



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

Regular Meeting  
Friday, August 10, 2018  
Meeting Location:  
City of Bishop Council Chambers  
301 West Line St, Bishop, California  
11:00 am

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 July 20, 2018

**6. CLOSED SESSION**

DISCUSSION/POSSIBLE ACTION

- a. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director.
- b. Conference with Labor Negotiators. (Pursuant to Government Code Section 54957.6) – Authority designated representatives; Joe Rye, John Vallejo. Bargaining Group; ESTA-EEA, ESTA-MCEA.

**7. REPORT ON CLOSED SESSION AS REQUIRED BY LAW**

**8. CONSENT AGENDA**

ACTION

(All matters on the consent agenda are to be approved on one motion unless a board member requests separate action on a specific item.)

- a. Financial Audit Services Contract and Engagement Letter Approval
- b. Ratify a Letter of Support for the Town of Mammoth Lakes' ATP Cycle 4 Grant Application

- 9. ESTA STAFFING UPDATE** INFORMATION/ POSSIBLE ACTION  
An update on the status of ESTA’s staffing levels and fall recruiting efforts.
- 10. EMPLOYEE INCENTIVE AND TRAINING PROGRAM** INFORMATION  
An update on the newly authorized Employee Incentive and Training Program authorized by the Board on July 20, 2018.
- 11. EMPLOYEE OF THE QUARTER** (2nd Quarter 2018) INFORMATION
- 12. THE LIMITED ROUTE UPDATE ON FUTURE SERVICE OPTIONS** INFORMATION/ POSSIBLE ACTION  
An update on discussions with the Town of Mammoth Lakes on a bus turnaround and an overview of service provision options in this area of Old Mammoth with and without the turnaround, including a recommendation to continue reduced lifeline service to the area for the 2018-19 school year.
- 13. STATE OF GOOD REPAIR PROGRAM PROJECT LIST** ACTION  
Staff recommendation: The Board is requested to pass and approve Resolution 2018-09, authorizing the list of projects for State of Good Repair Program funding for FY 2018-19.
- 14. ORGANIZATIONAL ASSESSMENT & TRIENNIAL AUDIT RECOMMENDATIONS UPDATE** INFORMATION  
An update on the status of ESTA’s Organizational Assessment and Triennial Audit Recommendations is presented as an information item for the board.
- 15. FINANCIAL REPORT** RECEIVE AND FILE  
a. Preliminary FY 2017/18 report for the period ending June 30, 2018  
b. FY 2018/19 report for the period ending August 8, 2018
- 16. OPERATIONS REPORT** RECEIVE AND FILE  
July 2018
- 17. REPORTS** INFORMATION  
a. Board Members  
b. Executive Director
- 18. FUTURE AGENDA ITEMS**
- 19. ADJOURNMENT** ACTION  
The next scheduled regular meeting will be September 21, 2018 in the City of Bishop.

# EASTERN SIERRA TRANSIT AUTHORITY

## Minutes of Friday, July 20, 2018 Regular Meeting

The meeting of the Board of Directors of the Eastern Sierra Transit Authority was called to order at 8:35 a.m. on Friday, July 20, 2018 at the Town of Mammoth Lakes Council Chambers Minaret Village Shopping Center, Suite Z, Mammoth Lakes, California. The following members were present: Bob Gardner, Jeff Griffiths, Kirk Stapp, Jim Ellis, and Dan Totheroh. Director Schwartz joined the meeting at 8:39. Director Sauser was absent. Director Gardner led the pledge of allegiance.

Public Comments	None.
Approval of Minutes	Moved by Director Gardner and seconded by Director Griffiths to approve the minutes of the Friday June 15, 2018 meeting. Motion carried 3-0, with Directors Ellis and Totheroh abstaining and Directors Schwartz and Sauser absent.
Mammoth Staffing & Service Level Review	<p>Karie Bentley presented Mammoth Staffing &amp; Service Level Review. Mammoth Town Manager Dan Holler made a public comment.</p> <p>Motion by Director Griffiths to authorize discontinuation of Limited service route in Mammoth Lakes beginning 7/28/18 until school starts. Second by Director Stapp. Motion carried 6-0 with Director Sauser absent.</p>
Organizational Assessment & Triennial Audit Recommendations Update	Karie Bentley presented the Organizational Assessment & Triennial Audit recommendations update.
Fiscal Year 2018/19 Budget Correction	Moved by Director Garner and seconded by Director Ellis to approve correction of FY 2018/19 Eastern Sierra Transit Authority Operating Budget for Reno & Lancaster budget units. Motion carried 6-0, with Director Sauser absent.
Resolution 2018-09	Motion by Director Gardner and seconded by Director Totheroh to approve Resolution 2018-08 authorizing the execution of a grant application for Section 5339 funding to construct an Operations and Administration Facility at the Bishop Airport, and to approve expenditure of \$200,000 in matching funds. Motion carried 6-0 with Director Sauser absent.
Financial Report Preliminary FY 2017/18	Karie Bentley presented the Financial Audit report for the period ending June 30, 2018 as of July 18, 2018.

