Account Clerk II		\$15.40	\$16.17	\$16.98	\$17.83	\$18.72
Administrative Analyst/Board Clerk		\$19.55	\$20.53	\$21.56	\$22.63	\$23.77
Transit Operations Supervisor		\$19.55	\$20.53	\$21.56	\$22.63	\$23.77
Transit Analyst		\$25.32	\$26.59	\$27.92	\$29.31	\$30.78

## Annual Salary for Contracted Positions - Revision Date 04/01/2008 - Base time, 40 hours per week

Position	Annual Salary
Executive Director	\$96,000.00

Approved by:  
Eastern Sierra Transit Authority Board of Directors

Date

## **STAFF REPORT**

Subject: Drug and Alcohol Testing Policy Revision

Initiated by: Jill Batchelder, Transit Analyst

---

### **BACKGROUND:**

In January of 2016, the ESTA Board of Directors most recently approved an amended Department of Transportation mandated Drug and Alcohol policy for the Eastern Sierra Transit Authority. The ESTA Drug and Alcohol policy is modeled on a template prepared by the Federal Transit Administration and distributed in California by the California Department of Transportation (Caltrans) and the California Association of Coordinated Transportation (CalACT).

### **ANALYSIS/DISCUSSION:**

At the end of 2017, ESTA received correspondence from US Department of Transportation on a final rule in the Federal Register ([82 FR 52229](#)). This ruling modified the federal drug and alcohol testing policies and procedures. The final rule is effective January 1, 2018. The rule, among other items, added four semi-synthetic opioids (i.e., hydrocodone, oxycodone, hydromorphone, oxymorphone). It also added methylenedioxyamphetamine (MDA) as an initial test analyte and removed the testing for methylenedioxyethylamphetamine (MDEA). The synthetic opioids are in addition to the current five classifications of drugs marijuana, cocaine, amphetamines, opiates, and phencyclidine that are listed under Federal Transit Administration drug testing regulations (49 CFR Part 655).

Other items in the final ruling include:

- Employer or Consortium/Third Party Administrator (C/TPA) will no longer be required to submit blind specimens to laboratories.
- The shy bladder process has been modified so that the collector will discard any specimen provided during the collection event when the employee does not provide a sufficient specimen by the end of the three hour wait period.
- MRO drug test review processes have been modified. For example:

- The term ‘prescription’ has been clarified;
- The MRO has authority to conduct D,L stereoisomer and THC-V testing; and
- The timing when the MRO communicate a significant safety risk has been modified.
- The DOT added a new section reiterating that, in the DOT testing program, only urine specimens can be collected and analyzed at HHS-certified laboratories.
- The DOT added language further emphasizing the existing DOT prohibition on the use of DNA testing on DOT drug-testing specimens.
- The final rule made minor modifications to certain section headings.
- The final rule moved the list of Substance Abuse certification organizations from the rule text to Office of Drug & Alcohol Policy & Compliance Professional’s (ODAPC's) website.
- The final rule moved the MIS instructions from Appendix H to ODAPC’s website.

The US Department of Transportation final ruling has made it necessary for ESTA to revise the Drug and Alcohol Testing Policy. The complete, revised ESTA Drug and Alcohol Testing Policy showing the modifications with “track changes” is included on the following pages. The revised Drug and Alcohol Testing Policy has been reviewed by Caltrans and CalACT and approved as being compliant.

### **FINANCIAL CONSIDERATIONS**

None.

### **RECOMMENDATION**

The Board is requested to pass and approve Resolution 2018-01, adopting and approving the revised Eastern Sierra Transit Authority Drug and Alcohol Testing Policy to be effective January 19, 2018.

**RESOLUTION 2018-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE EASTERN SIERRA TRANSIT AUTHORITY (ESTA) ADOPTING ESTA'S REVISED DRUG AND ALCOHOL TESTING POLICY**

**WHEREAS**, the Eastern Sierra Transit Authority (“ESTA”), as an entity providing transit services to the public and operating vehicles in the scope of public business, must comply with safety regulations promulgated by the United States Department of Transportation, specifically, implementing the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991; and

**WHEREAS**, ESTA must specifically comply with the regulations of the Federal Highway Administration; and

**WHEREAS**, adoption of a policy to implement a program for alcohol misuse and controlled substance abuse by employees with commercial driver’s licenses is one of ESTA’s obligations under these regulations; and

**WHEREAS**, such program is intended to help prevent accidents and injuries resulting from such misuse and use of drugs and alcohol, as well as to reduce ESTA’s liabilities for any such accidents and injuries; and

**WHEREAS**, it has been determined that the Eastern Sierra Transit Authority Drug and Alcohol Testing Policy adopted by the ESTA Board of Directors in April of 2007, and amended in November of 2012, November of 2014, and January of 2016 is in need of clarification and update.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Eastern Sierra Transit Authority as follows:

The revised Eastern Sierra Transit Authority Drug and Alcohol Testing Policy, as mandated by the Department of Transportation, and attached hereto as Exhibit “A”, and which is incorporated herein by this reference is hereby adopted and is effective January 19, 2018.

**APPROVED AND ADOPTED** this 19th day of January, 2018, by the following vote of the Eastern Sierra Transit Authority Board of Directors:

AYES:

NOES:

ABSTAIN:

ABSENT:

---

**Kirk Stapp, Chairperson**  
**Eastern Sierra Transit Authority Board of Directors**

Attest: Karie Bentley  
Secretary of the Board

By: \_\_\_\_\_  
Karie Bentley

## DRUG AND ALCOHOL TESTING POLICY

### Eastern Sierra Transit Authority

Adopted as of ~~January 15, 2016~~ January 19, 2018

#### A. PURPOSE

- 1) The Eastern Sierra Transit Authority provides public transit and paratransit services for the residents of *Inyo and Mono Counties*. Part of our mission is to ensure that this service is delivered safely, efficiently, and effectively by establishing a drug and alcohol-free work environment, and to ensure that the workplace remains free from the effects of drugs and alcohol in order to promote the health and safety of employees and the general public. In keeping with this mission, Eastern Sierra Transit Authority declares that the unlawful manufacture, distribution, dispense, possession, or use of controlled substances or misuse of alcohol is prohibited for all employees.
- 2) Additionally, the purpose of this policy is to establish guidelines to maintain a drug and alcohol-free workplace in compliance with the Drug-Free Workplace Act of 1988, and the Omnibus Transportation Employee Testing Act of 1991. This policy is intended to comply with all applicable Federal regulations governing workplace anti-drug and alcohol programs in the transit industry. Specifically, the Federal Transit Administration (FTA) of the U.S. Department of Transportation has published 49 CFR Part 655, as amended, that mandates urine drug testing and breath alcohol testing for safety-sensitive positions, and prohibits performance of safety-sensitive functions when there is a positive test result, or a refusal to test. The U. S. Department of Transportation (USDOT) has also published 49 CFR Part 40, as amended, that sets standards for the collection and testing of urine and breath specimens.
- 3) Any provisions set forth in this policy that are included under the sole authority of Eastern Sierra Transit Authority and are not provided under the authority of the above named Federal regulations are underlined. Tests conducted under the sole authority of Eastern Sierra Transit Authority will be performed on non-USDOT forms and will be separate from USDOT testing in all respects.

#### B. APPLICABILITY

This Drug and Alcohol Testing Policy applies to all safety-sensitive employees (full- or part-time) when performing safety sensitive duties Eastern Sierra Transit Authority employees that do not perform safety-sensitive functions are also

covered under this policy under the sole authority of Eastern Sierra Transit Authority. See Attachment A for a list of employees and the authority under which they are included.

A safety-sensitive function is operation of public transit service including the operation of a revenue service vehicle (whether or not the vehicle is in revenue service), maintenance of a revenue service vehicle or equipment used in revenue service, security personnel who carry firearms, dispatchers or person controlling the movement of revenue service vehicles and any transit employee who operates a vehicle that requires a Commercial Drivers License to operate. Maintenance functions include the repair, overhaul, and rebuild of engines, vehicles and/or equipment used in revenue service. A list of safety-sensitive positions who perform one or more of the above mentioned duties is provided in Attachment A. Supervisors are only safety sensitive if they perform one of the above functions. Volunteers are considered safety sensitive and subject to testing if they are required to hold a CDL, or receive remuneration for service in excess of actual expense.

### **C. DEFINITIONS**

*Accident:* An occurrence associated with the operation of a vehicle even when not in revenue service, if as a result:

- a. An individual dies;
- b. An individual suffers a bodily injury and immediately receives medical treatment away from the scene of the accident; or,
- c. One or more vehicles incur disabling damage as the result of the occurrence and is transported away from the scene by a tow truck or other vehicle. For purposes of this definition, *disabling damage* means damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn or windshield wipers that makes them inoperative.

*Adulterated specimen:* A specimen that has been altered, as evidence by test results showing either a substance that is not a normal constituent for that type of specimen or showing an abnormal concentration of an endogenous substance.

*Alcohol:* The intoxicating agent in beverage alcohol, ethyl alcohol, or other low molecular weight alcohols contained in any beverage, mixture, mouthwash, candy, food, preparation or medication.

*Alcohol Concentration:* Expressed in terms of grams of alcohol per 210 liters of breath as indicated by a breath test under 49 CFR Part 40.

*Aliquot:* A fractional part of a specimen used for testing, it is taken as a sample representing the whole specimen.

*Canceled Test:* A drug or alcohol test that has a problem identified that cannot be or has not been corrected, or which is cancelled. A canceled test is neither positive nor negative.

*Confirmatory Drug Test:* A second analytical procedure performed on a different aliquot of the original specimen to identify and quantify the presence of a specific drug or metabolite.

*Confirmatory Validity Test:* A second test performed on a different aliquot of the original urine specimen to further support a validity test result.

*Covered Employee Under FTA Authority:* An employee who performs a safety-sensitive function including an applicant or transferee who is being considered for hire into a safety-sensitive function (See Attachment A for a list of covered employees).

*Covered Employee Under Company Authority:* An employee, applicant, or transferee that will not perform a safety-sensitive function as defined by FTA but is included under the company's own authority. (See Attachment A).

*Designated Employer Representative (DER):* An employee authorized by the employer to take immediate action to remove employees from safety-sensitive duties and to make required decisions in testing. The DER also receives test results and other communications for the employer, consistent with the requirements of 49 CFR Parts 40 and 655.

*DOT, The Department of Transportation (DOT), DOT Agency:* These terms encompass all DOT agencies, including, but not limited to, the Federal Aviation Administration (FAA), the Federal Railroad Administration (FRA), the Federal Motor Carrier Safety Administration (FMCSA), the Federal Transit Administration (FTA), the National Highway Traffic Safety Administration (NHTSA), the Pipeline and Hazardous Materials Safety Administration (PHMSA), and the Office of the Secretary (OST). For purposes of 49 CFR Part 40, the United States Coast Guard

~~(USCG), in the Department of Homeland Security, is considered to be a DOT agency for drug testing purposes. These terms include any designee of a DOT agency. For the purposes of Drug and Alcohol regulatory oversight, DOT is the department of the federal government which includes the Federal Transit Administration, Federal Railroad Administration, Federal Aviation Administration, Federal Motor Carriers' Safety Administration, Pipeline & Hazardous Materials Safety Administration, United States Coast Guard, and the Office of the Secretary of Transportation.~~

*Dilute specimen:* A urine specimen with creatinine and specific gravity values that are lower than expected for human urine.

*Disabling damage:* Damage which precludes departure of any vehicle from the scene of the occurrence in its usual manner in daylight after simple repairs. Disabling damage includes damage to vehicles that could have been operated but would have been further damaged if so operated, but does not include damage which can be remedied temporarily at the scene of the occurrence without special tools or parts, tire disablement without other damage even if no spare tire is available, or damage to headlights, taillights, turn signals, horn, or windshield wipers that makes them inoperative.

*Evidentiary Breath Testing Device (EBT):* ~~A device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations, and appears on ODAPC's Web page for "Approved Evidential Breath Measurement Devices" because it conforms with the model specifications available from NHTSA. A Device approved by the NHTSA for the evidential testing of breath at the 0.02 and the 0.04 alcohol concentrations. Approved devices are listed on the National Highway Traffic Safety Administration (NHTSA) conforming products list.~~

*Initial Drug Test: (Screening Drug Test)* The test used to differentiate a negative specimen from one that requires further testing for drugs or drug metabolites.

*Initial Specimen Validity Test:* The first test used to determine if a urine specimen is adulterated, diluted, substituted, or invalid

*Invalid Result:* The result reported by a Department of Health & Human Services (HHS)-certified laboratory in accordance with the criteria established by the HHS Mandatory Guidelines when a positive, negative, adulterated, or substituted results cannot be established for a specific drug or specimen validity test.

*Laboratory:* Any U.S. laboratory certified by HHS under the National Laboratory Certification program as meeting standards of Subpart C of the HHS Mandatory



Guidelines for Federal Workplace Drug Testing Programs; or, in the case of foreign laboratories, a laboratory approved for participation by DOT under this part.

*Limit of Detection (LOD):* The lowest concentration at which a measurand can be identified, but (for quantitative assays) the concentration cannot be accurately calculated.

*Limit of Quantitation:* For quantitative assays, the lowest concentration at which the identity and concentration of the measurand can be accurately established.

*Medical Review Officer (MRO):* A licensed physician (medical doctor or doctor of osteopathy) responsible for receiving laboratory results generated by the drug testing program who has knowledge of substance abuse disorders, and has appropriate medical training to interpret and evaluate an individual's confirmed positive test result, together with his/her medical history, and any other relevant bio-medical information.

*Negative Dilute:* A drug test result which is negative for the five drug/drug metabolites but has a specific gravity value lower than expected for human urine.

*Negative result:* The result reported by an HHS-certified laboratory to an MRO when a specimen contains no drug or the concentration of the drug is less than the cutoff concentration for the drug or drug class and the specimen is a valid specimen.

*Non-negative test result:* A urine specimen that is reported as adulterated, substituted, invalid, or positive for drug/drug metabolites.

*Oxidizing Adulterant:* A substance that acts alone or in combination with other substances to oxidize drugs or drug metabolites to prevent the detection of the drug or metabolites, or affects the reagents in either the initial or confirmatory drug test.

*Performing (a safety-sensitive function):* A covered employee is considered to be performing a safety-sensitive function and includes any period in which he or she is actually performing, ready to perform, or immediately available to perform such functions.

*Positive result:* The result reported by an HHS- Certified laboratory when a specimen contains a drug or drug metabolite equal or greater to the cutoff concentrations.

*Prohibited drug:* Identified as marijuana, cocaine, ~~opioids~~, amphetamines (~~including ecstasy~~), or phencyclidine at levels above the minimum thresholds specified in 49 CFR Part 40, as amended.

*Reconfirmed:* The result reported for a split specimen when the second laboratory is able to corroborate the original result reported for the primary specimen.

*Rejected for Testing:* The result reported by an HHS- Certified laboratory when no tests are performed for a specimen because of a fatal flaw or a correctable flaw that has not been corrected.

*Revenue Service Vehicles:* All transit vehicles that are used for passenger transportation service.

*Safety-sensitive functions:* Employee duties identified as:

- (1) The operation of a transit revenue service vehicle even when the vehicle is not in revenue service.
- (2) The operation of a non-revenue service vehicle by an employee when the operation of such a vehicle requires the driver to hold a Commercial Drivers License (CDL).
- (3) Maintaining a revenue service vehicle or equipment used in revenue service.
- (4) Controlling the movement of a revenue service vehicle and
- (5) Carrying a firearm for security purposes.

*Split Specimen Collection:* A collection in which the urine collected is divided into two separate bottles, the primary specimen (Bottle A) and the split specimen (Bottle B).

*Substance Abuse Professional (SAP):* A licensed physician (medical doctor or doctor of osteopathy) or licensed or certified psychologist, social worker, employee assistance professional, state-licensed marriage and family therapist, or drug and alcohol counselor (certified by ~~the National Association of Alcoholism and Drug Abuse Counselors Certification Commission or by the International Certification Reciprocity Consortium/Alcohol and other Drug Abuse (ICRC) or by the National Board for Certified Counselors, Inc. and Affiliates/Master Addictions Counselor (NBCC)~~an organization listed at <https://www.transportation.gov/odapc/sap>) with knowledge of and clinical experience in the diagnosis and treatment of drug and alcohol related disorders.

*Substituted specimen:* A urine specimen with creatinine and specific gravity values that are so diminished or so divergent that they are not consistent with normal human urine.

*Test Refusal:* The following are considered a refusal to test if the employee:

- (1) Fails to appear for any test (excluding pre-employment) within a reasonable time, as determined by the employer, after being directed to do so by the employer
- (2) Fails to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
- (3) Fails to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
- (4) In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of your provision of a specimen
- (5) Fails to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
- (6) Fails or declines to take a second test the employer or collector has directed you to take
- (7) Fails to undergo a medical examination or evaluation, as directed by the MRO ~~as part of the verification process~~, or as directed by the DER ~~as part of the "shy bladder" or "shy lung" procedures~~
- (8) Fails to cooperate with any part of the testing process ~~(e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)~~
- (9) If the MRO reports that there is verified adulterated or substituted test result
- (10) Failure or refusal to sign Step 2 of the alcohol testing form
- (11) Failure to follow the observer's instructions during an observed collection including instructions to raise your clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if you have any type of prosthetic or other device that could be used to interfere with the collection process.
- (12) Possess or wear a prosthetic or other device that could be used to interfere with the collection process
- (13) Admit to the collector or MRO that you adulterated or substituted the specimen.
- (14) Fail to remain readily available for testing following involvement in an accident.

*Vehicle:* A bus, electric bus, van, automobile, rail car, trolley car, trolley bus, or vessel. A public transit vehicle is a vehicle used for public transportation or for ancillary services.

*Verified negative test:* A drug test result reviewed by a medical review officer and determined to have no evidence of prohibited drug use above the minimum cutoff levels established by the Department of Health and Human Services (HHS).

*Verified positive test:* A drug test result reviewed by a medical review officer and determined to have evidence of prohibited drug use above the minimum cutoff levels specified in 49 CFR Part 40 as revised.

*Validity testing:* The evaluation of the specimen to determine if it is consistent with normal human urine. Specimen validity testing will be conducted on all urine specimens provided for testing under DOT authority. The purpose of validity testing is to determine whether certain adulterants or foreign substances were added to the urine, if the urine was diluted, or if the specimen was substituted.

#### **D. EDUCATION AND TRAINING**

- 1) Every covered employee will receive a copy of this policy and will have ready access to the corresponding federal regulations including 49 CFR Parts 655 and 40, as amended. In addition, all covered employees will undergo a minimum of 60 minutes of training on the signs and symptoms of drug use including the effects and consequences of drug use on personal health, safety, and the work environment. The training also includes manifestations and behavioral cues that may indicate prohibited drug use.
- 2) All supervisory personnel or company officials who are in a position to determine employee fitness for duty will receive 60 minutes of reasonable suspicion training on the physical, behavioral, and performance indicators of probable drug use and 60 minutes of additional reasonable suspicion training on the physical, behavioral, speech, and performance indicators of probable alcohol misuse.

#### **E. PROHIBITED SUBSTANCES**

- 1) Prohibited substances addressed by this policy include the following.

- a. Illegally Used Controlled Substance or Drugs Under the Drug-Free Workplace Act of 1988 any drug or any substance identified in Schedule I through V of Section 202 of the Controlled Substance Act (21 U.S.C. 812), and as further defined by 21 CFR 1300.11 through 1300.15 is prohibited at all times in the workplace unless a legal prescription has been written for the substance. This includes, but is not limited to: marijuana, amphetamines ~~(including amphetamine, methamphetamine, MDMA, and MDA)~~, opiate/opioids (including codeine, heroin, morphine, oxycodone, oxymorphone, hydrocodone, and hydromorphone), phencyclidine (PCP), and cocaine, as well as any drug not approved for medical use by the U.S. Drug Enforcement Administration or the U.S. Food and Drug Administration. Illegal use includes use of any illegal drug, misuse of legally prescribed drugs, and use of illegally obtained prescription drugs. Also, the medical use of marijuana, or the use of hemp related products, which cause drug or drug metabolites to be present in the body above the minimum thresholds is a violation of this policy

Federal Transit Administration drug testing regulations (49 CFR Part 655) require that all employees covered under FTA Authority be tested for marijuana, cocaine, amphetamines ~~(including amphetamine, methamphetamine, MDMA, and MDA)~~, opiate/opioids (including codeine, heroin, morphine, oxycodone, oxymorphone, hydrocodone, and hydromorphone), and phencyclidine as described in Section H of this policy. Employees covered under company authority will also be tested for these same substances. Illegal use of these five drugs is prohibited at all times and thus, covered employees may be tested for these drugs anytime that they are on duty.

- b. Legal Drugs: The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to a Eastern Sierra Transit Authority supervisor and the employee is required to provide a written release from his/her doctor or pharmacist indicating that the employee can perform his/her safety-sensitive functions.
- c. Alcohol: The use of beverages containing alcohol (including any mouthwash, medication, food, candy) or any other substances such that alcohol is present in the body while performing safety-sensitive job functions is prohibited. A random or reasonable suspicion alcohol test can only be performed on a covered employee under 49 CFR Part 655

just before, during, or just after the performance of safety-sensitive job functions. Under Eastern Sierra Transit Authority authority, a non-DOT alcohol test can be performed any time an employee is on duty.

## **F. PROHIBITED CONDUCT**

- 1) All covered employees are prohibited from reporting for duty or remaining on duty any time there is a quantifiable presence of a prohibited drug in the body above the minimum thresholds defined in 49 CFR ~~PART~~Part 40, as amended.
- 2) Each covered employee is prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. The covered employee will subsequently be relieved of his/her on-call responsibilities and subject to discipline.
- 3) The Transit Department shall not permit any covered employee to perform or continue to perform safety-sensitive functions if it has actual knowledge that the employee is using alcohol
- 4) Each covered employee is prohibited from reporting to work or remaining on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04~~2~~ or greater regardless of when the alcohol was consumed.
  - a. An employee with a breath alcohol concentration which measures 0.02-0.039 is not considered to have violated the USDOT-FTA drug and alcohol regulations, provided the employee hasn't consumed the alcohol within four (4) hours of performing a safety-sensitive duty. However, if a safety-sensitive employee has a breath alcohol concentration of 0.02-0.039, USDOT-FTA regulations require the employee to be removed from the performance of safety-sensitive duties until:
    - i. The employee's alcohol concentration measures less than 0.02; or
    - ii. The start of the employee's next regularly scheduled duty period, but not less than eight hours following administration of the test.

- 5) No covered employee shall consume alcohol for eight (8) hours following involvement in an accident or until he/she submits to the post-accident drug/alcohol test, whichever occurs first.
- 6) No covered employee shall consume alcohol within four (4) hours prior to the performance of safety-sensitive job functions.
- 7) Eastern Sierra Transit Authority under its own authority also prohibits the consumption of alcohol all times employee is on duty, or anytime the employee is in uniform.
- 8) Consistent with the Drug-free Workplace Act of 1988, all Eastern Sierra Transit Authority employees are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of prohibited substances in the work place including transit system premises and transit vehicles.

#### **G. DRUG STATUTE CONVICTION**

Consistent with the Drug Free Workplace Act of 1998, all employees are required to notify the Eastern Sierra Transit Authority management of any criminal drug statute conviction for a violation occurring in the workplace within five days after such conviction. Failure to comply with this provision shall result in disciplinary action as defined in Section Q of this policy.

#### **H. TESTING REQUIREMENTS**

- 1) Analytical urine drug testing and breath testing for alcohol will be conducted using the testing methodologies and thresholds defined in 49 CFR Part 40 as amended. All employees covered under FTA authority shall be subject to testing prior to performing safety-sensitive duty, for reasonable suspicion, following an accident, and random as defined in Section K, L, M, and N of this policy, and return to duty/follow-up. All employees covered under company authority will also be subject to testing for reasonable suspicion, post-accident, random and return to duty/follow up using non-DOT testing forms
- 2) A drug test can be performed any time a covered employee is on duty. A reasonable suspicion ~~and or~~ random alcohol test can only be performed just before, during, or after the performance of a safety-sensitive job function.

Under Eastern Sierra Transit Authority authority, a non-DOT alcohol test can be performed any time an employee is on duty.

- 3) All employees will be subject to urine drug testing and breath alcohol testing as a condition of ongoing employment with Eastern Sierra Transit Authority. Any safety-sensitive employee who refuses to comply with a request for testing shall be removed from duty and subject to discipline as defined in Section Q of this policy.

## **I. DRUG TESTING PROCEDURES**

- 1) Testing shall be conducted in a manner to assure a high degree of accuracy and reliability and using techniques, equipment, and laboratory facilities which have been approved by the U.S. Department of Health and Human Service (HHS). All testing will be conducted consistent with the procedures set forth in 49 CFR Part 40, as amended. The procedures will be performed in a private, confidential manner and every effort will be made to protect the employee, the integrity of the drug testing procedure, and the validity of the test result.
- 2) The drugs that will be tested for include marijuana, cocaine, ~~opioids~~ ~~(including codeine, heroin, morphine, oxycodone, oxycodone, hydrocodone, and hydromorphone)~~ ~~heroin~~, amphetamines ~~(including amphetamine, methamphetamine, MDMA, and MDMA)~~ ~~methamphetamine and ecstasy~~, and phencyclidine. After the identity of the donor is checked using picture identification, a urine specimen will be collected using the split specimen collection method described in 49 CFR Part 40, as amended. Each specimen will be accompanied by a DOT ~~Chain of~~ Custody and Control Form and identified using a unique identification number that attributes the specimen to the correct individual. The specimen analysis will be conducted at a HHS certified laboratory. An initial drug screen and validity test will be conducted on the primary urine specimen. For those specimens that are not negative, a confirmatory Gas Chromatography/Mass Spectrometry (GC/MS) test will be performed. The test will be considered positive if the amounts of the drug(s) and/or its metabolites identified by the GC/MS test are above the minimum thresholds established in 49 CFR Part 40, as amended.
- 3) The test results from the HHS certified laboratory will be reported to a Medical Review Officer. A Medical Review Officer (MRO) is a licensed physician with detailed knowledge of substance abuse disorders and drug testing. The MRO will review the test results to ensure the scientific validity



of the test and to determine whether there is a legitimate medical explanation for a confirmed positive, substitute, or adulterated test result. The MRO will attempt to contact the employee to notify the employee of the non-negative laboratory result, and provide the employee with an opportunity to explain the confirmed laboratory test result. The MRO will subsequently review the employee's medical history/medical records as appropriate to determine whether there is a legitimate medical explanation for a non-negative laboratory result. If no legitimate medical explanation is found, the test will be verified positive or refusal to test and reported to the Eastern Sierra Transit Authority Drug and Alcohol Program Manager (DAPM). If a legitimate explanation is found, the MRO will report the test result as negative ~~to the DAPM~~.

- 4) If the test is invalid without a medical explanation, a retest will be conducted under direct observation. Employees do not have access to a test of their split specimen following an invalid result.
- 5) Any covered employee who questions the results of a required drug test under paragraphs L through P of this policy may request that the split sample be tested. The split sample test must be conducted at a second HHS-certified laboratory. The test must be conducted on the split sample that was provided by the employee at the same time as the primary sample. The method of collecting, storing, and testing the split sample will be consistent with the procedures set forth in 49 CFR Part 40, as amended. The employee's request for a split sample test must be made to the Medical Review Officer within 72 hours of notice of the original sample verified test result. Requests after 72 hours will only be accepted at the discretion of the MRO if the delay was due to documentable facts that were beyond the control of the employee. Eastern Sierra Transit Authority will ensure that the cost for the split specimen are covered in order for a timely analysis of the sample, however Eastern Sierra Transit Authority will seek reimbursement for the split sample test from the employee.
- 6) If the analysis of the split specimen fails to confirm the presence of the drug(s) detected in the primary specimen, if the split specimen is not able to be analyzed, or if the results of the split specimen are not scientifically adequate, the MRO will declare the original test to be canceled. ~~If the split specimen is not available to analyze the MRO will direct Eastern Sierra Transit Authority to retest the employee under direct observation.~~
- 7) The split specimen will be stored at the initial laboratory until the analysis of the primary specimen is completed. If the primary specimen is negative, the split will be discarded. If the primary specimen is positive, it will be

retained in frozen storage for one year and the split specimen will also be retained for one year. If the primary is positive, the primary and the split will be retained for longer than one year for testing if so requested by the employee through the Medical Review Officer, or by the employer, by the MRO, or by the relevant DOT agency.

8) Observed collections

- a. Consistent with 49 CFR part 40, as amended, collection under direct observation (by a person of the same gender) with no advance notice will occur if:
  - i. The laboratory reports to the MRO that a specimen is invalid, and the MRO reports to Eastern Sierra Transit Authority that there was not an adequate medical explanation for the result;
  - ii. The MRO reports to Eastern Sierra Transit Authority that the original positive, adulterated, or substituted test result had to be cancelled because the test of the split specimen could not be performed;
  - iii. The laboratory reported to the MRO that the specimen was negative-dilute with a creatinine concentration greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL, and the MRO reported the specimen ~~to you~~ as negative-dilute and that a second collection must take place under direct observation (see §40.197(b)(1)).
  - iv. The collector observes materials brought to the collection site or the employee's conduct clearly indicates an attempt to tamper with a specimen;
  - v. The temperature on the original specimen was out of range;
  - vi. Anytime the employee is directed to provide another specimen because the original specimen appeared to have been tampered with.
  - vii. All follow-up-tests; or
  - viii. All return-to-duty tests

## **J. ALCOHOL TESTING PROCEDURES**

- 1) Tests for breath alcohol concentration will be conducted utilizing a National Highway Traffic Safety Administration (NHTSA)-approved Evidential Breath Testing device (EBT) operated by a trained Breath Alcohol Technician (BAT). [A list of approved EBTs can be found on ODAPC's Web page for "Approved Evidential Breath Measurement Devices"](#). Alcohol screening tests may be performed using a non-evidential testing device ([alcohol screening device \(ASD\)](#)) which is also approved by ~~NHSTA~~NHTSA. [A list of approved ASDs can be found on ODAPC's Web page for "Approved Screening Devices to Measure Alcohol in Bodily Fluids"](#). If the initial test indicates an alcohol concentration of 0.02 or greater, a second test will be performed to confirm the results of the initial test. The confirmatory test must occur on an EBT. The confirmatory test will be conducted no sooner than fifteen minutes after the completion of the initial test. The confirmatory test will be performed using a NHTSA-approved EBT operated by a trained BAT. The EBT will identify each test by a unique sequential identification number. This number, time, and unit identifier will be provided on each EBT printout. The EBT printout, along with an approved alcohol testing form, will be used to document the test, the subsequent results, and to attribute the test to the correct employee. The test will be performed in a private, confidential manner as required by 49 CFR Part 40, as amended. The procedure will be followed as prescribed to protect the employee and to maintain the integrity of the alcohol testing procedures and validity of the test result.
- 2) An employee who has a confirmed alcohol concentration of 0.04 or greater will be considered a positive alcohol test and in violation of this policy. The consequences of a positive alcohol test are described in Section Q. of this policy. Even though an employee who has a confirmed alcohol concentration of 0.02 to 0.039 is not considered positive, the employee shall still be removed from duty for at least eight hours or for the duration of the work day whichever is longer and will be subject to the consequences described in Section Q of this policy. An alcohol concentration of less than 0.02 will be considered a negative test.
- 3) Eastern Sierra Transit Authority affirms the need to protect individual dignity, privacy, and confidentiality throughout the testing process. If at any time the integrity of the testing procedures or the validity of the test results is compromised, the test will be canceled. Minor inconsistencies or

procedural flaws that do not impact the test result will not result in a cancelled test.

- 4) The alcohol testing form (ATF) required by 49 CFR Part 40 as amended, shall be used for all FTA required testing. Failure of an employee to sign step 2 of the ATF will be considered a refusal to submit to testing.

## **K. PRE-EMPLOYMENT TESTING**

- 1) All applicants for covered transit positions shall undergo urine drug testing prior to performance of a safety-sensitive function.

b.a. All offers of employment for covered positions shall be extended conditional upon the applicant passing a drug test. An applicant will not be allowed to perform safety-sensitive functions unless the applicant takes a drug test with verified negative results.

e.b. An employee shall not be placed, transferred or promoted into a position covered under FTA or company authority until the employee takes a drug test with verified negative results.

d.c. If an applicant fails a pre-employment drug test, the conditional offer of employment shall be rescinded and the applicant will be referred to a list of USDOT qualified SAPs. Failure of a pre-employment drug test will disqualify an applicant for employment for a period of at least one year. Before being considered for future employment the applicant must provide the employer proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G. The cost for the assessment and any subsequent treatment will be the sole responsibility of the applicant.

e.d. When an employee being placed, transferred, or promoted from a non-covered position to a position covered under FTA or company authority submits a drug test with a verified positive result, the employee shall be subject to disciplinary action in accordance with Section Q herein.

f.e. If a pre-employment test is canceled, Eastern Sierra Transit Authority will require the applicant to take and pass another pre-employment drug test.

g.f. In instances where a FTA covered employee does not perform a safety-sensitive function for a period of 90 consecutive days or more regardless of reason, and during that period is not in the random testing pool the employee will be required to take a pre-employment drug test under 49 CFR Part 655 and have negative test results prior to the conduct of safety-sensitive job functions.

h.g. Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.

i.h. Applicants are required (even if ultimately not hired) to provide Eastern *Sierra Transit Authority* with signed written releases requesting FTA-USDOT drug and alcohol records from all previous, DOT-covered, employers that the applicant has worked for within the last two years. Failure to do so will result in the employment offer being rescinded. *Eastern Sierra Transit Authority* is required to ask all applicants (even if ultimately not hired) if they have tested positive or refused to test on a pre-employment test for a DOT covered employer within the last two years. If the applicant has tested positive or refused to test on a pre-employment test for a DOT covered employer, the applicant must provide Eastern Sierra Transit Authority proof of having successfully completed a referral, evaluation and treatment plan as described in section 655.62 of subpart G.

#### **L. REASONABLE SUSPICION TESTING**

- 1) All Eastern Sierra Transit Authority covered employees will be subject to a reasonable suspicion drug and/or alcohol test when the employer has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. Reasonable suspicion shall mean that there is objective evidence, based upon specific, contemporaneous, articulable observations of the employee's appearance, behavior, speech or body odor that are consistent with possible drug use and/or alcohol misuse. Reasonable suspicion referrals must be made by one or more supervisors who are trained to detect the signs and symptoms of drug and alcohol use, and who reasonably concludes that an employee may be adversely affected or impaired in his/her work performance due to possible prohibited substance abuse or alcohol misuse. A reasonable suspicion alcohol test can only be conducted just before, during, or just after

the performance of a safety-sensitive job function. However, under Eastern Sierra Transit Authority's authority, a non-DOT reasonable suspicion alcohol test may be performed any time the covered employee is on duty. A reasonable suspicion drug test can be performed any time the covered employee is on duty.

- 2) Eastern Sierra Transit Authority shall be responsible for transporting the employee to the testing site. Supervisors should avoid placing themselves and/or others into a situation which might endanger the physical safety of those present. The employee shall be placed on administrative leave pending disciplinary action described in Section Q of this policy. An employee who refuses an instruction to submit to a drug/alcohol test shall not be permitted to finish his or her shift and shall immediately be placed on administrative leave pending disciplinary action as specified in Section Q of this policy.
- 3) A written record of the observations which led to a drug/alcohol test based on reasonable suspicion shall be prepared and signed by the supervisor making the observation. This written record shall be submitted to the ESTA Drug and Alcohol Program Manager.
- 4) When there are no specific, contemporaneous, articulable objective facts that indicate current drug or alcohol use, but the employee (who is not already a participant in a treatment program) admits the abuse of alcohol or other substances to a supervisor in his/her chain of command, the employee shall be referred for assessment and treatment consistent with Section Q of this policy. Eastern Sierra Transit Authority shall place the employee on administrative leave in accordance with the provisions set forth under Section Q of this policy. Testing in this circumstance would be performed under the direct authority of the Eastern Sierra Transit Authority. **Since the employee self-referred to management, testing under this circumstance would not be considered a violation of this policy or a positive test result under Federal authority.** However, self-referral does not exempt the covered employee from testing under Federal authority as specified in Sections L through N of this policy or the associated consequences as specified in Section Q.

#### **M. POST-ACCIDENT TESTING**

- 1) FATAL ACCIDENTS ~~— All employees covered under FTA authority~~A covered employee will be required to undergo urine and breath testing if they are involved in an accident with a transit vehicle regardless of whether

or not the vehicle is in revenue service that results in a fatality. This includes all surviving covered employees that are operating the vehicle at the time of the accident and any other whose performance could have contributed to the accident, as determined by the employer using the best information available at the time of the decision.

2) NON-FATAL ACCIDENTS - A post-accident test of the employee operating the public transportation vehicle ~~or~~ will be conducted if an accident occurs and at least one of the following conditions is met:

a. The accident results in injuries requiring immediate transportation to a medical treatment facility away from the scene, and the covered employee may have contributed to the accident.;

~~2)b. \_\_\_\_\_ or e~~ One or more vehicles incurs disabling damage as a result of the occurrence and must be transported away from the scene, and the covered employee may have contributed to the accident, unless the operator's performance can be completely discounted as a contributing factor to the accident.

a. As soon as practicable following an accident, as defined in this policy, the transit supervisor investigating the accident will notify the transit employee operating the transit vehicle and all other covered employees whose performance could have contributed to the accident of the need for the test. The supervisor will make the determination using the best information available at the time of the decision.

b. The appropriate transit supervisor shall ensure that an employee, required to be tested under this section, is tested as soon as practicable, but no longer than eight (8) hours of the accident for alcohol, and no longer than 32 hours for drugs. If an alcohol test is not performed within two hours of the accident, the Supervisor will document the reason(s) for the delay. If the alcohol test is not conducted within (8) eight hours, or the drug test within 32 hours, attempts to conduct the test must cease and the reasons for the failure to test documented.

c. Any covered employee involved in an accident must refrain from alcohol use for eight (8) hours following the accident or until he/she undergoes a post-accident alcohol test.

d. An employee who is subject to post-accident testing who fails to remain readily available for such testing, including notifying a supervisor of his or her location if he or she leaves the scene of the accident prior to submission to such test, may be deemed to have refused to submit to testing.

e. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident, or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident, or to obtain necessary emergency medical care.

f. In the rare event that Eastern Sierra Transit Authority is unable to perform an FTA drug and alcohol test (i.e., employee is unconscious, employee is detained by law enforcement agency), Eastern Sierra Transit Authority may use drug and alcohol post-accident test results administered by local law enforcement officials in lieu of the FTA test. The local law enforcement officials must have independent authority for the test and the employer must obtain the results in conformance with local law.

## **N. RANDOM TESTING**

- 1) All covered employees will be subjected to random, unannounced testing. Employees covered under FTA authority will be selected from a pool of DOT-covered safety-sensitive employees. The selection of employees shall be made by a scientifically valid method of randomly generating an employee identifier from the appropriate pool of employees.  
1) —
- 2) The dates for administering unannounced testing of randomly selected employees shall be spread reasonably throughout the calendar year, day of the week and hours of the day.
- 3) The number of employees randomly selected for drug/alcohol testing during the calendar year shall be not less than the percentage rates set each year by the FTA administrator established by Federal regulations for those safety sensitive employees subject to random testing by Federal regulations. The current random testing rates for drugs established by FTA equals twenty-five percent of the number of covered employees in the pool and the random testing rate for alcohol established by FTA equals ten percent of the number of covered employees in the pool can be viewed online at <https://www.transportation.gov/odapc/random-testing-rates>.
- 4) Each covered employee shall be in a pool from which the random selection is made. Each covered employee in the pool shall have an equal chance of selection each time the selections are made. Employees will remain in the pool and subject to selection, whether or not the employee has been previously tested. There is no discretion on the part of management in the selection.



- 5) Covered transit employees that fall under the Federal Transit Administration regulations will be included in one random pool maintained separately from the testing pool of non-safety-sensitive employees that are included solely under Eastern Sierra Transit Authority authority.
- 6) Random tests can be conducted at any time during an employee's shift for drug testing. Alcohol random tests can only be performed just before, during, or just after the performance of a safety sensitive duty. However, under Eastern Sierra Transit Authority's authority, a non-DOT random alcohol test may be performed any time the employee is on duty. Testing can occur during the beginning, middle, or end of an employee's shift.
- 7) Employees are required to proceed immediately to the collection site upon notification of their random selection.