Financial Report 2018/19	Karie Bentley presented the Financial Report for FY 2017/18 report for the period ending July 18, 2018.
Operations Report	Karie Bentley presented the Operations Report for June 2018.
Board Member Reports	<p>Director Griffiths will continue to liaison with Karie Bentley &amp; Joe Rye.</p> <p>Director Schwartz inquired about Bishop Creek Shuttle. Ms. Bentley reported that drivers indicate ridership is up and it is doing well.</p> <p>Director Stapp spoke about huge support for ESTA, the need to address the driver shortage, and that Town Council is seriously looking at supporting ESTA with funding or whatever it needs to address the problem.</p>
Executive Director Report	Karie Bentley reported submitting the 5311 grant application and is looking forward to Mr. Rye coming on board. Ms. Bentley also reported attending meetings with staff from the Town of Mammoth Lakes and appreciates their support.
Future Agenda Items	None
Closed Session	<p>Open session was recessed at 9:55 a.m. to convene in closed session with Director Sauser absent to consider:</p> <ol style="list-style-type: none"> <li>a. Public employment, employee recruitment. (Pursuant to Government Code Section 54957(b)(1)). Position: Executive Director</li> <li>b. Conference with Labor Negotiators. (Pursuant to Government Code Section 54957.6) – Authority designated representatives; Karie Bentley, John Vallejo. Bargaining Group; ESTA-EEA.</li> </ol>

## **STAFF REPORT**

Subject: Financial Audit Services Contract and Engagement Letter Approval

Initiated by: Karie Bentley, Administration Manager

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### **BACKGROUND:**

The Eastern Sierra Transit Authority is required to have an independent audit each year. At the June 15, 2018 Board Meeting, CliftonLarsonAllen LLP (CLA) was selected to provide these financial auditing services. Staff facilitated discussions with the Inyo County Auditor's Office, legal and CLA until the contract was agreeable to all parties.

### **ANALYSIS:**

Although staff was empowered to execute the contract, CliftonLarsonAllen LLP requested that the governing board also approve their engagement letter, which is included as an attachment to the contract. ESTA's legal counsel, and Inyo County's auditor, have approved both the contract and the engagement letter which are attached to this item.

### **FINANCIAL CONSIDERATIONS**

Eastern Sierra Transit will be responsible for payment as outlined in the original RFP. The cost will be \$15,140.00 for year one, with a single audit cost (if needed) of \$1,800 for year one.

### **RECOMMENDATION**

Board is requested to approve the contract and Letter of Engagement to retain CLA.

**PROFESSIONAL SERVICES  
AGREEMENT FOR AUDITING SERVICES**

THIS AGREEMENT is made and entered into this 1st day of July, 2018, by and between the EASTERN SIERRA TRANSIT AUTHORITY, a joint powers authority, hereinafter referred to as "ESTA", and "CliftonLarsonAllen" a limited liability partnership hereinafter referred to as "AUDITOR".

IN CONSIDERATION of the covenants hereinafter set forth, the parties hereto mutually agree as follows:

ARTICLE I

SCOPE OF AUDITOR'S SERVICES

AUDITOR shall perform auditing services and duties that are set forth in Exhibit "A" to this Agreement, which is attached hereto and incorporated herein by this reference. ESTA shall notify AUDITOR on or before August 31 of each year of the agreement, in writing, whether or not AUDITOR'S services shall include: (a) a single audit of federal financial assistance; and/or (b) preparation of ESTA'S comprehensive annual financial report (CAFR); and/or (c) preparation of ESTA's State Controller's Reports.