#### **O. RETURN-TO-DUTY TESTING**

All covered employees who previously tested positive on a drug or alcohol test or refused a test, must test negative for drugs, alcohol (below 0.02 for alcohol), or both and be evaluated and released by the Substance Abuse Professional before returning to work. For an initial positive drug test a Return-to-Duty drug test is required and an alcohol test is allowed. For an initial positive alcohol test a Return-to-Duty alcohol test is required and a drug test is allowed. Following the initial assessment, the SAP will recommend a course of rehabilitation unique to the individual. The SAP will recommend the return-to-duty test only when the employee has successfully completed the treatment requirement and is known to be drug and alcohol-free and there are no undo concerns for public safety.

#### **P. FOLLOW-UP TESTING**

Covered employees will be required to undergo frequent, unannounced drug and/or alcohol testing following their return-to-duty. The follow-up testing will be performed for a period of one to five years with a minimum of six tests to be performed the first year. The frequency and duration of the follow-up tests (beyond the minimums) will be determined by the SAP reflecting the SAP's assessment of the employee's unique situation and recovery progress. Follow-up testing should be frequent enough to deter and/or detect a relapse. Follow-up testing is separate and in addition to the random, post-accident, reasonable suspicion and return-to-duty testing.

In the instance of a self-referral or a management referral, the employee will be subject to non-USDOT follow-up tests and follow-up testing plans modeled using the process described in 49 CFR Part 40. However, all non-USDOT follow-up tests and all paperwork associated with an employee's return-to-work agreement that was not precipitated by a positive test result (or refusal to test) does not constitute a violation of the Federal regulations will be conducted under company authority and will be performed using non-DOT testing forms.

#### **Q. RESULT OF DRUG/ALCOHOL TEST**

- 1) Any covered employee that has a verified positive drug or alcohol test, or test refusal will be removed from his/her safety-sensitive position, informed of educational and rehabilitation programs available, and referred to a Substance Abuse Professional (SAP) for assessment. No employee will be allowed to return to duty requiring the performance of safety-sensitive job functions without the approval of the SAP and the employer.
- 2) Following a negative dilute the employee will be required to undergo another test. Should this second test result in a negative dilute result, the test will be considered a negative and no additional testing will be required unless directed to do so by the MRO.
- 3) Refusal to submit to a drug/alcohol test shall be considered equivalent to a positive test result and a direct act of insubordination and shall result in termination and referral to a list of USDOT qualified SAPs. A test refusal includes the following circumstances:
  - a. Fails to appear for any test (excluding pre-employment) within a reasonable time, as determined by the employer, after being directed to do so by the employer
  - b. Fails to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
  - c. Fails to provide a urine or breath specimen for any drug or alcohol test required by Part 40 or DOT agency regulations. An employee who does not provide a urine or breath specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
  - d. In the case of a directly observed or monitored collection in a drug test, fails to permit the observation or monitoring of your provision of a specimen

- e. Fails to provide a sufficient amount of urine or breath when directed, and it has been determined, through a required medical evaluation, that there was no adequate medical explanation for the failure
- f. Fails or declines to take a second test the employer or collector has directed you to take
- g. Fails to undergo a medical examination or evaluation, as directed by the MRO ~~as part of the verification process~~, or as directed by the DER ~~as part of the "shy bladder" or "shy lung" procedures~~
- h. Fails to cooperate with any part of the testing process ~~(e.g., refuse to empty pockets when so directed by the collector, behave in a confrontational way that disrupts the collection process)~~
- i. If the MRO reports that there is verified adulterated or substituted test result
- j. Failure or refusal to sign Step 2 of the alcohol testing form
- k. Failure to follow the observer's instructions during an observed collection including instructions to raise your clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if you have any type of prosthetic or other device that could be used to interfere with the collection process.
- l. Possess or wear a prosthetic or other device that could be used to interfere with the collection process
- m. Admit to the collector or MRO that you adulterated or substituted the specimen
- n. Fail to remain readily available following involvement in an accident

- 4) For the first instance of a verified positive test from a sample submitted as the result of a random, drug/alcohol test ( $\geq 0.04$  BAC), disciplinary action against the employee shall include:
- a. Mandatory referral to Substance Abuse Professional for assessment, formulation of a treatment plan, and execution of a return to duty agreement;
  - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from Eastern Sierra Transit Authority employment.
    - i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; in the judgment of the SAP the employee is cooperating with his/her SAP recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as defined in Section P of this policy.

- c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination.
  - d. A periodic unannounced follow-up drug/alcohol test which results in a verified positive shall result in termination from Eastern Sierra Transit Authority employment.
- ~~5) 5) — The first instance of a verified positive post-accident or reasonable suspicion drug and/or alcohol test shall result in termination.~~
- 6) The second instance of a verified positive drug or alcohol ( $\geq 0.04$  BAC) test result including a sample submitted under the random, reasonable suspicion, return-to-duty, or follow-up drug/alcohol test provisions herein for any category of testing shall result in termination from Eastern Sierra Transit Authority employment.
- ~~76) A verified positive post-accident, or reasonable suspicion drug and/or alcohol ( $\geq 0.04$ ) test shall result in termination.~~
- 87) An alcohol test result of  $\geq 0.02$  to  $\leq 0.039$  BAC shall result in the removal of the employee from duty for eight hours or the remainder of the work day whichever is longer. The employee will not be allowed to return to safety-sensitive duty for his/her next shift until he/she submits to a NON-DOT alcohol test with a result of less than 0.02 BAC.
- 89) The cost of any treatment or rehabilitation services will be paid directly by the employee or their insurance provider. The employee will be permitted to take accrued sick leave or administrative leave to participate in the prescribed treatment program. If the employee has insufficient accrued leave, the employee shall be placed on leave without pay until the employee has successfully completed the required treatment program and has been released to return-to-duty. Any leave taken, either paid or unpaid, shall be considered leave taken under the Family and Medical Leave Act.
- 109) In the instance of a self-referral or a management referral, disciplinary action against the employee shall include:
- a. Mandatory referral for an assessment by an employer approved counseling professional, formulation of a treatment plan, and execution of a return to work agreement;
  - b. Failure to execute, or remain compliant with the return-to-work agreement shall result in termination from Eastern Sierra Transit Authority employment.

- i. Compliance with the return-to-work agreement means that the employee has submitted to a drug/alcohol test immediately prior to returning to work; the result of that test is negative; the employee is cooperating with his/her recommended treatment program; and, the employee has agreed to periodic unannounced follow-up testing as described in Section P of this policy; however, all follow-up testing performed as part of a return-to-work agreement required under section Q of this policy is under the sole authority of the Eastern Sierra Transit Authority and will be performed using non-DOT testing forms.
  - c. Refusal to submit to a periodic unannounced follow-up drug/alcohol test shall be considered a direct act of insubordination and shall result in termination. **All tests conducted as part of the return to work agreement will be conducted under company authority and will be performed using non-DOT testing forms.**
  - d. **A self-referral or management referral to the employer's approved counseling professional that was not precipitated by a positive test result does not constitute a violation of the Federal regulations and will not be considered as a positive test result in relation to the progressive discipline defined in Section Q of this policy.**
  - e. Periodic unannounced follow-up drug/alcohol test conducted as a result of a self-referral or management referral which results in a verified positive shall be considered a positive test result in relation to the progressive discipline defined in Section Q.4-5 of this policy.
  - f. A Voluntary Referral does not shield an employee from disciplinary action or guarantee employment with Eastern Sierra Transit Authority.
  - g. A Voluntary Referral does not shield an employee from the requirement to comply with drug and alcohol testing.
- 110) Failure of an employee to report within five days a criminal drug statute conviction for a violation occurring in the workplace shall result in termination.

## **R. GRIEVANCE AND APPEAL**

The consequences specified by 49 CFR Part 40.149 (c) for a positive test or test refusal is not subject to arbitration.

## **S. PROPER APPLICATION OF THE POLICY**

Eastern Sierra Transit Authority is dedicated to assuring fair and equitable application of this substance abuse policy. Therefore, supervisors/managers are required to use and apply all aspects of this policy in an unbiased and impartial manner. Any supervisor/manager who knowingly disregards the requirements of this policy, or who is found to deliberately misuse the policy in regard to subordinates, shall be subject to disciplinary action, up to and including termination.

## **T. INFORMATION DISCLOSURE**

- 1) Drug/alcohol testing records shall be maintained by the Eastern Sierra Transit Authority Drug and Alcohol Program Manager and, except as provided below or by law, the results of any drug/alcohol test shall not be disclosed without express written consent of the tested employee.
- 2) The employee, upon written request, is entitled to obtain copies of any records pertaining to their use of prohibited drugs or misuse of alcohol including any drug or alcohol testing records. Covered employees have the right to gain access to any pertinent records such as equipment calibration records, and records of laboratory certifications. Employees may not have access to SAP follow-up testing plans.
- 3) Records of a verified positive drug/alcohol test result shall be released to the Drug and Alcohol Program Manager, and other transit system management personnel on a need to know basis.
- 4) Records will be released to a subsequent employer only upon receipt of a written request from the employee.
- 5) Records of an employee's drug/alcohol tests shall be released to the adjudicator in a grievance, lawsuit, or other proceeding initiated by or on behalf of the tested individual arising from the results of the drug/alcohol test. The records will be released to the decision maker in the proceeding.
- 6) Records will be released to the National Transportation Safety Board during an accident investigation.
- 7) Information will be released in a criminal or civil action resulting from an employee's performance of safety-sensitive duties, in which a court of competent jurisdiction determines that the drug or alcohol test information is relevant to the case and issues an order to the employer to release the information. The employer will release the information to the decision

maker in the proceeding with a binding stipulation that it will only be released to parties of the proceeding.

- 8) Records will be released to the DOT or any DOT agency with regulatory authority over the employer or any of its employees.
- 9) Records will be released if requested by a Federal, state or local safety agency with regulatory authority over Eastern Sierra Transit Authority or the employee.
- 10) If a party seeks a court order to release a specimen or part of a specimen contrary to any provision of Part 40 as amended, necessary legal steps to contest the issuance of the order will be taken
- 11) In cases of a contractor or sub-recipient of a state department of transportation, records will be released when requested by such agencies that must certify compliance with the regulation to the FTA.

This Policy was adopted by the *Eastern Sierra Transit Authority Board of Directors* on **January 15, 2016** **January 19, 2018**.

## Attachment A

Job Title	Job Duties	Testing Authority
-----------	------------	-------------------

### Safety Sensitive Positions

Executive Director	Driver/Dispatcher	FTA
Transit Analyst	Driver/Dispatcher	FTA
<del>Administrative Analyst/Board Clerk</del>	<del>Dispatcher</del>	<del>FTA</del>
Transit Operations Supervisor	Driver/Dispatcher	FTA
Transit Operations Assistant	Driver/Dispatcher	FTA
Transit Trainer	Driver	FTA
Lead Transit Driver	Driver	FTA
Transit Driver	Driver	FTA
Dispatcher	Dispatcher	FTA
Account Clerk	Dispatcher	FTA
Utility Worker	Vehicle Cleaning	FTA

### Non Safety Sensitive Positions

<del>Admin Analyst/Board Clerk</del>	<del>Administration/Fiscal</del>	<del>ESTA</del>
Passenger Services Assistant	Ticket Sales	ESTA



Any questions regarding this policy or any other aspect of the substance abuse policy should be directed to the following individual(s).

**ESTA Drug and Alcohol Program Manager**

Name: ~~Susan Distel~~ Jill Batchelder  
Title: ~~Administrative~~ Transit Analyst  
Address: P.O. Box 1357 – Bishop, CA 93515  
Telephone Number: (760) 872-1901 ext. ~~45~~11

**Medical Review Officer**

Name: Brian Heinen MD  
Title: Certified Medical Review Officer  
Address: 151 Leon Ave Eunice, LA 70535  
Telephone Number: 800-457-0493

**Substance Abuse Professional**

Human Behavior Associates, Inc.  
Name: James Wallace  
Address: 1350 Hayes St., Suite B-100, Benicia, CA 94510  
Telephone: (707) 747-0117  
Fax: (707) 747-6646  
<http://www.callhba.com>

**HHS Certified Laboratory Primary Specimen**

Name: ~~Abbott /~~ Alere Toxicology Services, Inc  
Address: 1111 Newton St Gretna, LA 70053  
Telephone Number: 800-433-3823

**HHS Certified Laboratory Split Specimen**

Name:  
Address:  
Telephone Number:

January 19, 2018

## STAFF REPORT

Subject: State of Good Repair Program

Initiated by: Jill Batchelder, Transit Analyst

---

### **BACKGROUND:**

The recently enacted SB-1 legislation will provide approximately \$105 million annually to transit operators in California for eligible transit maintenance, rehabilitation and capital projects. This investment in public transit is referred to as the State of Good Repair (SGR) Program. The SGR Program is funded from a portion of a new Transportation Improvement Fee on vehicle registrations due on or after January 1, 2018. A portion of this fee will be transferred to the State Controller's Office (SCO) for the SGR Program, which will be managed and administered by the California Department of Transportation (Caltrans). These funds will be allocated under the State Transit Assistance (STA) Program formula to eligible agencies pursuant to Public Utilities Code (PUC) section 99312.1. Half of the funds are allocated according to population and half according to transit operator revenues.

### **ANALYSIS/DISCUSSION:**

The goal of the SGR Program is to provide funding for capital assistance to rehabilitate and modernize California's existing local transit systems. Prior to receiving an apportionment of SGR funds in a given fiscal year, a potential recipient agency must submit a list of projects proposed to be funded to Caltrans. Each project proposal must include a description and location of the project, a proposed schedule for the project's completion, and an estimated useful life of the improvement. Caltrans will provide the SCO a list of all agencies that have submitted all required information and are eligible to receive an apportionment of funds. Each recipient agency is required to submit an Annual Expenditure Report on all activities completed with those funds to the Department. Each agency must also report the SGR revenues and expenditures in their annual Transportation Development Act Audit.

SGR funds are made available for capital projects that maintain the public transit system in a state of good repair. PUC section 99212.1 (c) lists the projects eligible for SGR funding, which are:

- Transit capital projects or services to maintain or repair a transit operator's existing transit vehicle fleet or transit facilities, including the rehabilitation or modernization of the existing vehicles or facilities.

- The design, acquisition and construction of new vehicles or facilities that improve existing transit services.
- Transit services that complement local efforts for repair and improvement of local transportation infrastructure.

Examples include, but are not limited to, the following:

- Replacement or rehabilitation of:
  - Rolling stock
  - Passenger stations and terminals
  - Security equipment and systems
  - Maintenance facilities and equipment
  - Ferry vessels
  - Rail
- Preventative Maintenance
- New maintenance facilities or maintenance equipment if needed to maintain the existing transit service

The estimate of available SGR funds for FY 2017/18 are listed below:

	99313	99314	Total
Inyo County	\$24,732	\$0	\$24,732
Mono County	\$18,215	\$28,679	\$46,894
Total			\$71,626

The \$46,894 provided under PUC 99314 funds, is to be split 70/30 between Mono and Inyo County.

The initial Project List due date is January 31, 2018. In order to be able to receive funding for the first quarter of the program (January – March, 2018), eligible operators must submit an approved Project List to Caltrans by January 31, 2018. ESTA is proposing to use the available funds for preventative Maintenance. ESTA’s proposed Project List is included on the following pages for the review and approval of the Board. A resolution documenting this approval is also included.

**RECOMMENDATION**

The Board is requested to approve Resolution 2018-02, approving the State of Good Repair program Project List submitted by Eastern Sierra Transit Authority for FY2018.

1	State of Good Repair Project Information										Project Funding						Legislative Districts		
	Sub-Recipient <i>If applicable</i>	Project Title <i>Exact Title must match the associated MUSIS Number DEL Has 28 Character</i>	Project Description <i>Has 254 Character</i>	Asset Type <i>Drop down Selection</i>	Project Category <i>Drop down Selection</i>	Current Condition of Asset <i>Drop down Selection</i>	Useful Life If applicable <i>In Years</i>	Project Dates		Project Location City	SGR Costs			Non-SGR Costs		Total Project Costs <i>Note Populated</i>	Legislative Districts		
								Project Start Date	Project Completi on Date		2017-18 SGR Costs 99313	2017-18 SGR Costs 99314	Total SGR Costs 99313	Total SGR Costs 99314	Total STA Costs - Net		Total All Other Funds	Congressi onal	Senate
4	1 Eastern Sierra Transit Authority	Preventative Maintenance	Preventive maintenance of Eastern Sierra Transit Authority's revenue vehicles in Inyo County. The preventive maintenance services will repair or replace systems and components including: brakes, cooling, transmission, engine tune-up, air conditioning, auto-chains, and electrical. The project is ongoing. Funding under this project will offset preventive maintenance expenditures incurred from January 1, 2018 through June 30,	Other	Maintenance	Good	n/a	01/01/2018	06/30/2018	Inyo County	\$ 24,732		\$ 27,432			\$ 27,432	8	8	26
5	2															\$ -			
6	3															\$ -			
7	4															\$ -			
8	5															\$ -			
9	6															\$ -			
10	7															\$ -			
11	8															\$ -			
12	9															\$ -			
13	10															\$ -			
14	11															\$ -			
15	12															\$ -			
16	13															\$ -			
17	14															\$ -			
18	15															\$ -			
19	16															\$ -			
20	17															\$ -			
21	18															\$ -			
22	19															\$ -			
23	20															\$ -			
24	21															\$ -			
25	22															\$ -			
26	23															\$ -			
27	24															\$ -			
28	25															\$ -			
29	26															\$ -			
30	27															\$ -			
31	28															\$ -			
32	29															\$ -			
33	30															\$ -			
34	31															\$ -			
35	32															\$ -			
36	33															\$ -			
37	34															\$ -			
38	35															\$ -			
39	36															\$ -			
40	37															\$ -			
41	38															\$ -			
42	39															\$ -			
43	40															\$ -			
44	41															\$ -			
45	42															\$ -			
46	43															\$ -			
47	44															\$ -			
48	45															\$ -			
49	46															\$ -			
50	47															\$ -			
51	48															\$ -			
52	49															\$ -			
53	50															\$ -			
54	51															\$ -			

State of Good Repair Project Information										Project Funding						Legislative Districts			
Sub-Recipient <i>If applicable</i>	Project Title <i>Project Title must match if associated with STA Only List. Max 50 Characters</i>	Project Description <i>Max 250 Characters</i>	Asset Type <i>Drop-down Selection</i>	Project Category <i>Drop-down Selection</i>	Current Condition of Asset <i>Drop-down Selection</i>	Useful Life If applicable <i>In Years</i>	Project Dates		Project Location City	SGR Costs				Non-SGR Costs		Total Project Costs <i>Auto Populated</i>	Congressional	Senate	Assembly
							Project Start Date	Project Completion Date		2017-18 SGR Costs 99313	2017-18 SGR Costs 99314	Total SGR Costs 99313	Total SGR Costs 99314	Total STA Costs - <i>Not</i>	Total All Other Funds				
1 Eastern Sierra Transit Authority	Preventative Maintenance	Preventive maintenance of Eastern Sierra Transit Authority's revenue vehicles in Mono County. The preventive maintenance services will repair or replace systems and components including: brakes, cooling, transmission, engine tune-up, air conditioning, auto-chains, and electrical. The project is ongoing. Funding under this project will offset preventive maintenance expenditures incurred from January 1, 2018 through June 30,	Other	Maintenance	Good	n/a	01/01/2018	06/30/2018	Mono County & Town of	\$ 18,215	\$ 28,679	\$ 18,215	\$ 28,679			\$ 46,894	8	8	5
2																\$ -			
3																\$ -			
4																\$ -			
5																\$ -			
6																\$ -			
7																\$ -			
8																\$ -			
9																\$ -			
10																\$ -			
11																\$ -			
12																\$ -			
13																\$ -			
14																\$ -			
15																\$ -			
16																\$ -			
17																\$ -			
18																\$ -			
19																\$ -			
20																\$ -			
21																\$ -			
22																\$ -			
23																\$ -			
24																\$ -			
25																\$ -			
26																\$ -			
27																\$ -			
28																\$ -			
29																\$ -			
30																\$ -			
31																\$ -			
32																\$ -			
33																\$ -			
34																\$ -			
35																\$ -			
36																\$ -			
37																\$ -			
38																\$ -			
39																\$ -			
40																\$ -			
41																\$ -			
42																\$ -			
43																\$ -			
44																\$ -			
45																\$ -			
46																\$ -			
47																\$ -			
48																\$ -			
49																\$ -			
50																\$ -			
51																\$ -			
52																\$ -			
53																\$ -			
54																\$ -			
55																\$ -			



## **State Transit Assistance State of Good Repair Program**

### **Recipient Certifications and Assurances**

**Recipient:** EASTERN SIERRA TRANSIT AUTHORITY

**Effective Date:** January 19, 2018

In order to receive State of Good Repair Program (SGR) funds from the California Department of Transportation (Department), recipients must agree to following terms and conditions:

#### **A. General**

- (1) The recipient agrees to abide by the State of Good Repair Guidelines as may be updated from time to time.
- (2) The potential recipient must submit to the Department a State of Good Repair Program Project List annually, listing all projects proposed to be funded by the SGR program. The project list should include the estimated SGR share assigned to each project along with the total estimated cost of each project..
- (3) The recipient must submit a signed Authorized Agent form designating the representative who can submit documents on behalf of the recipient and a copy of the board resolution authorizing the agent.

#### **B. Project Administration**

- (1) The recipient certifies that required environmental documentation will be completed prior to expending SGR funds. The recipient assures that each project approved for SGR funding comply with Public Resources Code § 21100 and § 21150.
- (2) The recipient certifies that SGR funds will be used for transit purposes and SGR funded projects will be completed and remain in operation for the estimated useful lives of the assets or improvements.
- (3) The recipient certifies that it has the legal, financial, and technical capacity to deliver the projects, including the safety and security aspects of each project.
- (4) The recipient certifies that there is no pending litigation, dispute, or negative audit findings related to any SGR project at the time an SGR project is submitted in the annual list.

- (5) Recipient agrees to notify the Department immediately if litigation is filed or disputes arise after submission of the annual project list and to notify the Department of any negative audit findings related to any project using SGR funds.
- (6) The recipient must maintain satisfactory continuing control over the use of project equipment and/or facilities and will adequately maintain project equipment and/or facilities for the estimated useful life of each project.
- (7) Any and all interest the recipient earns on SGR funds must be reported to the Department and may only be used on approved SGR projects or returned to the Department.
- (8) The recipient must notify the Department of any proposed changes to an approved project list by submitting an amended project list.
- (9) Funds will be expended in a timely manner.

### **C. Reporting**

- (1) Per Public Utilities Code § 99312.1 (e) and (f), the recipient must submit the following SGR reports:
  - a. Annual Expenditure Reports within six months of the close of the fiscal year (by December 31<sup>st</sup>) of each year.
  - b. The annual audit required under the Transportation Development Act (TDA), to verify receipt and appropriate expenditure of SGR funds. A copy of the audit report must be submitted to the Department within six months of the close of each fiscal year in which SGR funds have been received or expended.

### **D. Cost Principles**

- (1) The recipient agrees to comply with Title 2 of the Code of Federal Regulations Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
- (2) The recipient agrees, and will assure that its contractors and subcontractors will be obligated to agree, that (a) Contract Cost Principles and Procedures, 48 CFR, Federal Acquisition Regulations System, Chapter 1, Part 31, et seq., shall be used to determine the allowability of individual project cost items and (b) those parties shall comply with Federal administrative procedures in accordance with 2 CFR, Part 200, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.



- (3) Any project cost for which the recipient has received payment that are determined by subsequent audit to be unallowable under 2 CFR, Part 200, are subject to repayment by the recipient to the State of California (State). Should the recipient fail to reimburse moneys due to the State within thirty (30) days of demand, or within such other period as may be agreed in writing between the Parties hereto, the State is authorized to intercept and withhold future payments due the recipient from the State or any third-party source, including but not limited to, the State Treasurer and the State Controller.

**E. Record Retention**

- (1) The recipient agrees, and will assure that its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate incurred project costs and matching funds by line item for the project. The accounting system of the recipient, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP), enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices. All accounting records and other supporting papers of the recipient, its contractors and subcontractors connected with SGR funding shall be maintained for a minimum of three (3) years from the date of final payment and shall be held open to inspection, copying, and audit by representatives of the State and the California State Auditor. Copies thereof will be furnished by the recipient, its contractors, and subcontractors upon receipt of any request made by the State or its agents. In conducting an audit of the costs claimed, the State will rely to the maximum extent possible on any prior audit of the recipient pursuant to the provisions of federal and State law. In the absence of such an audit, any acceptable audit work performed by the recipient's external and internal auditors may be relied upon and used by the State when planning and conducting additional audits.
- (2) For the purpose of determining compliance with Title 21, California Code of Regulations, Section 2500 et seq., when applicable, and other matters connected with the performance of the recipient's contracts with third parties pursuant to Government Code § 8546.7, the recipient, its contractors and subcontractors and the Department shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such materials available at their respective offices at all reasonable times during the entire project period and for three (3) years from the date of final payment. The State, the California State Auditor, or any duly authorized representative of the State, shall each have access to any books, records, and documents that are pertinent to a project for audits, examinations, excerpts, and transactions, and the recipient shall furnish copies thereof if requested.

- (3) The recipient, its contractors and subcontractors will permit access to all records of employment, employment advertisements, employment application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission, or any other agency of the State of California designated by the State, for the purpose of any investigation to ascertain compliance with this document.

**F. Special Situations**

- (1) Recipient acknowledges that if a project list is not submitted timely, the recipient forfeits its apportionment for that fiscal year.
- (2) Recipients with delinquent expenditure reports may risk future eligibility for future SGR funding.
- (3) Recipient acknowledges that the Department shall have the right to perform an audit and/or request detailed project information of the recipient's SGR funded projects at the Department's discretion from SGR award through 3 years after the completion and final billing of any SGR funded project.. Recipient agrees to provide any requested project information.

I certify all of these conditions will be met.

**EASTERN SIERRA TRANSIT AUTHORITY**

**BY:** \_\_\_\_\_  
JOHN HELM, Executive Director



## Authorized Agent

The following individual(s) are hereby authorized to execute for and on behalf of the named Regional Entity/Transit Operator, and to take any actions necessary for the purpose of obtaining State Transit Assistance State of Good Repair funds provided by the California Department of Transportation, Division of Rail and Mass Transportation. This form is valid at the beginning of Fiscal Year 2017-2018 until the end of the State of Good Repair Program. If there is a change in the authorized agent, the project sponsor must submit a new form. This form is required even when the authorized agent is the executive authority himself.

\_\_John Helm, Executive Director\_\_\_\_\_ *OR*  
(Name and Title of Authorized Agent)

\_\_\_\_\_  
(Name and Title of Authorized Agent) *OR*

\_\_\_\_\_  
(Name and Title of Authorized Agent)

*AS THE* \_\_Chairperson\_\_\_\_\_  
(Chief Executive Officer / Director / President / Secretary)

*OF THE* \_\_Eastern Sierra Transit Authority\_\_\_\_\_  
(Name of County/City Organization)

\_\_Kirk Stapp\_\_\_\_\_ Chairperson\_\_\_\_\_  
(Print Name) (Title)

\_\_\_\_\_  
(Signature)

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

**RESOLUTION 2018-02**

**A RESOLUTION OF THE EASTERN SIERRA TRANSIT AUTHORITY BOARD OF DIRECTORS AUTHORIZING THE EXECUTION OF THE CERTIFICATIONS AND ASSURANCES AND PROJECT LIST FOR THE CALIFORNIA STATE OF GOOD REPAIR PROGRAM FOR FY 2017-18**

**WHEREAS**, the Eastern Sierra Transit Authority is an eligible project sponsor and may receive State Transit Assistance funding from the State of Good Repair Account (SGR) now or sometime in the future for transit projects; and

**WHEREAS**, the statutes related to state-funded transit projects require a local or regional implementing agency to abide by various regulations; and

**WHEREAS**, Senate Bill 1 (2017) named the Department of Transportation (Department) as the administrative agency for the SGR; and

**WHEREAS**, the Department has developed guidelines for the purpose of administering and distributing SGR funds to eligible project sponsors (local agencies); and

**WHEREAS**, the Eastern Sierra Transit Authority wishes to delegate authorization to execute these documents and any amendments thereto to the Executive Director; and

**WHEREAS**, the Eastern Sierra Transit Authority concurs with and approves the attached project list for State of Good Repair program funds.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Eastern Sierra Transit Authority that the fund recipient agrees to comply with all conditions and requirements set forth in the Certification and Assurances document and applicable statutes, regulations and guidelines for all SGR funded transit projects.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that Eastern Sierra Transit Authority approves the Eastern Sierra Transit Authority State of Good Repair project lists for 2017-18.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that Eastern Sierra Transit Authority Executive Director be authorized to execute all required documents of the SGR program and any Amendments thereto with the California Department of Transportation.

**APPROVED AND ADOPTED** this 19th day of January, 2018, by the following vote of the Eastern Sierra Transit Authority Board of Directors:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
**Kirk Stapp, Chairperson**  
**Eastern Sierra Transit Authority Board of Directors**

Attest: Karie Bentley  
Secretary of the Board

By: \_\_\_\_\_ Karie Bentley

## **STAFF REPORT**

Subject: FTA Charter Service Regulations

Initiated by: Jill Batchelder, Transit Analyst

---

### **BACKGROUND:**

At the request of the Board, the FTA Charter Service Regulations are being presented as an informational item.

### **ANALYSIS/DISCUSSION:**

In 2008, the Federal Transit Administration developed regulations governing the provision of charter service by entities that receive public transit assistance. The regulations are contained within 49 CFR Part 604. The intent of the regulation is to protect private charter operators from unauthorized competition from recipients of Federal financial assistance under the Federal Transit Laws. In general, recipients of federal transit funding are prohibited from providing charter service, except under certain circumstances, including:

- When providing service to individuals with disabilities, the elderly or low income – Register Qualified Human Service Organizations (QHSEO)
- Transporting transit system employees
- Emergency response
- Transportation of government officials (Federal, State and Local) on official business
- Leasing equipment and personnel to registered charter providers
- Agreement with private operators
- Petition to the Administrator for hardship

Each of these exceptions include significant qualifications (e.g. transportation of government officials is limited to 80 hours per year, only after being approved by the FTA Administrator and quarterly reporting).

In order for a recipient of federal transit funding to legally provide charter service, the following procedures must be followed:

1. Send notice to all registered charter providers within the region
2. Document all responses from the charter providers

3. Submit quarterly reports to the FTA regarding all charter activity
4. Maintain all records relating to charter activity for a period of three years

Following notice to all registered charter providers, if none of the providers indicated that they are interested in the charter, the federal transit recipient can legally provide the charter. If any of the registered charter providers responds that they are interested in the charter, the federal transit recipient may not provide the charter, even if the other charter party ultimately does not provide the charter. When staff last checked, there were 39 charter providers registered in our area.

**FINANCIAL CONSIDERATIONS:**

The penalty for noncompliance with the charter regulations can be loss of all federal funding. ESTA is projected to receive approximately \$530,000 in federal transit funding in FY2017/18.

In 2009, EST’s Board of Directors approved the following charter rates for both approved private charters and QHSO charters.

	Minimum Hours (yard to yard)	Minimum Charter Fare	Each Additional Hour	Time At Destination
Private Charters	4	\$350.00	\$80.00	\$80.00
QHSO Charters	1	\$80.00	\$80.00	\$25.00

In 2009, the Board directed staff to not pursue operation of charter services due to the excessive administrative time required to meet the FTA regulations. Since that time, ESTA has provided limited services for an eastern sierra QHSO and, on occasion, for government officials.

## **STAFF REPORT**

Subject: 2016/17 Audited Financial Report for the Eastern  
Sierra Transit Authority

Initiated by: John Helm, Executive Director

---

### **BACKGROUND:**

The Transportation Development Act requires that claimants receiving funds for transit services from a County Transportation Commission submit to an annual certified fiscal audit.

### **ANALYSIS/DISCUSSION:**

In compliance with the requirements of the Transportation Development Act, the Eastern Sierra Transit Authority has an audited financial report prepared each year for the preceding fiscal year. The audit was again performed this year by the firm Fechter and Company and this year is the last year of their contract with ESTA. Fechter and Company was chosen to perform the audit following a procurement conducted in 2015.

The audit for the fiscal year ending June 30, 2017 including the Management Report is included on the following pages and will be available for public viewing on ESTA's website.

### **RECOMMENDATION:**

This item is presented for the information of the Board, which is requested to receive and file the report.

**EASTERN SIERRA  
TRANSIT AUTHORITY**

**ANNUAL FINANCIAL REPORT  
WITH INDEPENDENT AUDITOR'S  
REPORT THEREON**

*June 30, 2017*



**EASTERN SIERRA TRANSIT AUTHORITY**

Annual Financial Report  
For the Year Ended June 30, 2017

**TABLE OF CONTENTS**

**FINANCIAL SECTION**

Independent Auditor’s Report..... 1-2

Management’s Discussion & Analysis .....3-6

**BASIC FINANCIAL STATEMENTS:**

Proprietary Fund –  
Statement of Net Position ..... 7  
Statement of Revenues, Expenses, and Changes in Net Position ..... 8  
Statement of Cash Flows.....9-10

Notes to Financial Statements..... 11-21

Required Supplementary Information - Pensions ..... 22

**Other Reports**

Report on Compliance Over Financial Reporting Based on an  
Audit of Financial Statements Performed in Accordance with  
the Statutes, Rules, and Regulations of the California  
Transportation Development Act and the Allocation Instructions  
and Resolutions of the Local Transportation Commission .....23-24

## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Directors  
Eastern Sierra Transit Authority  
Bishop, California

We have audited the accompanying financial statements of the Eastern Sierra Transit Authority as of and for the year ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Unmodified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Eastern Sierra Transit Authority as of June 30, 2017, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Members of the Board of Directors  
Eastern Sierra Transit Authority

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3–6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company  
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in black ink and is positioned to the left of the typed name and date.

Sacramento, California  
January 8, 2018

**EASTERN SIERRA TRANSIT AUTHORITY  
MANAGEMENT'S DISCUSSION & ANALYSIS (MD&A)  
JUNE 30, 2017**

As management of the Eastern Sierra Transit Authority (ESTA), we offer readers of our financial report this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017.

**FINANCIAL HIGHLIGHTS**

- The assets of ESTA exceeded its liabilities at the close of the year by \$7,686,694. Of this amount, \$4,222,507 may be used to meet ESTA's ongoing obligations to its customers and creditors.
- The Board authorized an action to fully payoff ESTA's unfunded pension liability through CalPERS. Due to timing of the recognition of the payoff, the reduction in the Authority's liability will not be reflected until the FY 2017/18 year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to ESTA's basic financial statements. ESTA's basic financial statements comprise three components: 1) government-wide financial statements, 2) notes to the financial statements, and 3) other reports including the schedule of federal awards.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of ESTA's finances, in a manner similar to a private sector business. The Statement of Net Position presents information on all of ESTA's assets and liabilities, with the difference between the two reported as net position. The Statement of Activities presents information showing how ESTA's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event takes place, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in the statement for certain items that will only result in cash flows in future fiscal periods (e.g. earned but unused vacation leave).

**Notes to Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**EASTERN SIERRA TRANSIT AUTHORITY  
MANAGEMENT'S DISCUSSION & ANALYSIS (MD&A)  
JUNE 30, 2017**

**Other Reports**

Other reports include the report on TDA compliance.

**NET POSITION**

**Condensed Statement of Net Position at June 30, 2017 and 2016**

	<b>Business Type Activities</b>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>Assets</b>			
Current and other assets	\$ 5,322,250	\$ 4,840,696	\$ 481,554
Capital assets	3,464,187	4,529,806	(1,065,619)
Total assets	<u>8,786,437</u>	<u>9,370,502</u>	<u>(584,065)</u>
<b>Liabilities</b>			
Current and other liabilities	558,772	905,807	347,035
Long-term liabilities	540,971	387,894	(153,077)
Total liabilities	<u>1,099,743</u>	<u>1,293,701</u>	<u>193,958</u>
<b>Net position</b>			
Invested in capital assets, net of related debt	3,464,187	4,529,806	(1,065,619)
Unrestricted	<u>4,222,507</u>	<u>3,546,995</u>	<u>675,512</u>
<b>TOTAL NET POSITION</b>	<u>\$ 7,686,694</u>	<u>\$8,076,801</u>	<u>\$ (390,107)</u>

Net position invested in capital assets, net of related debt, represent 45 percent of total net position and reflect ESTA's investment in capital assets (consisting mainly of buses and equipment). ESTA uses the capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Unrestricted net position represents the remaining 55 percent that may be used to meet ESTA's ongoing obligations to staff members and creditors.

Net position may serve over time as a useful indicator of a government's financial position. In the case of ESTA, assets exceed liabilities by \$7,686,694 at the close of the most recent fiscal year. Besides capital assets, the most significant portion of ESTA's net position is \$3,767,413 of cash invested in the County's investment pool and one outside bank account, and \$288,364 of accounts receivable. Cash and investments are maintained in the Inyo County's cash and investment pool where interest earned on ESTA's balance is apportioned to ESTA.

**EASTERN SIERRA TRANSIT AUTHORITY  
MANAGEMENT'S DISCUSSION & ANALYSIS (MD&A)  
JUNE 30, 2017**

**CHANGES IN NET POSITION**

	<b>Business Type Activities</b>		
	2017	2016	Change
<b>Program revenues</b>			
Fare revenues	\$ 1,882,654	\$ 1,882,113	\$ 541
Local Transportation Fund	1,271,810	1,297,755	(25,945)
State Transit Assistance	253,087	105,608	147,479
Operating grants	425,029	444,167	(19,138)
Capital grants	138,572	329,269	(190,697)
Other program revenues	783,523	1,340,221	(556,698)
<b>General revenues</b>			
Interest and other revenues	13,968	14,482	(514)
<b>Total revenues</b>	<u>4,768,643</u>	<u>5,413,615</u>	<u>(644,972)</u>
<b>Expenses</b>			
Transit expense	<u>5,158,750</u>	<u>5,304,626</u>	<u>145,876</u>
<b>CHANGE IN NET POSITION</b>	(390,107)	108,989	(499,096)
Net position – beginning of year	<u>8,076,801</u>	<u>7,967,812</u>	<u>108,989</u>
<b>End of Year</b>	<u>\$ 7,686,694</u>	<u>\$ 8,076,801</u>	<u>\$ (390,107)</u>

Total revenues decreased \$644,972 from FY 2015/16. Capital grants revenue, which is primarily composed of reimbursement for vehicle purchases, declined by \$190,697 in FY16/17. The previous year saw a large expenditure (\$493,446) for the Bishop Yard capital project. In addition, state capital grant revenue for vehicle purchases declined \$121,173 from the previous year. The balance of the revenue decline was from lowered operating grant revenue reimbursements, primarily due to lower fuel and maintenance costs. Transit expense decreased by \$145,876. This reduction was the net effect of a decrease of \$610,269 in capital expense (Bishop Yard and increased vehicle purchases in FY 2015/16) and an increase in operating expense, primarily a result of an increase in employee wages and benefit. The increased employee compensation costs were a result of increased overtime expense due to ongoing driver shortages, and a new MOU which became effective December 25, 2016 which incorporates increases in wages and benefits.

**EASTERN SIERRA TRANSIT AUTHORITY  
MANAGEMENT'S DISCUSSION & ANALYSIS (MD&A)  
JUNE 30, 2017**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

ESTA's investment in capital assets, as of June 30, 2017, amounts to \$3,464,187 (net of accumulated depreciation). This investment in capital assets is comprised of buses and equipment.

**Debt Administration**

ESTA had long-term obligations of \$540,971 related to net pension liability as of June 30, 2017.

**FUTURE ECONOMIC ISSUES**

- Eastern Sierra Transit, like most employers in the eastern sierra region has been experiencing increased challenges in recruiting and retaining employees. Much of this is believed to be related to an acute shortage of available housing in the region. Particularly in Mammoth Lakes, the growth of the short-term rental market (Air BNB, VRBO), has moved many properties from the long-term rental inventory to short term. Increased employee compensation may be needed in future years to address this situation.
- The recently enacted state SB-1 legislation promises to provide increased state revenues for both operations and capital projects. Specifically, the legislation will provide increased State Transit Assistance (STA) funding and new funding through a State of Good Repair program.
- The current administration on the federal level has threatened to reduce funding to nearly every federal department, including the Department of Transportation. This may reduce federal funding in the future for program such as the Intercity bus service funded under Section 5311(f).