Notwithstanding services described above, ESTA may request and AUDITOR may agree to perform other services. The scope of such services and compensation shall be agreed to in writing, signed by both parties and shall become a part of this Agreement.

ARTICLE II

PERFORMANCE OF SERVICES

AUDITOR shall perform all services and duties pursuant to this Agreement in a professional and timely manner, at the direction of the Executive Director, or his designee. All directives, instructions, or other communications from ESTA to AUDITOR shall be through only the Executive Director, or his designee.

ARTICLE III

TERM

This Agreement shall commence on 1st day of July, 2018, and shall terminate on upon completion of audit services for fiscal years ending June 30, 2018 through June 30, 2020, as listed in Exhibit "B". The term of this agreement may be extended to include audit services for subsequent fiscal years, with written authorization from the Executive Director.

## ARTICLE IV

### COMPENSATION FOR SERVICES

ESTA shall pay AUDITOR for auditing services rendered and costs incurred pursuant to this Agreement in accordance with the amounts set forth in Exhibit "B". Notwithstanding any and all provisions of this Agreement, in no event shall compensation for the services exceed the amounts identified in Exhibit "B" each fiscal year, unless authorized in writing by ESTA.

All payments due AUDITOR shall be paid to:

CliftonLarsonAllen LLP  
PO Box 31001-2418  
Pasadena, CA 91110-2418

AUDITOR will submit invoices monthly for the percentage of work completed in the previous month. ESTA agrees to pay all undisputed invoice amounts within thirty (30) days of receipt of the invoice. ESTA agrees to use its best efforts to notify AUDITOR of any disputed invoice amounts within ten (10) days of the receipt of each invoice. However, ESTA'S failure to timely notify AUDITOR of a disputed amount shall not be deemed a waiver of ESTA'S right to dispute such amount or percentage.

## ARTICLE V

### PERSONNEL

AUDITOR shall provide all personnel necessary to properly perform the services and duties required under this Agreement and shall at all times direct such personnel in the performance of such services and duties. Elba Zuniga, CPA, will lead the audit and shall serve as the principal liaison between ESTA and AUDITOR.

## ARTICLE VI

### DUTIES OF ESTA

ESTA shall provide or make available to AUDITOR, without charge or expense, all information, data, records, maps, reports, plans, equipment, or other material in its possession necessary for carrying out the services and duties contemplated under this Agreement.

## ARTICLE VII

### OWNERSHIP OF DOCUMENTS

ESTA and AUDITOR agree that all records, data, reports or other documentation prepared by AUDITOR, in response to, or as a result of the performance of this

Agreement shall be the sole property of AUDITOR. ESTA and AUDITOR acknowledge and agree that all records, data, reports or other documentation prepared by AUDITOR pursuant to this Agreement shall be retained by AUDITOR for five years after the date of the audit report, or for any additional period requested by a body having regulatory authority over ESTA.

## ARTICLE VIII

### CONFLICT OF INTEREST

- A. All information gained by AUDITOR in performance of this Agreement shall be considered confidential and shall not be released by AUDITOR without ESTA'S prior written authorization excepting that information which is a public record and subject to disclosure pursuant to the Public Records Act (Government Code Section 6250 et seq.). AUDITOR, its officers, employees, agents, or subcontractors, shall not voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning ESTA or cooperate in any way with a party who may be adverse to ESTA or whom AUDITOR reasonably should know may be adverse in any subsequent litigation. AUDITOR shall incur no liability under this Agreement for material submitted by it, which are later released by ESTA, its officers, employees, or agents. AUDITOR shall also incur no liability for statements made by it at any public meeting, or for any document released by it for which prior written ESTA authorization was obtained.

If AUDITOR or any of its officers, employees, or subcontractors does voluntarily provide information in violation of this Agreement, ESTA has the right to reimbursement and indemnity from AUDITOR for any damages caused by AUDITOR'S conduct, including without limitation reasonable attorney's fees.

AUDITOR shall, if legally permitted to, promptly notify ESTA should AUDITOR, its officers, employees, agents or subcontractors be served with any Summons, Complaint, Subpoena, Notice of Deposition, Request for Documents, Interrogatories, Request for Admissions or other discovery requests from any party regarding this Agreement and the work performed hereunder, ESTA retains the right, but not the obligation, to represent AUDITOR and/or to be present at any deposition, hearing, or similar proceeding. AUDITOR agrees to cooperate fully with ESTA and to provide ESTA with the opportunity to review any response to discovery requests provided by AUDITOR. However, ESTA'S right to review any such response does not imply or mean the right by ESTA to control, direct, or rewrite said response.