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of ESTA's financial position for all interested parties. Questions concerning any information in this report or requests for additional financial information should be addressed to the Eastern Sierra Transit Authority Executive Director, at P.O. Box 1357, Bishop, CA 93515 or the Inyo County Auditor-Controller at P.O. Drawer R, Independence, CA 93526.

**EASTERN SIERRA TRANSIT AUTHORITY**  
**STATEMENT OF NET POSITION - PROPRIETARY FUND**  
**JUNE 30, 2017**

**ASSETS**

Current Assets:

Cash	\$ 3,767,413
Accounts receivable	288,364
Prepaid expenses	251,790

Total current assets	4,307,567
----------------------	-----------

Capital assets, net of accumulated depreciation	3,464,187
---	-----------

<b>TOTAL ASSETS</b>	<b>7,771,754</b>
---------------------	------------------

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred pensions (note 7)	1,014,683
----------------------------	-----------

**LIABILITIES AND NET POSITION**

Current liabilities:

Accounts payable and accrued liabilities	252,435
Payroll liabilities	177,661
Deferred revenue	1,550
Line of credit	-
Non-current liability - Net pension liability (note 6)	540,971

Total liabilities	972,617
-------------------	---------

**DEFERRED INFLOWS OF RESOURCES**

Deferred pensions (note 7)	127,126
----------------------------	---------

Net Position

Invested in capital assets, net	3,464,187
Unrestricted	4,222,507

Total net position	7,686,694
--------------------	-----------

<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 8,786,437</b>
---	---------------------

The accompanying notes are an integral part of these financial statements.



**EASTERN SIERRA TRANSIT AUTHORITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2017**

<b>Operating revenues:</b>	
Fare revenues	\$ 1,882,654
	<u>1,882,654</u>
Total operating revenues	<u>1,882,654</u>
<b>Operating expenses:</b>	
Salaries & benefits	2,451,803
Fuel	367,988
Vehicle maintenance	515,599
Professional & other services	98,742
Depreciation expense	1,151,273
Insurance	190,583
Rents	185,520
Miscellaneous expenses	29,107
Parts & supplies	76,746
Utilities	45,121
Advertising	46,268
	<u>5,158,750</u>
Total operating expenses	<u>5,158,750</u>
Operating income (loss)	<u>(3,276,096)</u>
<b>Non-operating revenues:</b>	
Local Transportation Fund allocation	1,271,810
State transportation fund allocation	253,087
Operating grants	425,029
Capital grants	138,572
Operating assistance	783,523
Gain on sale of asset	7,600
Other revenues	6,368
	<u>2,885,989</u>
Total non-operating revenues	<u>2,885,989</u>
Change in net position	(390,107)
Beginning net position	<u>8,076,801</u>
Ending net position	<u><u>\$ 7,686,694</u></u>

The accompanying notes are an integral part of these financial statements.

**EASTERN SIERRA TRANSIT AUTHORITY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2017**

<b>Cash flows from operating activities:</b>	
Receipts from customers	\$ 1,882,654
Other operating expenses	(2,082,256)
Payroll and related fringe benefits	<u>(3,172,309)</u>
Net cash used in operating activities	<u>(3,371,911)</u>
<b>Cash flows from non-capital financing activities:</b>	
Local transportation fund allocation	1,271,810
State transit assistance allocation	253,087
Operating and capital grants	831,636
Operating assistance	783,523
Other revenues	<u>6,368</u>
Net cash provided by non-capital financing activities	<u>3,146,424</u>
<b>Cash flows from capital and related financing activities:</b>	
Proceeds from asset sales	7,600
Proceeds of line of credit	89,877
Payments on line of credit	(95,255)
Payments for capital asset purchases	<u>(85,654)</u>
Net cash used in capital and related financing activities	<u>(83,432)</u>
Net increase in cash and cash equivalents	(308,919)
Cash and cash equivalents, beginning of year	<u>4,076,332</u>
Cash and cash equivalents, end of year	<u><u>\$ 3,767,413</u></u>

The accompanying notes are an integral part of these financial statements.

**EASTERN SIERRA TRANSIT AUTHORITY  
STATEMENT OF CASH FLOWS (continued)  
FOR THE YEAR ENDED JUNE 30, 2017**

**Reconciliation of operating income (loss) to net cash  
provided by (used) by operating activities:**

Operating income (loss) \$ (3,276,096)

Adjustments to reconcile operating loss to net  
cash used by operating activities:

Depreciation	1,151,273
Increase in prepaid expenses	(251,790)
Increase in accounts payable and accrued liabilities	(274,792)
Increase in payroll liabilities	(49,012)
Increase in net pension liability	(671,494)

**Net cash provided used by operating activities** \$ (3,371,911)

The accompanying notes are an integral part of these financial statements.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 1: SIGNIFICANT ACCOUNTING POLICIES**

**A. THE REPORTING ENTITY**

The Eastern Sierra Transit Authority (the Authority) was established in 2007 by a joint powers agreement between Inyo County, Mono County, the City of Bishop, and the Town of Mammoth Lakes to operate a regional transportation system in the Eastern Sierra region.

As required by Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity", the Authority has reviewed criteria to determine whether other entities with activities that benefit the Authority should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity has a significant operational and financial relationship with the Authority.

The Authority has determined that no other outside entity meets the above criteria and, therefore, no agency has been included as a component unit in the Authority's financial statements. In addition, the Authority is not aware of any entity that has such a relationship to the Authority that would result in the Authority being considered a component unit of that other entity.

**B. BASIS OF PRESENTATION**

The accounts of the Authority are organized and operated on the basis of funds, each of which is considered an independent fiscal and accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net position, revenues, and expenses, as appropriate. Resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The Authority distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing transportation services to customers. The Authority's accounts are organized into the following fund types:

Proprietary Fund Type

The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Unrestricted net position for the enterprise fund represents the net assets available for future operations.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund is accounted for on a flow of economic resources measurement focus. This measurement focus emphasizes the determination of increased/decreased net position. The accrual basis of accounting is used for the enterprise fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," all Financial Accounting Standards Board (FASB) statements and authoritative pronouncements issued on and before November 30, 1989, are applied to proprietary operations unless they conflict with GASB pronouncements. The Authority has elected not to apply FASB statements issued subsequent to November 30, 1989.

**Operating Revenues** - Revenues from the sale of tickets and passenger rides are recognized as income when the related service is provided.

**Non-Operating Revenues** – the Authority receives substantial funds that are not reported as operating revenues. For example, the Authority receives operating assistance from the Town of Mammoth Lakes. These funds are recognized as revenue when all applicable eligibility requirements are met. The Authority receives annual allocations from the Local Transportation and State Transit Assistance funds of the two counties it provides services in. These allocations are recognized into income as received. The Authority also receives a number of grants from various sources. These are recognized into income as eligibility requirements are met.

The following is a description of the Authority's main funding sources:

**Passenger Revenue:**

Passenger fares consist of fare charges to the users of the system.

**Operating Assistance:**

As mentioned above, the Town of Mammoth Lakes, a member of the Joint Powers Authority, provides operating assistance to the Authority. These revenues are not included as a component of fare revenues, but instead are reported as non-operating revenues.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)**

**Federal Transit Administration (FTA):**

FTA revenues are funded by a federal gas tax and revenues of the federal general fund. The Authority receives Section 5311 and Section 5316 grants which are used for operations. In addition, the Authority has received funds from Sections 5310 and 5320 as well as American Recovery and Reinvestment Act of 2009 (ARRA) funds, which have been used for capital assistance.

**Transportation Development Act (TDA):**

TDA provides funding for public transit operators. This is also known as Local Transportation Fund (LTF) funding. This state fund is one quarter of a percent of the sales taxes assessed in the multi-jurisdictional region. The Inyo County and Mono County Local Transportation commissions are responsible for apportionment of these funds within both Inyo and Mono Counties. This funding is highly dependent on local economic activity.

**State Transit Assistance (STA):**

STA funding comes from the Public Transportation Act (PTA) which derives its revenue from the state sales tax on gasoline. These funds are designated as discretionary or formula. The former is appropriated by the legislature. The latter is a formula based on population and fares generated.

**D. BUDGETARY INFORMATION**

State law requires the adoption of an annual budget for the enterprise fund, which must be approved by the Board of Directors. The Budget is prepared on an accrual basis. The Board of Directors adopts an annual budget for transit operations. The Executive Director shall have the authority to transfer funds between line items, not to exceed \$5,000 or 20% for any one line item, whichever is greater, with the limits of the overall budget. The Executive Director shall report, on a regular basis, any such transfers to and from budgeted line items. Budget amendments in excess of \$5,000 or 20% of a line item, whichever is greater, shall require Board approval.

**E. CASH AND EQUIVALENTS**

For purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash and equivalents.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. INVESTMENTS**

Investments consist of funds deposited in the pooled fund with Inyo County. Investments are stated at market value. Such investments are within the State Statutes and the Authority's investment policy.

**G. CAPITAL ASSETS**

Capital assets are stated at historical cost. The cost of normal maintenance and repairs is charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related properties. Depreciation is computed using the straight-line method over estimated useful lives as follows:

Buildings and improvements	40 to 50 years
Buses and maintenance vehicles	4 to 12 years
Light-rail structures and light-rail vehicles	25 to 45 years
Other operating equipment	5 to 15 years

It is the policy of the Authority to capitalize all capital assets with an individual cost of more than \$5,000, and a useful life in excess of one year.

**H. COMPENSATED ABSENCES**

The Authority's policy allows employees to accumulate earned but unused comprehensive leave and compensated time off, which will be paid to employees upon separation from the Authority's service, subject to a vesting policy.

**I. FEDERAL, STATE, AND LOCAL GRANT FUNDS**

Grants are accounted for in accordance with the purpose for which the funds are intended. Approved grants for the acquisition of land, building, and equipment are recorded as revenues as the related expenses are incurred. Approved grants for operating assistance are recorded as revenues in which the related grant conditions are met. Advances received on grants are recorded as a liability until related grant conditions are met. The Transportation Development Act (TDA) provides that any funds not earned and not used may be required to be returned to their source.

When both restricted and unrestricted resources are available for the same purpose the Authority uses restricted resources first.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 1: SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**K. ALLOWANCE FOR DOUBTFUL ACCOUNTS**

Accounts receivable consist entirely of amounts due from other governmental agencies for operating and capital grants. Management believes its accounts receivable to be fully collectible, and, accordingly, no allowance for doubtful accounts is required.

**Note 2: CASH AND INVESTMENTS**

Cash & investments consisted of the following at June 30, 2017:

Deposits held in the County of Inyo investment pool	\$ 3,731,534
Deposits held in financial institutions	35,779
Imprest cash	100
Total	<u>\$ 3,767,413</u>

**A. CUSTODIAL CREDIT RISK**

At June 30, 2017, the carrying amount of the deposits held at banks was \$35,779 and the bank balances totaled \$35,779. The bank balances are insured by the FDIC for \$250,000 and the remaining was collateralized, as required by California Government Code 53630, by the pledging financial institution with assets held in a common pool for the Authority and other governmental agencies. State law requires that the collateral be equal to or greater than 100% of all public deposit that is held with the pledging financial institution if government securities are used or 150% if mortgages are used as the collateral.

**B. AUTHORIZED INVESTMENTS**

California statutes authorize the Authority to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 – Financial Affairs.

The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies



**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 2: CASH AND INVESTMENTS (Continued)**

**B. AUTHORIZED INVESTMENTS (Continued)**

- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) Negotiable Certificates of Deposit
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

The bulk of the District's assets are held in an investment pool with the County of Inyo. More information about the County's investments can be found in the County's financial statements.

**C. CASH IN COUNTY TREASURY**

Cash in Inyo County is held by the Inyo County Treasurer in an investment pool. The County maintains a cash and investment pool in order to facilitate the management of cash. Cash in excess of current requirements is invested in various interest-bearing securities. Information regarding categorization and fair value of investments can be found in the County's financial statements. The Treasurer's investments and policies are overseen by the Inyo County Treasury Oversight Committee.

Government Accounting Standards Board Statement No. 40 requires additional disclosures about a government's deposits and investment risks that include custodial risk, credit risk, concentration risk, and interest rate. The Authority did not have a deposit or investment policy that addresses specific types of risks.

Required risk disclosures for the Authority's investment in the Inyo County Investment Pool at June 30, 2017, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	320 days average maturity

The fair value of the Authority's investment in the Inyo County Investment Pool is determined on an amortized cost basis which approximates fair value.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 3: CAPITAL ASSETS**

Capital assets consisted of the following at June 30, 2017:

	Balance 7/1/2016	Additions	Disposals	Balance 6/30/2017
Vehicles	\$8,833,778	\$ 81,302	\$(64,222)	\$8,850,858
Equipment	242,098	-	-	242,098
Buildings/structures	547,101	4,350	-	551,451
 Total assets	 9,622,977	 85,652	 (64,222)	 9,644,407
 Accumulated depreciation	 (5,093,171)	 (1,151,273)	 64,222	 (6,180,222)
 Capital Assets, Net	 <u>\$4,529,806</u>	 <u>\$(1,065,621)</u>	 <u>\$ -</u>	 <u>\$3,464,185</u>

Depreciation expense was \$1,151,273 for the year ended June 30, 2017.

**Note 4: LEASES**

The Authority leases buildings and office facilities under non-cancelable operating leases. Total cost for such leases was \$169,080 for the year ended June 30, 2017. The future minimum lease payments for these leases are as follows:

Year Ending June 30	Amount
2018	\$ 151,620
2019	151,620
2020	151,620
2021	151,620
2022	150,540
 Total	 <u>\$ 757,020</u>

**Note 5: FARE REVENUE RATIO**

The Authority is required to maintain a fare revenue-to-operating expense ratio of 10% in accordance with the Transportation Development Act. The fare revenue-to-operating expense ratio for the Authority is calculated as follows for the year ended June 30:

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 5: FARE REVENUE RATIO (Continued)**

	2017
Fare Revenues	\$1,882,654
Total Revenues	1,882,654
Operating Expenses	5,158,750
Less Allowable Exclusions:	
Depreciation and Amortization	(1,151,273)
Net Operating Expenses	\$4,007,477
Fare Revenue Ratio	46.98%

**Note 6: AUTHORITY EMPLOYEE’S RETIREMENT PLAN (DEFINED BENEFIT PLAN)**

**A. PLAN DESCRIPTION**

The Authority’s defined benefit pension plan, the California Public Employee’s Retirement System, provides retirement and disability annual cost of living adjustments, and death benefits to plan members and beneficiaries. The California Public Employee’s Retirement System (CalPERS), a cost sharing multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employee’s Retirement Law. The Authority selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through local ordinance (other local methods). CalPERS issues a separate report.

**B. FUNDING POLICY**

Active plan members in the Authority’s defined pension plan are required to contribute either 8%, 7%, or 6.25% of their annual covered salary depending upon the plan in which the employee participates. The Authority is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The fiscal year 2016/2017 employer rates are as follows:

Tier	Misc.	PEPRA
Tier 1	9.498%	6.555%
Tier 2	8.377%	n/a

The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by state statute and the employer contribution rate is established and may be amended by CalPERS. Per the employee Memorandum of Understanding, the Authority pays the plan members contribution on their behalf for employees hired on or before December 31, 2012.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 6: AUTHORITY EMPLOYEE'S RETIREMENT PLAN (DEFINED BENEFIT PLAN)  
(Continued)**

**B. FUNDING POLICY (Continued)**

At June 30, 2017, the District reported a liability of \$540,971 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2017, the District recognized pension expense of \$19,149 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions, and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

**C. ACTUARIAL ASSUMPTIONS**

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.5%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 through June 30, 2015.

The long-term expected rate of return on pension plan investments (7.5%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 6: AUTHORITY EMPLOYEE’S RETIREMENT PLAN (DEFINED BENEFIT PLAN)  
(Continued)**

**C. ACTUARIAL ASSUMPTIONS (Continued)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	47.0%	5.71%
Global Fixed Income	19.0%	2.43%
Inflation Sensitive	6.0%	3.36%
Private Equity	12.0%	6.95%
Real Estate	11.0%	5.13%
Infrastructure and Forestland	3.0%	5.09%
Liquidity	2.0%	(1.05)%

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund’s fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease 6.50%	Discount Rate 7.5%	1% Increase 8.5%
District’s proportionate share of the net pension plan liability	\$ 909,254	\$ 540,971	\$ 236,603

Detailed information about the pension fund’s fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report which may be obtained by contacting CalPERS.

**EASTERN SIERRA TRANSIT AUTHORITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

**Note 7: DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

Pursuant to GASB Statement No. 63, the District recognized deferred outflows of resources in the government-wide and proprietary fund statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District has one item that is reportable on the Government-Wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions that are the CalPERS premiums for the 2017 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$690,642. These were the employer contributions for the 2017 fiscal year.

The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer’s contributions and their proportionate share of contributions. The total of these amounts at year-end were \$323,541 and they will be amortized over a 3.8 year period.

The District also recognized deferral inflows of resources in the government-wide financial statements. This is an acquisition of net position by the District that is applicable to a future reporting period. The District has one item related to pensions that is captured as a deferred inflow of resources. The total at year-end was \$127,126.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2017	\$ 14,934
2018	19,243
2019	104,277
2020	58,460
Total	<u>\$ 196,914</u>

**Note 8: SUBSEQUENT EVENTS**

Management has evaluated subsequent events to determine if events or transactions occurring through January 8, 2018, the date the basic financial statements, were available to be issued, require adjustment to, or disclosure in, the basic financial statements. No events were found to have occurred that would materially affect the carrying balances of assets and liabilities at the balance sheet date out of the ordinary course of business operations.

**EASTERN SIERRA TRANSIT AUTHORITY  
REQUIRED SUPPLEMENTARY INFORMATION - PENSIONS  
FOR THE YEAR ENDED JUNE 30, 2017**

Eastern Sierra Transit Authority – Schedule of the Authority’s proportionate share of the Net Pension Liability:

Last 10 Fiscal years\*:

	FY 2014	FY 2015	FY 2016
District’s proportion of the net pension liability	Varies by plan	.01655%	.01557%
District’s proportionate share of the net pension liability	\$ 413,616	\$ 387,894	\$ 540,971
District’s covered employee payroll	1,366,206	1,582,603	1,517,088
District’s proportionate share of the net pension liability as a percentage of its covered-employee payroll	30.27%	24.51%	35.66%
Plan Fiduciary net position as a percentage of the total pension liability	79.87%	83.27%	80.22%

\*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

CALPERS - Schedule of District contributions

Last 10 Fiscal Years\*:

	FY 2014	FY 2015	FY 2016
Actuarially determined contribution	\$ 115,464	\$ 183,362	\$ 209,515
Total actual contributions	(115,464)	(183,362)	(209,515)
Contribution deficiency (excess)	\$ -	\$ -	\$ -
District’s covered-employee payroll	\$ 1,366,206	\$ 1,582,603	\$ 1,517,088
Contributions as a percentage of covered employee payroll	8.45%	11.59%	13.81%

## **OTHER REPORTS**



**REPORT ON COMPLIANCE OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH THE STATUTES, RULES, AND REGULATIONS OF THE  
CALIFORNIA TRANSPORTATION DEVELOPMENT ACT AND THE  
ALLOCATION INSTRUCTIONS AND RESOLUTIONS OF THE  
TRANSPORTATION COMMISSION**

Members of the Board of Directors  
Eastern Sierra Transit Authority  
Bishop, California

We have audited the financial statements of the Eastern Sierra Transit Authority as of and for the year ended June 30, 2017 and have issued our report thereon dated January 8, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States.

As part of obtaining reasonable assurance about whether the Eastern Sierra Transit Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Additionally, we performed tests to determine that allocations made and expenditures paid by the Mono County Local Transportation Commission and Inyo County Transportation Commission were made in accordance with the allocation instructions and resolutions of the Commission and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Section 6667 that are applicable to the Eastern Sierra Transit Authority. In connection with our audit, nothing came to our attention that caused us to believe the Eastern Sierra Transit Authority failed to comply with the Statutes, Rules, and Regulations of the California Transportation Development Act and the allocation instructions and resolutions of the Local Transportation Commission. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Members of the Board of Directors  
Eastern Sierra Transit Authority  
Bishop, California

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the 19.925 billion of state general obligation bonds authorized, \$4 billion was set aside by the State as instructed by statute as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements or for rolling stock procurement, rehabilitation or replacement.