ESTA warrants that AUDITOR will have fully met the requirements of this provision by obtaining ESTA'S written approval prior to providing documents, testimony, or



declarations; Consulting with ESTA before responding to a Subpoena or court order; in the case of depositions upon providing Notice to ESTA of same; or providing ESTA opportunity to review discovery responses prior submission. For purposes of this section, a written authorization from ESTA shall include a "faxed" letter.

- B. AUDITOR covenants that neither it nor any officer or principal of its firm have any interest, nor shall they acquire any interest, either directly or indirectly, which will conflict in any manner or degree with the performance of their services hereunder. AUDITOR further covenants that in the performance of this Agreement, no person having such interest shall be employed by it as an officer, employee, agent, or subcontractor. AUDITOR further covenants that AUDITOR has not contracted with nor is performing any services, either directly or indirectly, with the developer(s) and/or property owner(s) and/or firm(s) and/or partnership(s) owning property in ESTA or the study area and further covenants and agrees that AUDITOR and/or its subcontractors shall provide no service or enter into any contract with any developer(s) and/or property owner(s) and/or firm(s), and/or partnership(s) owning property in ESTA and/or study area prior to completion of this Agreement.

#### ARTICLE IX

##### INDEMNIFICATION

- A. Indemnification. AUDITOR will defend, indemnify and hold harmless ESTA, its Board of Directors, Auditor-Controller, Treasurer and its officers, employees and agents (collectively "ESTA"), against any claim, loss or liability that arises because of the sole or primary negligence or willful misconduct of AUDITOR, its agents, officers or employees, in performing any of the services under this Agreement. ESTA will indemnify and hold harmless AUDITOR, its agents, officers or employees against any claim, loss or liability that arises because of the sole or primary negligence or willful misconduct of ESTA personnel or its other agents or if AUDITOR is named as a party in a lawsuit simply because AUDITOR is performing work on ESTA'S behalf and there is no allegation of any wrongdoing on the part of the AUDITOR.

#### ARTICLE X

##### INSURANCE

- A. Without limiting Auditor's indemnification of Agency, and prior to commencement of Work, Auditor shall obtain, provide and maintain at its own expense during the term of this Agreement, policies of insurance of the type and amounts described below and, in a form, satisfactory to Agency and shall provide proof of insurance to ESTA prior to commencement of work.

- B. **General liability insurance.** Auditor shall maintain commercial general liability insurance with coverage at least as broad as Insurance Services Office form CG 00 01, in an amount not less than \$1,000,000 per occurrence, 2,000,000 general aggregate, for bodily injury, personal injury, and property damage, including without limitation, blanket contractual liability.
- C. **Automobile liability insurance.** Auditor shall maintain automobile insurance at least as broad as Insurance Services Office form CA 00 01 covering bodily injury and property damage for all activities of the Auditor arising out of or in connection with Work to be performed under this Agreement, including coverage for any owned, hired, non-owned or rented vehicles, in an amount not less than 1,000,000 combined single limit for each accident.
- D. **Professional liability (errors & omissions) insurance.** Auditor shall maintain professional liability insurance that covers the Services to be performed in connection with this Agreement, in the minimum amount of \$1,000,000 per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this agreement and Auditor agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this agreement.
- E. **Workers' compensation insurance.** Auditor shall maintain Workers' Compensation Insurance (Statutory Limits) and Employer's Liability Insurance (with limits of at least \$1,000,000).

Auditor shall submit to Agency, along with the certificate of insurance, a Waiver of Subrogation endorsement in favor of ESTA, its officers, agents, employees and volunteers.

- F. **Notice of Cancellation.**
  - i. All insurance policies shall provide that the insurance carrier shall not cancel the insurance coverage without thirty (30) days prior written notice to ESTA. AUDITOR agrees that it will not cancel or reduce said insurance coverage.
  - ii. AUDITOR agrees that if it does not keep the aforesaid insurance in full force and effect, ESTA may immediately terminate this Agreement.
- G. **Certificate of Insurance.** At all times during the term of this Agreement, AUDITOR shall maintain on file with ESTA certificates of insurance showing that the aforesaid policies are in effect in the required amounts. AUDITOR shall also provide a Waiver of Subrogation endorsement in favor of ESTA, its officers, agents, employees and volunteers.
- H. **Primary Coverage.** The insurance provided by AUDITOR shall be primary to any

coverage available to ESTA in relation to the services provided under this Agreement. The insurance policies (other than worker's compensation and professional liability) shall include provisions for waiver of subrogation.

## ARTICLE X

### TERMINATION

- A. If, at any time during the term of this Agreement, ESTA determines, at its sole reasonable discretion, that AUDITOR is not faithfully abiding by any term or condition contained herein, ESTA may notify AUDITOR in writing of such defect or failure to perform; which notice must give AUDITOR ten (10) days to cure the defect or failure to perform. If AUDITOR has not performed the work or cured the defect to the satisfaction of ESTA, ESTA may terminate this Agreement immediately by written notice to the AUDITOR to said effect.
  
- B. If, at any time during the term of this Agreement, AUDITOR reasonably determines that ESTA is not abiding by any material term or condition contained herein, AUDITOR may notify ESTA in writing of such defect or failure to perform; which notice must give ESTA thirty (30) days to cure the defect or failure to perform. If ESTA has not performed the work or cured the defect to the satisfaction of AUDITOR, AUDITOR may terminate this Agreement immediately by written notice to ESTA to said effect.
  
- C. Notwithstanding the provision of the above, ESTA and AUDITOR may terminate this Agreement upon completion of the services contained in Article I of this Agreement, upon providing the other party thirty (30) days written notice.

Thereafter, neither party shall have any further duties, obligations, responsibilities or rights under this Agreement. In said event, AUDITOR shall be entitled to the reasonable value of its services performed from the beginning of the period in which the breach occurs up to the day of notice of termination, less any offset from such payment representing ESTA'S damages from such breach. ESTA reserves the right to delay any such payment so as to permit a full and complete accounting of the cost of damages. In no event, however, shall AUDITOR be entitled to receive compensation in excess of the amount provided in this Agreement. Any and all obligations of AUDITOR'S surety shall remain in full force and effect, and shall not be extinguished, reduced, or in any manner waived by termination of this Agreement.

## ARTICLE XI

### GENERAL PROVISIONS

- A. Fair Employment Practices/Equal Opportunity Acts. In the performance of this Agreement, AUDITOR shall comply with all applicable provisions of the California Fair Employment Practices Act (California Government Code Sections 12940-48) and the applicable equal employment provisions of the Civil Rights Act of 1964 (42 U.S.C. 200e-217), whichever is more restrictive.
- B. Non-discrimination. AUDITOR shall not discriminate as to race, creed, religion, gender, color or national origin in the performance of its services and duties pursuant to this Agreement and will comply with all rules and regulations of ESTA relating thereto.
- C. Legal Action.
- i. Should either party to this Agreement bring legal action against the other, the case shall be handled in Los Angeles County, California. The party prevailing in such action shall be entitled to reasonable attorney's fees, which shall be fixed by the judge hearing the case, and such fee shall be included in the judgment.
  - ii. Should any legal action about a project between ESTA and a party other than AUDITOR require the testimony of AUDITOR when there is no allegation that AUDITOR was negligent, ESTA shall compensate AUDITOR for its testimony and preparation to testify at the hourly rates in effect at the time of such testimony.
- D. Compliance with Applicable Law. AUDITOR and ESTA shall comply with all applicable laws, ordinances and codes of the federal, state and local government.
- E. Assignment. This Agreement shall not be assignable by either party without the prior written consent of the other party. Notwithstanding the foregoing, AUDITOR may use the services of persons and entities not in its employ, when it is appropriate and customary to do so upon prior approval by ESTA. AUDITOR'S use of others for ESTA shall not unreasonably restrict additional services, provided AUDITOR notifies ESTA in advance.
- F. Independent Contractor. AUDITOR is and shall at all times remain, as to ESTA, a wholly independent contractor. Neither ESTA nor any of its agents shall have control over the conduct of AUDITOR or any of AUDITOR'S employees, except as herein set forth. AUDITOR expressly warrants not to, at any time or in any manner, represent that it, or any of its agents, servants or employees, are in any manner the

agents, servants or employees of ESTA, it being distinctly understood that AUDITOR is, and shall at all times remain to ESTA, a wholly independent contractor and AUDITOR'S obligations to ESTA are solely such as are prescribed by this Agreement.