During the fiscal year ended June 30, 2017, the Authority expensed \$2,000 of PTMISEA funds from Inyo for which reimbursement will be sought in the 17/18 fiscal year.

This report is intended solely for the information and use of the Eastern Sierra Transit Authority, the Mono and Inyo County Local Transportation Commissions, management, the California Department of Transportation, and the State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties.

Fechter & Company  
Certified Public Accountants

A handwritten signature in black ink that reads "Fechter & Company, CPAs". The signature is written in a cursive, flowing style.

Sacramento, CA  
January 8, 2018



**EASTERN SIERRA  
TRANSIT AUTHORITY**

**MANAGEMENT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2017**

**EASTERN SIERRA TRANSIT AUTHORITY**

Management Report  
For the Year Ended June 30, 2017

Table of Contents

	<u>Page</u>
Introduction.....	1
Required communication .....	2-5

Board of Directors of the  
Eastern Sierra Transit Authority  
Bishop, California

In planning and performing our audit of the financial statements of the Eastern Sierra Transit Authority for the year ended June 30, 2017, we considered the Authority's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of this letter during our next audit engagement. We will be pleased to discuss them in further detail at your convenience or to perform any additional study of these matters. We thank the Authority's staff for its cooperation on this audit.

Fechter & Company  
Certified Public Accountants



Sacramento, California  
January 8, 2018

**EASTERN SIERRA TRANSIT AUTHORITY**  
**Required Communications**  
**For the Year Ended June 30, 2017**

**The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated September 5, 2017, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the Authority financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Significant Accounting Policies**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Authority during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

**Internal Control Related Matters**

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a seemingly perfect segregation of duties frauds can be perpetuated and concealed.

California Government Code Section 12422.5 requires the State Controller's office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller's Office has produced a draft of control guidelines for local Agencies. As the Authority contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

**EASTERN SIERRA TRANSIT AUTHORITY**  
**Required Communications**  
**For the Year Ended June 30, 2017**

The State Controller's office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The objective of *control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A Authority's *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the Authority's applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the Authority's finances on a go-forward basis.

*Control Activities* are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

*Information and Communication* are the Authority's methods of identifying what information is relevant to present to management and the board to assist the Authority in making the correct decisions. It also is in reference to the Authority's internal processes of gathering and summarizing that information.

*Monitoring* involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., “tone at the top”. Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about Authority financial matters.



**EASTERN SIERRA TRANSIT AUTHORITY**  
**Required Communications**  
**For the Year Ended June 30, 2017**

The Authority should remember that they have outside resources available in the case of fraud – they are able to contact the Authority auditor, their attorney, or the county auditor-controller should anyone feel there is a risk of fraud or abuse.

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Calpers actuarial study of annual required contributions

**Audit Adjustments**

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the Authority’s financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have an effect on the Authority’s financial reporting process:

- Reclassification of certain items
- Posting the adjustments to the net pension liability

**Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**Consultations with Other Independent Auditors**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**EASTERN SIERRA TRANSIT AUTHORITY**  
**Required Communications**  
**For the Year Ended June 30, 2017**

**Issues Discussed Prior to Retention of Independent Auditors**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing our audit.

## STAFF REPORT

Subject: Financial Report – FY 2017/18

Initiated by: John Helm, Executive Director

The year-to-date roll-up, budget unit summary, and fund balance reports for the 2017/18 fiscal year through January 19, 2018 as well as a mid-year analysis of specific line items are included on the following pages.

Maintenance and fuel expenses, reflect invoicing from the Town of Mammoth Lakes through October. Fuel expense per gallon is 37% below the budgeted amount at this point in the year. As mentioned last month, the impact of the SB-1 fuel taxes applicable to ESTA will increase this somewhat going forward. Other operating expenses are generally consistent with budget expectations.

The table below summarizes the year-end revenue and the expenses by major expense category. The two pages immediately following provide comments on specific line items mid-way through the fiscal year.

1/17/18			
<b>ESTA Operating Expenses FY17/18</b>			
% of fiscal year →			54.8%
Category	Budget	Actual Year To Date	% of Budget
<b>Total Revenue</b>	<b>4,980,514</b>	<b>1,958,964</b>	<b>39.3%</b>
<b>EXPENSES</b>			
Total Salaries	1,960,676	870,405	44.4%
Total Benefits	752,703	355,831	47.3%
Total Insurance	349,620	309,670	88.6%
Total Maintenance	559,880	241,439	43.1%
Facilities	236,550	113,513	48.0%
Total Services	210,260	86,370	41.1%
Fuel	579,515	173,865	30.0%
Other	147,050	62,209	42.3%
<b>Total Expenses</b>	<b>4,796,254</b>	<b>2,213,302</b>	<b>46.1%</b>

**EASTERN SIERRA TRANSIT AUTHORITY - Financial Statement Analysis year-to-date as of January 17, 2018 (mid-year update)**

ACCOUNT	BUDGET	ACTUAL	ENC	BALANCE	%%		
<b>OPERATING</b>							
<b>Revenue</b>							
4061	LOCAL TRANSPORTATION TAX	1,240,647	516,936	0	723,711	41.66	LTF receipts in line with budget
4065	STATE TRANSIT ASST	321,085	0	0	321,085	0	STA may be \$90k below budget due to accounting of funds restricted to capital
4301	INTEREST FROM TREASURY	20,000	9,136	0	10,864	45.67	
4498	STATE GRANTS	26,190	0	0	26,190	0	invoicing for these funds with LTC's is being clarified, should be on track with budget
4555	FEDERAL GRANTS	531,023	47,359	0	483,664	8.91	\$196k currently outstanding. Annual receipts may be down due to lower op costs (fuel)
4599	OTHER AGENCIES	877,235	453,926	0	423,309	51.74	
4819	SERVICES & FEES	1,959,334	929,105	0	1,030,229	47.41	Fare revenue may be down ~\$50k due to late start for Reds Meadow
4959	MISCELLANEOUS REVENUE	5,000	2,503	0	2,497	50.05	
<b>Revenue Total:</b>		<b>4,980,514</b>	<b>1,958,964</b>	<b>0</b>	<b>3,021,550</b>	<b>39.33</b>	

<b>Expenditure</b>							
5001	SALARIED EMPLOYEES	1,465,571	595,811	0	869,760	40.65	
5003	OVERTIME	68,764	33,983	0	34,781	49.42	
5005	HOLIDAY OVERTIME	128,558	51,295	0	77,263	39.9	
5012	PART TIME EMPLOYEES	297,783	189,316	0	108,467	63.57	Total wage expense in line with budget
5021	RETIREMENT & SOCIAL SECURITY	46,575	18,826	0	27,749	40.41	
5022	PERS RETIREMENT	230,275	96,338	0	133,937	41.83	
5031	MEDICAL INSURANCE	289,724	139,756	0	149,968	48.23	
5043	OTHER BENEFITS	38,977	20,066	0	18,911	51.48	
5045	COMPENSATED ABSENCE EXPENSE	143,602	79,791	0	63,811	55.56	Total benefits expense in line with budget
5047	EMPLOYEE INCENTIVES	3,550	1,055	0	2,495	29.72	
5111	CLOTHING	4,600	0	0	4,600	0	
5152	WORKERS COMPENSATION	123,058	118,782	0	4,276	96.52	
5154	UNEMPLOYMENT INSURANCE	45,000	5,877	0	39,123	13.06	Unemployment invoices are received quarterly and fluctuate widely
5158	INSURANCE PREMIUM	181,562	185,011	0	-3,449	101.89	
5171	MAINTENANCE OF EQUIPMENT	531,380	234,843	21,600	274,937	48.25	Maintenance invoices from TOML received through Oct.; expenses trending slightly higher than budget
5173	MAINTENANCE OF EQUIPMENT-MATER	18,500	6,596	0	11,904	35.65	
5191	MAINTENANCE OF STRUCTURES	10,000	0	0	10,000	0	
5211	MEMBERSHIPS	1,500	770	0	730	51.33	
5232	OFFICE & OTHER EQUIP < \$5,000	25,500	21,085	0	4,415	82.68	Under-budgeted expenses for RouteMatch replacement tablets, and for ELD equipment may push expense 20%(\$5k) higher than budget
5238	OFFICE SUPPLIES	7,600	3,163	0	4,437	41.61	
5253	ACCOUNTING & AUDITING SERVICE	43,000	13,709	0	29,291	31.88	
5260	HEALTH - EMPLOYEE PHYSICALS	6,200	2,394	0	3,806	38.61	
5263	ADVERTISING	51,200	17,404	0	33,796	33.99	

ACCOUNT		BUDGET	ACTUAL	ENC	BALANCE	%%	
5265	PROFESSIONAL & SPECIAL SERVICE	109,860	52,862	0	56,998	48.11	Budget will need to be modified to add the CPS HR contract (\$ available in Contingencies line item)
5291	OFFICE, SPACE & SITE RENTAL	182,550	106,884	0	75,666	58.55	
5311	GENERAL OPERATING EXPENSE	50,330	20,488	0	29,842	40.7	
5331	TRAVEL EXPENSE	2,500	2,139	0	361	85.54	Travel for training programs likely to exceed budget ~\$2k
5332	MILEAGE REIMBURSEMENT	21,020	9,565	0	11,455	45.5	
5351	UTILITIES	54,000	6,628	0	47,372	12.27	If mild winter continues, utility expenses will be under budget
5352	FUEL & OIL	579,515	173,865	0	405,650	30	Average cost per gallon 37% below budgeted amount
5901	CONTINGENCIES	34,000	5,000	0	29,000	14.7	

**Expenditure Total:** **4,796,254**    **2,213,302**    **21,600**    **2,561,352**    **46.59**

**NET OPERATING**                                    184,260    -254,338    -21,600    460,198

**CAPITAL ACCOUNT**

**Revenue**

4066	PTMISEA	297,000	176,608	0	120,392	59.46	
4495	STATE GRANTS - CAPITAL	276,680	5,989	0	270,691	2.16	
4557	FEDERAL GRANTS - CAPITAL	163,700	0	0	163,700	0	
4911	SALES OF FIXED ASSETS	0	7,600	0	-7,600	0	

**Revenue Total:**                                    **737,380**    **190,197**    **0**    **547,183**    **25.79**

**Expenditure**

5640	STRUCTURES & IMPROVEMENTS	120,000	10,649	10,975	98,376	18.01	
5650	EQUIPMENT	67,180	0	0	67,180	0	
5655	VEHICLES	549,500	202,030	0	347,470	36.76	
5799	DEPRECIATION	175,030	0	0	175,030	0	

**Expenditure Total:**                                    **911,710**    **212,679**    **10,975**    **688,056**    **24.53**

**NET CAPITAL ACCOUNT**                                    -174,330    -22,482    -10,975    -140,873

**153299 Total:**                                    **9,930**    **-276,820**    **-32,575**    **319,325**

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

Ledger: GL

As of 1/17/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>						
<b>OPERATING</b>						
<b>Revenue</b>						
4061	LOCAL TRANSPORTATION TAX	1,240,647.00	516,935.85	0.00	723,711.15	41.66
4065	STATE TRANSIT ASST	321,085.00	0.00	0.00	321,085.00	0.00
4301	INTEREST FROM TREASURY	20,000.00	9,135.98	0.00	10,864.02	45.67
4498	STATE GRANTS	26,190.00	0.00	0.00	26,190.00	0.00
4555	FEDERAL GRANTS	531,023.00	47,358.65	0.00	483,664.35	8.91
4599	OTHER AGENCIES	877,235.00	453,926.34	0.00	423,308.66	51.74
4819	SERVICES & FEES	1,959,334.00	929,104.53	0.00	1,030,229.47	47.41
4959	MISCELLANEOUS REVENUE	5,000.00	2,502.54	0.00	2,497.46	50.05
	<b>Revenue Total:</b>	<u>4,980,514.00</u>	<u>1,958,963.89</u>	<u>0.00</u>	<u>3,021,550.11</u>	<u>39.33</u>
<b>Expenditure</b>						
5001	SALARIED EMPLOYEES	1,465,571.00	595,811.00	0.00	869,760.00	40.65
5003	OVERTIME	68,764.00	33,983.40	0.00	34,780.60	49.42
5005	HOLIDAY OVERTIME	128,558.00	51,294.68	0.00	77,263.32	39.90
5012	PART TIME EMPLOYEES	297,783.00	189,315.74	0.00	108,467.26	63.57
5021	RETIREMENT & SOCIAL SECURITY	46,575.00	18,825.55	0.00	27,749.45	40.41
5022	PERS RETIREMENT	230,275.00	96,337.70	0.00	133,937.30	41.83
5031	MEDICAL INSURANCE	289,724.00	139,755.78	0.00	149,968.22	48.23
5043	OTHER BENEFITS	38,977.00	20,065.56	0.00	18,911.44	51.48
5045	COMPENSATED ABSENCE EXPENSE	143,602.00	79,791.08	0.00	63,810.92	55.56
5047	EMPLOYEE INCENTIVES	3,550.00	1,055.26	0.00	2,494.74	29.72
5111	CLOTHING	4,600.00	0.00	0.00	4,600.00	0.00
5152	WORKERS COMPENSATION	123,058.00	118,782.00	0.00	4,276.00	96.52
5154	UNEMPLOYMENT INSURANCE	45,000.00	5,877.00	0.00	39,123.00	13.06
5158	INSURANCE PREMIUM	181,562.00	185,011.00	0.00	(3,449.00)	101.89
5171	MAINTENANCE OF EQUIPMENT	531,380.00	234,843.02	21,600.00	274,936.98	48.25
5173	MAINTENANCE OF	18,500.00	6,596.02	0.00	11,903.98	35.65
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	1,500.00	770.00	0.00	730.00	51.33
5232	OFFICE & OTHER EQUIP < \$5,000	25,500.00	21,084.92	0.00	4,415.08	82.68
5238	OFFICE SUPPLIES	7,600.00	3,162.65	0.00	4,437.35	41.61
5253	ACCOUNTING & AUDITING SERVICE	43,000.00	13,709.34	0.00	29,290.66	31.88
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	2,394.00	0.00	3,806.00	38.61
5263	ADVERTISING	51,200.00	17,404.03	0.00	33,795.97	33.99
5265	PROFESSIONAL & SPECIAL SERVICE	109,860.00	52,862.47	0.02	56,997.51	48.11
5291	OFFICE, SPACE & SITE RENTAL	182,550.00	106,884.39	0.00	75,665.61	58.55
5311	GENERAL OPERATING EXPENSE	50,330.00	20,488.35	0.00	29,841.65	40.70
5331	TRAVEL EXPENSE	2,500.00	2,138.52	0.00	361.48	85.54
5332	MILEAGE REIMBURSEMENT	21,020.00	9,564.74	0.00	11,455.26	45.50
5351	UTILITIES	54,000.00	6,628.40	0.00	47,371.60	12.27
5352	FUEL & OIL	579,515.00	173,864.95	0.00	405,650.05	30.00
5901	CONTINGENCIES	34,000.00	5,000.00	0.00	29,000.00	14.70
	<b>Expenditure Total:</b>	<u>4,796,254.00</u>	<u>2,213,301.55</u>	<u>21,600.02</u>	<u>2,561,352.43</u>	<u>46.59</u>
<b>NET OPERATING</b>		<u>184,260.00</u>	<u>(254,337.66)</u>	<u>(21,600.02)</u>	<u>460,197.68</u>	
<b>CAPITAL ACCOUNT</b>						
<b>Revenue</b>						
4066	PTMISEA	297,000.00	176,608.00	0.00	120,392.00	59.46

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

Ledger: GL

As of 1/17/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>	<b>%</b>
4495	STATE GRANTS - CAPITAL	276,680.00	5,989.11	0.00	270,690.89	2.16
4557	FEDERAL GRANTS - CAPITAL	163,700.00	0.00	0.00	163,700.00	0.00
4911	SALES OF FIXED ASSETS	0.00	7,600.00	0.00	(7,600.00)	0.00
<b>Revenue Total:</b>		<u>737,380.00</u>	<u>190,197.11</u>	<u>0.00</u>	<u>547,182.89</u>	<u>25.79</u>
<b>Expenditure</b>						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	10,648.99	10,975.00	98,376.01	18.01
5650	EQUIPMENT	67,180.00	0.00	0.00	67,180.00	0.00
5655	VEHICLES	549,500.00	202,030.22	0.00	347,469.78	36.76
5799	DEPRECIATION	175,030.00	0.00	0.00	175,030.00	0.00
<b>Expenditure Total:</b>		<u>911,710.00</u>	<u>212,679.21</u>	<u>10,975.00</u>	<u>688,055.79</u>	<u>24.53</u>
<b>NET CAPITAL ACCOUNT</b>		<u>(174,330.00)</u>	<u>(22,482.10)</u>	<u>(10,975.00)</u>	<u>(140,872.90)</u>	
<b>TRANSFERS</b>						
<b>Revenue</b>						
<b>NET TRANSFERS</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
<b>153299 Total:</b>		<u>9,930.00</u>	<u>(276,819.76)</u>	<u>(32,575.02)</u>	<u>319,324.78</u>	

**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Key: 153200 - EASTERN SIERRA TRANSIT FUND</b>					
<b>Revenue</b>					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 153201 - ESTA ADMINISTRATION</b>					
<b>Revenue</b>					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	5,472.70	0.00	(5,472.70)
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	5,472.70	0.00	(5,472.70)
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	5,472.70	0.00	(5,472.70)
<b>Key: 153202 - INYO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	347,094.00	118,267.30	0.00	228,826.70
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	1,305.28	0.00	76,751.72
4600	CHARGES FOR CURRENT SERVICES	52,803.00	41,624.74	0.00	11,178.26
4900	OTHER REVENUE	1,500.00	3,887.06	0.00	(2,387.06)
<b>Revenue Total:</b>		484,454.00	165,084.38	0.00	319,369.62
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	320,151.00	152,222.53	0.00	167,928.47
5100	SERVICES & SUPPLIES	117,180.00	71,169.68	0.00	46,010.32
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	13,200.00	0.00	0.00	13,200.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
<b>Expenditure Total:</b>		488,468.00	239,314.21	0.00	249,153.79
<b>Key Total:</b>		(4,014.00)	(74,229.83)	0.00	70,215.83
<b>Key: 153203 - MONO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	215,911.00	66,860.00	0.00	149,051.00
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	57,839.00	176,608.00	0.00	(118,769.00)
4600	CHARGES FOR CURRENT SERVICES	25,414.00	15,136.08	0.00	10,277.92
4900	OTHER REVENUE	0.00	87.06	0.00	(87.06)
<b>Revenue Total:</b>		304,164.00	258,691.14	0.00	45,472.86
<b>Expenditure</b>					