- G. Titles. That titles used in this Agreement are for general reference only and are not part of this Agreement.
- H. Extent of Agreement. This Agreement and Exhibits "A", "B", and "C" hereto represent the entire and integrated Agreement between ESTA and AUDITOR and supersede all prior negotiations, representations or Agreements, written or oral. This Agreement may be modified or amended only by a subsequent written Agreement signed by both parties.
- I. Legal Construction
  - i. This Agreement is made and entered into in the State of California and shall in all respects be interpreted, enforced and governed under the laws of the State of California.
  - ii. This Agreement shall be construed without regard to the identity of the persons who drafted its various provisions. Each and every provision of this Agreement shall be construed as though each of the parties participated equally in the drafting of same, and any rule of construction that a document is to be construed against the drafting party shall not be applicable to this Agreement.
  - iii. The article and section, captions and headings herein have been inserted for convenience only, and shall not be considered or referred to in resolving questions of interpretation or construction.
  - iv. Whenever in this Agreement the context may so require, each gender shall be deemed to refer to and include any other gender and the singular shall refer to and include the plural.
- J. The EASTERN SIERRA TRANSIT AUTHORITY will be required to sign an annual engagement letter as required by Governmental Auditing Standards. The terms of these Engagement Letters are incorporate by reference into this agreement (Exhibit "C").

K. Notices. All notices pertaining to this Agreement shall be in writing and addressed as follows:

If to AUDITOR:

Elba Zuniga, CPA, Principal  
Elba.Zuniga@CLAconnect.com  
925 Highland Pointe Drive, Suite 450  
Roseville, CA 95678  
direct 916-677-5762 | mobile 916-765-7545

If to ESTA:

Executive Director  
Eastern Sierra Transit Authority  
P.O. Box 1357  
Bishop, CA 93515

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

**AUDITOR**

By: \_\_\_\_\_

\_\_\_\_\_  
(Title)

Dated: \_\_\_\_\_

**EASTERN SIERRA TRANSIT AUTHORITY**

By: \_\_\_\_\_

Karie Bentley  
Acting Executive Director

Dated: \_\_\_\_\_

## EXHIBIT A

### AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY AND CLIFTONLARSONALLEN LLP FOR THE PROVISION OF FINANCIAL AUDIT SERVICES

**TERM: Fiscal years ending June 30, 2018, 2019, and 2020  
with an option for two (2) one (1) year extensions.**

#### SCOPE OF WORK:

##### **A. Scope of Work**

Prepare annual financial statement and compliance audits for fiscal years, 2017/2018, 2018/2019 and 2019/2020.

The audit will include the following:

- Preparation and submission of the Transit Operators Financial Transactions Report (State Controller's Report) for ESTA.
- 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 in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States.

##### **Additional Requirements:**

The audit and all reports shall conform to all California Code of Regulations (CCR), Public Utilities Code (PUC), the Government Code and all State and/or Federal rules and regulations that are applicable to ESTA.

CLA will be required to complete the following tasks in relationship to the Basic Financial Statements:

1. Express an opinion on the financial statements as to whether they present fairly, in all material respects, the financial position of ESTA and the changes in financial position in conformity with generally accepted accounting principles (GAAP), and issue an independent auditors' report stating this opinion.

2. Test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, in accordance with *Government Auditing Standards*.
3. Apply limited procedures related to the Required Supplementary Information (RSI), Management's Discussion and Analysis (MD&A), budgetary comparison information, and the Supplementary Information.
4. Prepare Report to Board of Directors and Management that identifies control deficiencies, significant deficiencies and material weaknesses, if any, and your recommendations for improvements in accounting and administrative controls.
5. If necessary, prepare a single audit in compliance with OMB A-133.
6. Communicate immediately and in writing all irregularities and illegal acts, or indications of illegal acts, of which they become aware, to the ESTA Executive Director and the County of Inyo Auditor-Controller.
7. Retain at Outside Auditor's expense audit working papers for three (3) years, unless the firm is notified in writing by the Auditor-Controller of the need to extend the retention period. In addition, the firm shall respond to reasonable inquiries of the Auditor-Controller and successor Outside Auditors and allow the Auditor-Controller and successor Outside Auditors to review working papers relating to matters of continuing accounting significance.
8. Provide general consultation as required, during the year, on financial reporting matters.