**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
5000	SALARIES & BENEFITS	159,758.00	66,987.66	0.00	92,770.34
5100	SERVICES & SUPPLIES	79,564.00	26,897.61	0.00	52,666.39
5200	INTERNAL CHARGES	5,345.00	5,345.00	0.00	0.00
5600	FIXED ASSETS	15,075.00	0.00	0.00	15,075.00
5700	DEPRECIATION	5,500.00	0.00	0.00	5,500.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
<b>Expenditure Total:</b>		<u>271,242.00</u>	<u>99,230.27</u>	<u>0.00</u>	<u>172,011.73</u>
<b>Key Total:</b>		<u>32,922.00</u>	<u>159,460.87</u>	<u>0.00</u>	<u>(126,538.87)</u>
<b>Key: 153204 - BISHOP TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	347,094.00	118,267.30	0.00	228,826.70
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	78,057.00	1,305.28	0.00	76,751.72
4600	CHARGES FOR CURRENT SERVICES	65,338.00	51,140.80	0.00	14,197.20
4900	OTHER REVENUE	1,500.00	3,887.06	0.00	(2,387.06)
<b>Revenue Total:</b>		<u>496,989.00</u>	<u>174,600.44</u>	<u>0.00</u>	<u>322,388.56</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	334,586.00	159,896.19	0.00	174,689.81
5100	SERVICES & SUPPLIES	118,688.00	78,321.75	0.01	40,366.24
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	13,200.00	0.00	0.00	13,200.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
<b>Expenditure Total:</b>		<u>504,411.00</u>	<u>254,139.94</u>	<u>0.01</u>	<u>250,271.05</u>
<b>Key Total:</b>		<u>(7,422.00)</u>	<u>(79,539.50)</u>	<u>(0.01)</u>	<u>72,117.51</u>
<b>Key: 153205 - MAMMOTH TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	326,171.00	92,331.25	0.00	233,839.75
4350	REV USE OF MONEY & PROPERTY	5,000.00	0.00	0.00	5,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,300,614.00	441,342.90	0.00	859,271.10
4600	CHARGES FOR CURRENT SERVICES	21,185.00	11,717.61	0.00	9,467.39
4900	OTHER REVENUE	1,500.00	1,264.24	0.00	235.76
<b>Revenue Total:</b>		<u>1,654,470.00</u>	<u>546,656.00</u>	<u>0.00</u>	<u>1,107,814.00</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	698,093.00	394,928.76	0.00	303,164.24
5100	SERVICES & SUPPLIES	480,954.00	210,676.83	0.01	270,277.16
5200	INTERNAL CHARGES	29,933.00	29,933.00	0.00	0.00
5600	FIXED ASSETS	394,575.00	202,030.22	0.00	192,544.78
5700	DEPRECIATION	33,130.00	0.00	0.00	33,130.00
5900	RESERVES	16,000.00	0.00	0.00	16,000.00
<b>Expenditure Total:</b>		<u>1,652,685.00</u>	<u>837,568.81</u>	<u>0.01</u>	<u>815,116.18</u>
<b>Key Total:</b>		<u>1,785.00</u>	<u>(290,912.81)</u>	<u>(0.01)</u>	<u>292,697.82</u>
<b>Key: 153206 - 395 ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	201,397.00	80,040.00	0.00	121,357.00
4400	AID FROM OTHER GOVT AGENCIES	411,260.00	12,000.00	0.00	399,260.00
4600	CHARGES FOR CURRENT SERVICES	254,069.00	149,804.88	0.00	104,264.12
4900	OTHER REVENUE	0.00	87.06	0.00	(87.06)
<b>Revenue Total:</b>		<u>866,726.00</u>	<u>241,931.94</u>	<u>0.00</u>	<u>624,794.06</u>
<b>Expenditure</b>					

**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
5000	SALARIES & BENEFITS	390,191.00	173,102.65	0.00	217,088.35
5100	SERVICES & SUPPLIES	288,005.00	113,625.15	0.00	174,379.85
5200	INTERNAL CHARGES	18,530.00	14,254.00	0.00	4,276.00
5600	FIXED ASSETS	170,000.00	0.00	0.00	170,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<u>866,726.00</u>	<u>300,981.80</u>	<u>0.00</u>	<u>565,744.20</u>
<b>Key Total:</b>		<u>0.00</u>	<u>(59,049.86)</u>	<u>0.00</u>	<u>59,049.86</u>
<b>Key: 153207 - SPECIALS</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	583.44	0.00	(583.44)
4600	CHARGES FOR CURRENT SERVICES	8,000.00	0.00	0.00	8,000.00
<b>Revenue Total:</b>		<u>8,000.00</u>	<u>583.44</u>	<u>0.00</u>	<u>7,416.56</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,570.00	14,830.43	0.00	(12,260.43)
5100	SERVICES & SUPPLIES	5,000.00	266.00	0.00	4,734.00
5200	INTERNAL CHARGES	238.00	238.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<u>7,808.00</u>	<u>15,334.43</u>	<u>0.00</u>	<u>(7,526.43)</u>
<b>Key Total:</b>		<u>192.00</u>	<u>(14,750.99)</u>	<u>0.00</u>	<u>14,942.99</u>
<b>Key: 153208 - COMMUTER VANPOOL</b>					
<b>Revenue</b>					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Key Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Key: 153209 - REDS MEADOW</b>					
<b>Revenue</b>					
4060	TAXES - SALES	22,000.00	0.00	0.00	22,000.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	425,000.00	313,969.43	0.00	111,030.57
4900	OTHER REVENUE	500.00	356.03	0.00	143.97
<b>Revenue Total:</b>		<u>447,500.00</u>	<u>314,325.46</u>	<u>0.00</u>	<u>133,174.54</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	189,400.00	105,677.04	0.00	83,722.96
5100	SERVICES & SUPPLIES	238,167.00	160,677.65	0.00	77,489.35
5200	INTERNAL CHARGES	9,146.00	9,146.00	0.00	0.00
5700	DEPRECIATION	22,000.00	0.00	0.00	22,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<u>458,713.00</u>	<u>275,500.69</u>	<u>0.00</u>	<u>183,212.31</u>
<b>Key Total:</b>		<u>(11,213.00)</u>	<u>38,824.77</u>	<u>0.00</u>	<u>(50,037.77)</u>
<b>Key: 153210 - MMSA-MAMMOTH MT SKI AREA</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	1,061,525.00	322,926.35	0.00	738,598.65
4900	OTHER REVENUE	0.00	534.03	0.00	(534.03)
<b>Revenue Total:</b>		<u>1,061,525.00</u>	<u>323,460.38</u>	<u>0.00</u>	<u>738,064.62</u>

**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	473,947.00	99,512.87	0.00	374,434.13
5100	SERVICES & SUPPLIES	475,597.00	137,959.93	21,600.00	316,037.07
5200	INTERNAL CHARGES	26,132.00	26,132.00	0.00	0.00
5700	DEPRECIATION	88,000.00	0.00	0.00	88,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<u>1,063,676.00</u>	<u>263,604.80</u>	<u>21,600.00</u>	<u>778,471.20</u>
<b>Key Total:</b>		<u>(2,151.00)</u>	<u>59,855.58</u>	<u>(21,600.00)</u>	<u>(40,406.58)</u>
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>					
<b>Revenue</b>					
4060	TAXES - SALES	1,561,732.00	516,935.85	0.00	1,044,796.15
4350	REV USE OF MONEY & PROPERTY	20,000.00	9,135.98	0.00	10,864.02
4400	AID FROM OTHER GOVT AGENCIES	2,171,828.00	683,882.10	0.00	1,487,945.90
4600	CHARGES FOR CURRENT SERVICES	1,959,334.00	929,104.53	0.00	1,030,229.47
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	10,102.54	0.00	(5,102.54)
<b>Revenue Total:</b>		<u>5,717,894.00</u>	<u>2,149,161.00</u>	<u>0.00</u>	<u>3,568,733.00</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,717,979.00	1,226,235.75	0.00	1,491,743.25
5100	SERVICES & SUPPLIES	1,921,217.00	863,283.80	21,600.02	1,036,333.18
5200	INTERNAL CHARGES	123,058.00	118,782.00	0.00	4,276.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	736,680.00	212,679.21	10,975.00	513,025.79
5700	DEPRECIATION	175,030.00	0.00	0.00	175,030.00
5900	RESERVES	34,000.00	5,000.00	0.00	29,000.00
<b>Expenditure Total:</b>		<u>5,707,964.00</u>	<u>2,425,980.76</u>	<u>32,575.02</u>	<u>3,249,408.22</u>
<b>Key Total:</b>		<u>9,930.00</u>	<u>(276,819.76)</u>	<u>(32,575.02)</u>	<u>319,324.78</u>
<b>Key: 153211 - ESTA ACCUMULATED CAPITAL OUT</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	1,998.62	0.00	(1,998.62)
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<u>0.00</u>	<u>1,998.62</u>	<u>0.00</u>	<u>(1,998.62)</u>
<b>Key Total:</b>		<u>0.00</u>	<u>1,998.62</u>	<u>0.00</u>	<u>(1,998.62)</u>
<b>Key: 153212 - ESTA GENERAL RESERVE</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	1,211.30	0.00	(1,211.30)
<b>Revenue Total:</b>		<u>0.00</u>	<u>1,211.30</u>	<u>0.00</u>	<u>(1,211.30)</u>
<b>Key Total:</b>		<u>0.00</u>	<u>1,211.30</u>	<u>0.00</u>	<u>(1,211.30)</u>
<b>Key: 153213 - ESTA-BUDGET STABILIZATION RESER</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	484.52	0.00	(484.52)
<b>Revenue Total:</b>		<u>0.00</u>	<u>484.52</u>	<u>0.00</u>	<u>(484.52)</u>
<b>Key Total:</b>		<u>0.00</u>	<u>484.52</u>	<u>0.00</u>	<u>(484.52)</u>
<b>Key: 612502 - SRTP TRANSPORT PLAN</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00

**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 612490 - ACIS-AUTOMATED CUSTOMER IS</b>					
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 612491 - NIGHT RIDER</b>					
<b>Revenue</b>					
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 612493 - JARC-LONE PINE/BISHOP</b>					
<b>Revenue</b>					
4060	TAXES - SALES	58,213.00	24,250.00	0.00	33,963.00
4400	AID FROM OTHER GOVT AGENCIES	56,299.00	29,086.02	0.00	27,212.98
4600	CHARGES FOR CURRENT SERVICES	24,000.00	12,236.76	0.00	11,763.24
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		138,512.00	65,572.78	0.00	72,939.22
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	82,534.00	34,962.53	0.00	47,571.47
5100	SERVICES & SUPPLIES	52,532.00	31,921.78	0.00	20,610.22
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
<b>Expenditure Total:</b>		138,511.00	70,329.31	0.00	68,181.69
<b>Key Total:</b>		1.00	(4,756.53)	0.00	4,757.53
<b>Key: 612494 - JARC-MAMMOTH EXPRESS</b>					
<b>Revenue</b>					
4060	TAXES - SALES	43,852.00	16,920.00	0.00	26,932.00
4400	AID FROM OTHER GOVT AGENCIES	43,852.00	18,317.95	0.00	25,534.05
4600	CHARGES FOR CURRENT SERVICES	22,000.00	10,547.88	0.00	11,452.12
<b>Revenue Total:</b>		109,704.00	45,785.83	0.00	63,918.17
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	61,059.00	22,222.68	0.00	38,836.32
5100	SERVICES & SUPPLIES	45,200.00	22,414.34	0.00	22,785.66
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
<b>Expenditure Total:</b>		109,704.00	48,082.02	0.00	61,621.98
<b>Key Total:</b>		0.00	(2,296.19)	0.00	2,296.19
<b>Key: 612496 - MONO COUNTY BUS SHELTERS</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00

**COUNTY OF INYO**

**Budget to Actuals with Encumbrances by Key/Income Grouping**

Ledger: GL

As Of 1/17/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Key: 612497 - GOOGLE TRANSIT PHASE 2</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	37.26	0.00	(37.26)
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	37.26	0.00	(37.26)
<b>Key Total:</b>		0.00	(37.26)	0.00	37.26
<b>Key: 612498 - CAPP-CLEAN AIR PROJECT PROGRAM</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 612499 - MOBILITY MANAGEMENT 14</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	0.00	0.00	0.00
<b>Key Total:</b>		0.00	0.00	0.00	0.00
<b>Key: 612489 - NON-EMERGENCY TRAN REIM</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	25,850.00	3,333.23	0.00	22,516.77
<b>Revenue Total:</b>		25,850.00	3,333.23	0.00	22,516.77
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	5,690.00	1,855.15	0.00	3,834.85
5100	SERVICES & SUPPLIES	20,330.00	9,353.08	0.00	10,976.92
<b>Expenditure Total:</b>		26,020.00	11,208.23	0.00	14,811.77
<b>Key Total:</b>		(170.00)	(7,875.00)	0.00	7,705.00
<b>Key: 612503 - BISHOP YARD-ESTA</b>					
<b>Revenue</b>					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4350	REV USE OF MONEY & PROPERTY	0.00	(31.16)	0.00	31.16
4400	AID FROM OTHER GOVT AGENCIES	120,000.00	0.00	0.00	120,000.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		120,000.00	(31.16)	0.00	120,031.16
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	10,648.99	10,975.00	98,376.01
<b>Expenditure Total:</b>		120,000.00	10,648.99	10,975.00	98,376.01
<b>Key Total:</b>		0.00	(10,680.15)	(10,975.00)	21,655.15

**COUNTY OF INYO  
UNDESIGNATED FUND BALANCES**

AS OF 06/30/2018

	Claim on Cash 1000	Accounts Receivable 1100,1105,1160	Loans Receivable 1140	Prepaid Expenses 1200	Accounts Payable 2000	Loans Payable 2140	Deferred Revenue 2200	Computed Fund Balance	Encumbrances	Fund Balance Undesignated
<b>ESTA - EASTERN SIERRA TRANSIT AUTHORI</b>										
1532 EASTERN SIERRA TRANSIT	2,040,120		94,949		35,144			2,099,925	21,600	2,078,325
1533 ESTA ACCUMULATED	838,200							838,200		838,200
1534 ESTA GENERAL RESERVE	508,050							508,050		508,050
1535 ESTA BUDGET STAB	203,218							203,218		203,218
6813 JARC-LONE PINE/BISHOP	25,572				257	68,500		(43,185)		(43,185)
6814 JARC-MAMMOTH EXPRESS	38,146				257			37,889		37,889
6817 GOOGLE TRANSIT PHASE 2	18							18		18
6818 CAPP-CLEAN AIR PROJECT	2,923							2,923		2,923
6819 MOBILITY MANAGEMENT 14	2,227							2,227		2,227
6820 NON-EMERGENCY TRAN REIM	536				302	8,206		(7,972)		(7,972)
6821 BISHOP YARD-ESTA	431					18,243		(17,812)	10,975	(28,787)
<b>ESTA Totals</b>	<b>3,659,441</b>		<b>94,949</b>		<b>35,960</b>	<b>94,949</b>		<b>3,623,481</b>	<b>32,575</b>	<b>3,590,906</b>
<b>Grand Totals</b>	<b>3,659,441</b>		<b>94,949</b>		<b>35,960</b>	<b>94,949</b>		<b>3,623,481</b>	<b>32,575</b>	<b>3,590,906</b>

# MONTHLY REPORT

DECEMBER 2017

	Dec-17	Nov-17	Percent Change	Dec-16	Percent Change
<b>PASSENGERS</b>					
Adult	105,680	36,450	189.9%	128,189	-17.6%
Senior	1,870	1,618	15.6%	1,633	14.5%
Disabled	919	962	-4.5%	1,001	-8.2%
Wheelchair	348	375	-7.2%	354	-1.7%
Child	14,556	6,235	133.5%	18,953	-23.2%
Child under 5	274	282	-2.8%	265	3.4%
<b>Total Passengers</b>	<b>123,647</b>	<b>45,922</b>	<b>169.3%</b>	<b>150,395</b>	<b>-17.8%</b>
<b>FARES</b>	<b>\$35,206.03</b>	<b>\$27,856.58</b>	<b>26.4%</b>	<b>\$34,277.55</b>	<b>2.7%</b>
<b>SERVICE MILES</b>	<b>80,838</b>	<b>66,762</b>	<b>21.1%</b>	<b>82,976</b>	<b>-2.6%</b>
<b>SERVICE HOURS</b>	<b>5,058</b>	<b>3,885</b>	<b>30.2%</b>	<b>5,365</b>	<b>-5.7%</b>
<b>PASSENGER PER SERVICE HOUR</b>	<b>24.45</b>	<b>11.82</b>	<b>106.8%</b>	<b>28.03</b>	<b>-12.8%</b>

## RIDERSHIP COMPARISON

REPORT MONTH - THIS YEAR/LAST YEAR					FISCAL YEAR TO DATE				
Route	Dec-17	Dec-16	Variance	% Change	Route	FY 17/18	FY 16/17	Variance	% Change
Mammoth Express	365	406	-41	-10.1%	Mammoth Express	2,217	2,382	-165	-6.9%
Lone Pine to Bishop	197	303	-106	-35.0%	Lone Pine to Bishop	1,699	2,189	-490	-22.4%
Lone Pine DAR	360	285	75	26.3%	Lone Pine DAR	1,982	1,917	65	3.4%
Tecopa	6	4	2	50.0%	Tecopa	61	43	18	41.9%
Walker DAR	177	212	-35	-16.5%	Walker DAR	1,215	1,178	37	3.1%
Bridgeport to G'Ville	43	50	-7	-14.0%	Bridgeport to G'Ville	265	206	59	28.6%
Benton to Bishop	42	25	17	68.0%	Benton to Bishop	164	151	13	8.6%
Bishop DAR	3,553	3,257	296	9.1%	Bishop DAR	21,115	20,004	1,111	5.6%
Nite Rider	445	421	24	5.7%	Nite Rider	2,271	2,114	157	7.4%
Mammoth FR	25,344	30,740	-5,396	-17.6%	Mammoth FR	215,113	231,490	-16,377	-7.1%
Mammoth DAR	277	243	34	14.0%	Mammoth DAR	1,848	1,883	-35	-1.9%
Reno	536	375	161	42.9%	Reno	4,270	3,877	393	10.1%
Lancaster	334	333	1	0.3%	Lancaster	3,090	2,684	406	15.1%
MMSA	91,584	113,293	-21,709	-19.2%	MMSA	116,444	136,589	-20,145	-14.7%
June Lake Shuttle	384	448	-64	-14.3%	June Lake Shuttle	1,066	823	243	29.5%
<b>TOTALS</b>	<b>123,647</b>	<b>150,395</b>	<b>-26,748</b>	<b>-17.8%</b>	<b>TOTALS:</b>	<b>478,553</b>	<b>571,257</b>	<b>-92,704</b>	<b>-16.2%</b>



## PASSENGERS PER SERVICE HOUR

REPORT MONTH - THIS YEAR/LAST YEAR				PAX MILES/ SVC HOUR	FISCAL YEAR TO DATE				PAX MILES/ SVC HOUR
Route	Dec-17	Dec-16	% Change		Route	FY 17/18	FY 16/17	% Change	
Mammoth Express	4.58	3.37	36.0%		Mammoth Express	4.18	3.19	31.1%	
Lone Pine to Bishop	1.96	2.38	-17.5%		Lone Pine to Bishop	2.62	3.09	-15.2%	
Lone Pine DAR	2.57	1.94	32.6%		Lone Pine DAR	2.28	2.19	4.1%	
Tecopa	0.47	1.00	N/A		Tecopa	0.89	0.94	-5.6%	
Walker DAR	1.18	1.66	-28.9%		Walker (total)	1.33	1.55	-14.4%	
Bridgeport to G'Ville	1.57	1.85	-14.8%		Bridgeport to G'Ville	1.65	1.22	35.3%	
Benton to Bishop	2.65	1.90	39.4%		Benton to Bishop	2.05	1.98	3.4%	
Bishop DAR	4.03	3.60	12.0%		Bishop DAR	3.93	3.71	5.8%	
Nite Rider	5.01	5.00	0.3%		Nite Rider	5.06	4.99	1.4%	
Mammoth FR	25.41	28.53	-10.9%		Mammoth FR	22.21	25.95	-14.4%	
Mammoth DAR	1.56	1.23	26.3%		Mammoth DAR	1.63	1.70	-3.9%	
Reno	2.04	1.54	32.0%		Reno	2.61	2.82	-7.5%	
Lancaster	1.68	2.41	-30.3%		Lancaster	2.44	3.23	-24.4%	
MMSA	48.94	54.93	-10.9%		MMSA	45.81	51.75	-11.5%	
June Lake Shuttle	7.26	4.93	47.4%	June Lake Shuttle	2.35	4.48	-47.5%		
<b>Total</b>	<b>24.45</b>	<b>28.03</b>	<b>-12.8%</b>	<b>152.33</b>	<b>Total</b>	<b>16.78</b>	<b>20.01</b>	<b>-16.2%</b>	<b>292.05</b>
				<b>170.75</b>					<b>239.64</b>

Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Svc Hours	Yd Mi	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Dec-17																	
Mammoth Express	\$1,887.50	295	51	5	0	2	12	365	100	80	3,478	3,419	5.17	.55	4.58	43.6	0.11
Lone Pine to Bishop	\$1,004.50	104	68	13	6	4	2	197	120	100	4,649	4,306	5.10	.23	1.96	46.3	0.05
Lone Pine DAR	\$888.80	3	231	57	17	52	0	360	147	140	1,398	1,393	2.47	.64	2.57	10.0	0.26
Tecopa	\$30.00	0	6	0	0	0	0	6	13	13	343	119	5.00	.25	.47	26.8	0.05
Walker DAR	\$541.30	13	31	132	0	1	0	177	160	150	1,379	1,265	3.06	.43	1.18	9.2	0.14
Bridgeport to G'Ville	\$270.00	2	41	0	0	0	0	43	32	27	755	505	6.28	.53	1.57	27.6	0.09
Benton to Bishop	\$237.50	21	5	16	0	0	0	42	33	16	1,567	824	5.65	.29	2.65	98.9	0.05
Bishop DAR	\$8,009.30	1,235	1,210	531	296	66	215	3,553	956	882	9,767	8,841	2.25	.91	4.03	11.1	0.40
Nite Rider	\$1,791.60	357	22	25	26	2	13	445	91	89	1,243	1,213	4.03	1.48	5.01	14.0	0.37
Mammoth FR	\$0.00	22,526	0	30	0	2,788	0	25,344	1,059	997	13,449	12,726	N/A	N/A	25.41	13.5	1.99
Mammoth DAR	\$684.00	158	17	65	0	9	28	277	179	178	666	604	2.47	1.13	1.56	3.7	0.46
Reno	\$8,810.78	366	123	22	1	23	1	536	302	263	12,048	11,125	16.44	.79	2.04	45.8	0.05
Lancaster	\$6,110.75	234	65	22	2	8	3	334	226	199	9,727	9,589	18.30	.64	1.68	48.9	0.03
MMSA	\$0.00	79,983	0	1	0	11,600	0	91,584	2,102	1,871	24,673	23,291	N/A	N/A	48.94	13.2	3.93
June Lake Shuttle	\$4,940.00	383	0	0	0	1	0	384	73	53	2,061	1,618	12.86	3.05	7.26	39.0	0.24
Total	\$35,206.03	105,680	1,870	919	348	14,556	274	123,647	5,594	5,058	87,203	80,838	.28	.44	24.45	17.2	1.53
Dec-16																	
Mammoth Express	\$2,253.75	280	67	14	0	31	14	406	155	121	4,937	4,789	5.55	.47	3.37	40.9	0.08
Lone Pine to Bishop	\$1,533.75	179	77	33	5	8	1	303	151	127	5,804	5,608	5.06	.27	2.38	45.6	0.05
Lone Pine DAR	\$731.20	39	121	63	13	46	3	285	154	147	1,330	1,330	2.57	.55	1.94	9.0	0.21
Tecopa	\$20.00	0	4	0	0	0	0	4	6	4	164	82	5.00	.24	1.00	41.0	0.05
Walker DAR	\$651.30	0	22	190	0	0	0	212	136	128	1,422	1,267	3.07	.51	1.66	11.1	0.17
Bridgeport to G'Ville	\$377.50	8	42	0	0	0	0	50	32	27	871	605	7.55	.62	1.85	32.2	0.08
Benton to Bishop	\$139.50	6	4	15	0	0	0	25	26	13	1,214	587	5.58	.24	1.90	92.3	0.04
Bishop DAR	\$7,343.40	1,070	1,104	497	293	113	180	3,257	970	905	9,797	8,825	2.25	.83	3.60	10.8	0.37
Nite Rider	\$1,623.60	294	17	66	36	0	8	421	86	84	1,241	1,241	3.86	1.31	5.00	14.7	0.34
Mammoth FR	\$0.00	26,789	0	1	0	3,950	0	30,740	1,125	1,077	15,074	14,463	N/A	N/A	28.53	14.0	2.13
Mammoth DAR	\$584.60	124	24	39	1	4	51	243	201	197	633	550	2.41	1.06	1.23	3.2	0.44
Reno	\$7,292.70	240	84	35	3	9	4	375	266	243	10,214	10,041	19.45	.73	1.54	42.0	0.04
Lancaster	\$5,976.25	227	67	25	3	7	4	333	155	138	6,681	6,576	17.95	.91	2.41	48.4	0.05
MMSA	\$0.00	98,485	0	23	0	14,785	0	113,293	2,215	2,063	27,231	24,682	N/A	N/A	54.93	13.2	4.59
June Lake Shuttle	\$5,750.00	448	0	0	0	0	0	448	106	91	2,618	2,330	12.83	2.47	4.93	28.8	0.19
Total	\$34,277.55	128,189	1,633	1,001	354	18,953	265	150,395	5,784	5,365	89,231	82,976	.23	.41	28.03	16.6	1.81

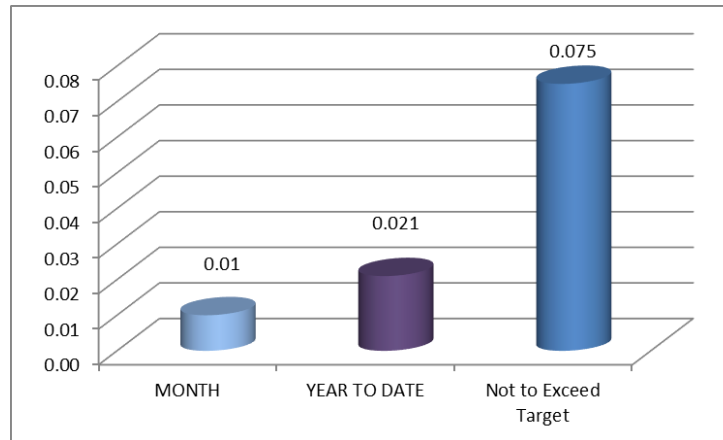
VARIANCE BY ROUTE (RAW NUMBERS) – December 2017 to December 2016																	
ROUTES	FARES	ADULTS	SNR	DIS	W/C	CHILD	FREE	TOTAL PAX	YD HOURS	SVC HOURS	YD MILES	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-\$366.25	15	-16	-9	0	-29	-2	-41	-55	-41	-1459	-1370	-0.38	0.08	1.21	2.71	0.02
Lone Pine to Bishop	-\$529.25	-75	-9	-20	1	-4	1	-106	-30	-27	-1155	-1302	0.04	-0.04	-0.42	0.74	-0.01
Lone Pine DAR	\$157.60	-36	110	-6	4	6	-3	75	-7	-7	68	63	-0.10	0.09	0.63	0.94	0.04
Tecopa	\$10.00	0	2	0	0	0	0	2	7	9	179	37	0.00	0.01	-0.53	-14.17	0.00
Walker DAR	-\$110.00	13	9	-58	0	1	0	-35	24	22	-43	-2	-0.01	-0.09	-0.48	-1.94	-0.03
Bridgeport to G'Ville	-\$107.50	-6	-1	0	0	0	0	-7	0	0	-116	-100	-1.27	-0.09	-0.27	-4.54	0.00
Benton to Bishop	\$98.00	15	1	1	0	0	0	17	7	3	353	237	0.07	0.05	0.75	6.54	0.01
Bishop DAR	\$665.90	165	106	34	3	-47	35	296	-14	-23	-30	16	0.00	0.07	0.43	0.25	0.03
Nite Rider	\$168.00	63	5	-41	-10	2	5	24	5	5	2	-28	0.17	0.17	0.02	-0.72	0.03
Mammoth FR	\$0.00	-4263	0	29	0	-1162	0	-5396	-66	-80	-1625	-1737	N/A	N/A	-3.12	-0.51	-0.13
Mammoth DAR	\$99.40	34	-7	26	-1	5	-23	34	-22	-19	33	54	0.06	0.07	0.32	0.53	0.02
Reno	\$1,518.08	126	39	-13	-2	14	-3	161	36	20	1834	1084	-3.01	0.07	0.49	3.75	0.01
Lancaster	\$134.50	7	-2	-3	-1	1	-1	1	70	61	3046	3013	0.35	-0.27	-0.73	0.54	-0.02
MMSA	\$0.00	-18,502	0	-22	0	-3,185	0	-21,709	-112	-191	-2,558	-1,391	N/A	N/A	-5.98	-0.02	-0.66
June Lake Shuttle	-\$810.00	-65	0	0	0	1	0	-64	-33	-38	-557	-712	0.03	0.59	2.33	10.18	0.05
VARIANCE BY ROUTE (PERCENTAGE) – December 2017 to December 2016																	
Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Total Svc Hours	Yd Mi	TOT SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	-16%	5%	-24%	-64%		-94%	-14%	-10%	-35%	-34%	-30%	-29%	-7%	17%	36%	7%	26%
Lone Pine to Bishop	-35%	-42%	-12%	-61%	20%	-50%	100%	-35%	-20%	-21%	-20%	-23%	1%	-15%	-18%	2%	-15%
Lone Pine DAR	22%	-92%	91%	-10%	31%	13%	-100%	26%	-5%	-5%	5%	5%	-4%	16%	33%	10%	21%
Tecopa	50%		50%					50%	132%	220%	109%	45%	0%	3%	-53%	-35%	3%
Walker DAR	-17%		41%	-31%				-17%	18%	17%	-3%	0%	0%	-17%	-29%	-17%	-16%
Bridgeport to G'Ville	-28%	-75%	-2%					-14%	0%	1%	-13%	-17%	-17%	-14%	-15%	-14%	3%
Benton to Bishop	70%	250%	25%	7%				68%	26%	21%	29%	40%	1%	21%	39%	7%	20%
Bishop DAR	9.1%	15.4%	9.6%	6.8%	1.0%	-41.6%	19.4%	9.1%	-1.4%	-2.6%	-0.3%	0.2%	0.0%	8.9%	12.0%	2.3%	8.9%
Nite Rider	10%	21%	29%	-62%	-28%		63%	6%	6%	5%	0%	-2%	4%	13%	0%	-5%	8%
Mammoth FR		-16%		2900%		-29%		-18%	-6%	-7%	-11%	-12%	N/A	N/A	-11%	-4%	-6%
Mammoth DAR	17%	27%	-29%	67%	-100%	125%	-45%	14%	-11%	-10%	5%	10%	3%	7%	26%	17%	4%
Reno	21%	53%	46%	-37%	-67%	156%	-75%	43%	14%	8%	18%	11%	-15%	9%	32%	9%	29%
Lancaster	2%	3%	-3%	-12%	-33%	14%	-25%	0%	45%	44%	46%	46%	2%	-30%	-30%	1%	-31%
MMSA		-19%		-96%		-22%		-19%	-5%	-9%	-9%	-6%	N/A	N/A	4%	77%	1%
June Lake Shuttle	-14%	-15%						-14%	-31%	-42%	-21%	-31%	0%	24%	47%	35%	23%

## Comments

There were no comments received for the month of December 2017.

- December 2<sup>nd</sup> – Passenger wrote to complain of a long wait for the Red Line bus at Main Lodge. Date of incident not specified. May have been Thanksgiving weekend when road from Main Lodge to The Village backed up with traffic.

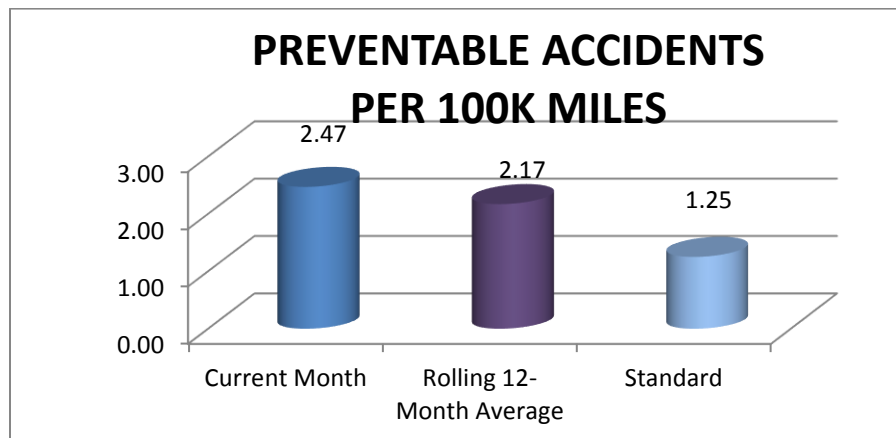
### COMPLAINTS PER 1,000 PASSENGERS



## Accident/Incidents

There were two preventable accidents in December 2017.

- December 16<sup>th</sup> - ESTA bus misjudged distance to concrete base for parking lot light scraping right front corner of the bus on the base.
- December 24<sup>th</sup> - ESTA bus turning right onto Hillside clipped snow stake with right rear bumper



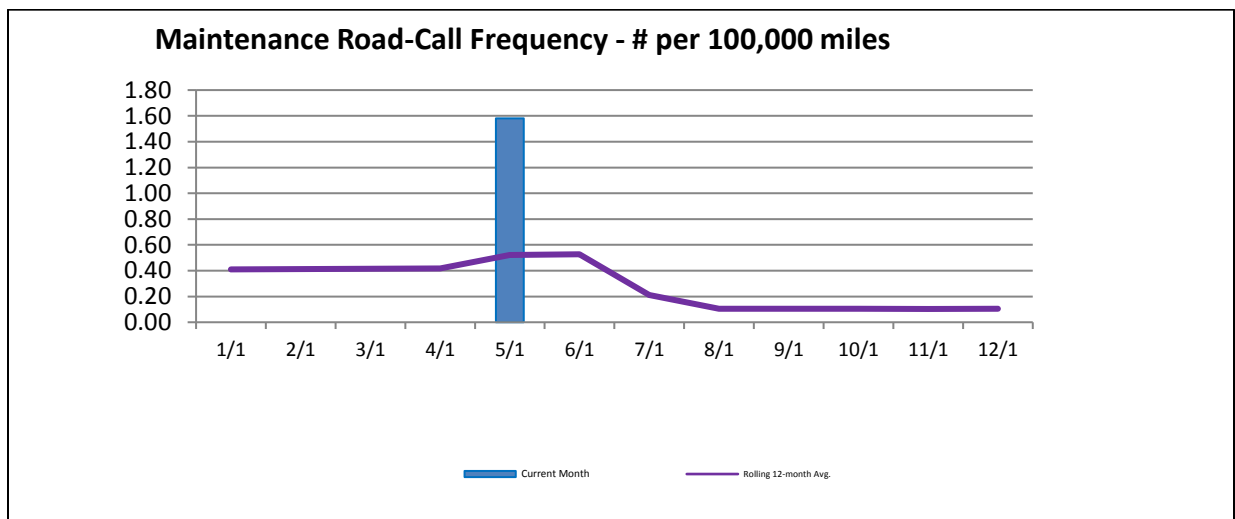
## Missed Runs

There were missed run in December 2017.

- December 11<sup>th</sup> – Trolley 3 ended early
- December 20<sup>th</sup> – 395 Route to Lancaster did not operate, US 395 closed due to wind
- December 20<sup>th</sup> – Lone Pine Express mid-day did not operate, US 395 closed due to wind

## Road Call Frequency

There were no Road Calls during the month of December 2017. The rolling 12-month road call frequency is 0.10 per 100,000 miles traveled.



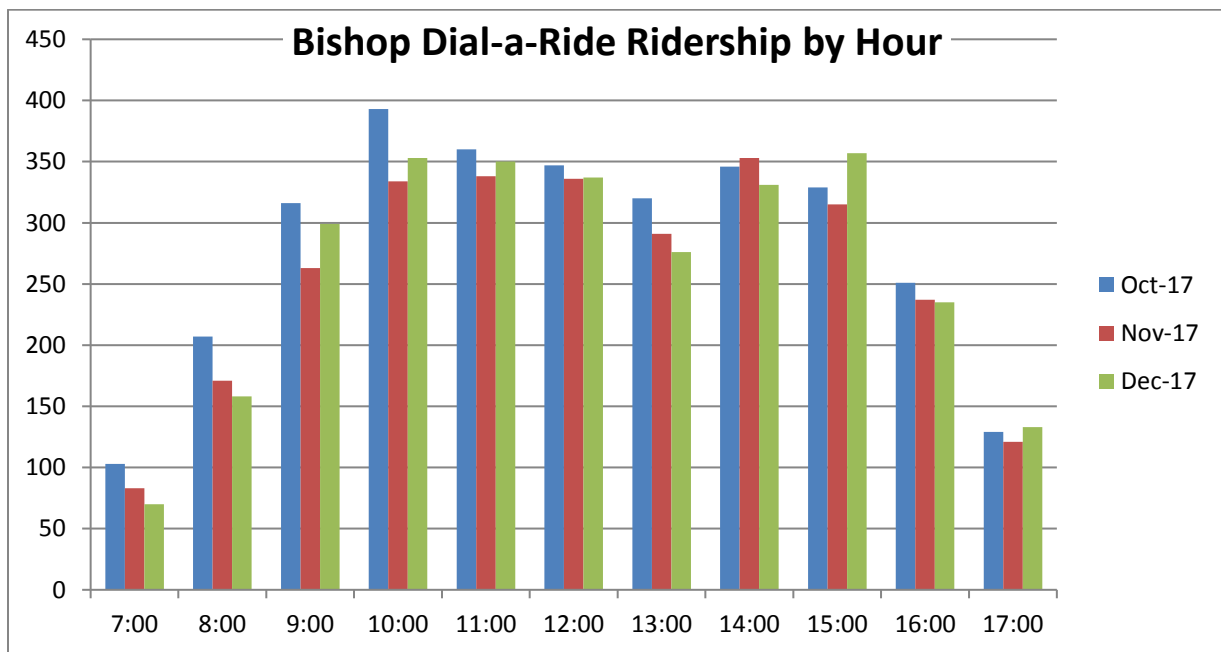
## Bishop Area Dial-A-Ride Wait Times

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

### DECEMBER 2017

		Percent	Goal
<b>IMMEDIATE RESPONSE TRIPS</b>			
Total Trips:	1,962	75% of trips	
Average Wait Time (min.):	17		< 20 minutes
# > 30 minute wait:	243	12.4 %	< 5%
<b>ADVANCE RESERVATION TRIPS</b>			
Total Trips:	669	25% of trips	
On Time Trips (± 10 min.)	576	86.1 %	
<b>TOTAL SCHEDULED TRIPS</b>			
No-Shows	277 / 80	9.3 % / 6.0 %	Incl / Excl Ckpts
Cancellations	71	2.4 %	

\* Not including first few hours of Friday, December 15 and Thursday December 21 due to dispatching software upgrades.



# Tecopa Summary 2015 - 2017

Date	ADULTS	SENIORS	TOTAL
1/8/2015	0	9	9
1/22/2015	0	10	10
2/5/2015	0	8	8
2/19/2015	0	7	7
3/5/2015	0	9	9
3/19/2015	0	8	8
4/23/2015	0	8	8
5/21/2015	0	2	4
6/4/2015	0	6	6
6/18/2015	0	6	6
7/9/2015	0	8	8
7/23/2015	0	4	4
8/6/2015	0	4	4
8/20/2015	0	8	8
9/3/2015	0	6	6
9/17/2015	0	7	7
10/8/2015	0	6	6
10/22/2015	0	8	8
11/5/2015	0	6	6
11/19/2015	0	8	8
12/3/2015	0	6	6
12/17/2015	0	7	7
<b>Grand Total</b>	<b>0</b>	<b>151</b>	<b>153</b>

**2015 Total Daily Average 6.95455**

Date	ADULTS	SENIORS	TOTAL
1/7/2016	0	5	5
1/21/2016	0	7	7
2/11/2016	0	6	6
2/25/2016	0	4	4
3/10/2016	0	4	4
3/24/2016	0	6	6
4/7/2016	0	4	4
4/21/2016	0	4	4
5/12/2016	0	2	2
6/22/2016	0	2	2
7/6/2016	0	4	4
7/20/2016	0	6	6
8/10/2016	0	4	4
8/24/2016	0	2	3
10/5/2016	0	2	2
10/19/2016	0	4	4
11/2/2016	0	6	6
11/16/2016	0	4	4
11/30/2016	0	2	2
12/14/2016	0	4	4
<b>Grand Total</b>	<b>0</b>	<b>82</b>	<b>83</b>

**2016 Total Daily Average 4.15**

Date	ADULTS	SENIORS	TOTAL
1/11/2017	0	1	1
2/8/2017	0	4	4
2/22/2017	0	4	4
3/8/2017	0	4	4
4/5/2017	0	2	2
4/26/2017	0	2	2
5/17/2017	0	1	1
6/7/2017	0	6	6
6/21/2017	0	2	2
7/5/2017	0	4	4
7/19/2017	0	4	4
8/16/2017	0	4	4
8/30/2017	0	4	4
9/13/2017	0	4	4
9/27/2017	0	4	4
10/11/2017	2	6	8
10/25/2017	0	7	7
11/15/2017	0	10	10
11/29/2017	0	6	6
12/13/2017	0	4	4
12/27/2017	0	2	2
<b>Grand Total</b>	<b>2</b>	<b>85</b>	<b>87</b>

**2017 Total Daily Average 4.14286**