**EXHIBIT B**

**AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY  
AND CLIFTONLARSONALLEN LLP FOR THE PROVISION OF FINANCIAL AUDIT SERVICES**

**TERM: Fiscal years ending June 30, 2018, 2019, and 2020  
with an option for two (2) one (1) year extensions.**

**COMPENSATION FOR SERVICES:**

**Price Proposal Form  
Request for Proposal: Financial Audit Services**

The following lump sum proposal prices includes all costs for labor, materials, taxes, insurance, overhead, travel, profits, and all other costs necessary to perform the work in accordance with the contract documents.

**Audit Pricing**

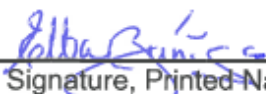
	<b>Annual Financial Audit</b>	<b>Single Audit (if necessary)</b>
Year 1	\$ 15,140	\$ 1,800
Year 2	\$ 15,440	\$ 1,840
Year 3	\$ 15,750	\$ 1,880
Pricing for option years shall be negotiated and mutually agreed to by the parties. It is expected that rate increases for option years would not exceed appropriate inflationary metrics.		

**SIGNED:**

The undersigned certifies that this Price Proposal Form is signed with full and proper authorization to do so.

CliftonLarsonAllen

Company Name



Elba Zuniga, Principal

June 11, 2018

Signature, Printed Name, Title, Date

**EXHIBIT C**

**AGREEMENT BETWEEN THE EASTERN SIERRA TRANSIT AUTHORITY  
AND CLIFTONLARSONALLEN LLP FOR THE PROVISION OF FINANCIAL AUDIT SERVICES**

**TERM: Fiscal years ending June 30, 2018, 2019, and 2020  
with an option for two (2) one (1) year extensions.**

**In the case of a conflict between the terms of Exhibit C and the express terms of the Agreement, including Exhibit A and Exhibit B, the express terms of the Agreement shall control.**

**ENGAGEMENT LETTER TERMS:**



CliftonLarsonAllen LLP  
925 Highland Pointe Drive, Suite 450  
Roseville, CA 95678  
916-784-7800 | fax 916-784-7850  
CLAconnect.com

July 2, 2018

Board of Directors  
Eastern Sierra Transit Authority  
Bishop, California

Dear Board of Directors and Management

We are pleased to provide you with a proposal for services and request that you confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Eastern Sierra Transit Authority (“you,” “your,” or “the entity”) for the year ended June 30, 2018, with the option to provide services for each of the two subsequent fiscal years.

Elba Zuniga is responsible for the performance of the audit engagement.

#### **Audit services**

We will audit the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Eastern Sierra Transit Authority, as of and for the years ended June 30, 2018, 2019, and 2020, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity’s basic financial statements. The following RSI will be subjected to certain limited procedures, but will not be audited.

1. Management’s discussion and analysis.
2. GASB-required supplementary pension and OPEB information.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements, schedule of expenditures of federal awards (If required) and related notes.

#### **Audit objectives**

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in

*Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our audit will include tests of your accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control over compliance related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Uniform Guidance.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements or the single audit compliance opinion are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. 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 basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, and the Uniform Guidance. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards that may have a direct and material effect on each of the entity's major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will evaluate the presentation of the schedule of expenditures of federal awards accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedule to determine whether the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedule to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedule of expenditures of federal awards in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the

preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of the Uniform Guidance.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements, including compliance with federal statutes, regulations, and the terms and conditions of federal awards applicable to the entity's federal programs; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings; and to follow up and take prompt corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review prior to our audit.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. You are also responsible for providing us access to component information, those charged with governance of components, component management, and component auditors (including relevant audit documentation and communications).

Management is responsible for providing us with, or making arrangements to facilitate (1) unrestricted communication between us and the component auditor(s) to the extent permitted by law or regulation; (2) communications between the component auditor(s), those charged with governance of the component(s), and component management, including communications of significant deficiencies and material weaknesses in internal control; (3) communications between regulatory authorities and the component(s) related to financial reporting matters; (4) access to component information, those charged with governance of the component(s), component management, and the component auditor(s) (including relevant audit documentation requested by us); and (5) permission to perform work, or request a component auditor to perform work, on the financial information of the component(s).

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation and fair presentation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and



RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a draft of your financial statements, schedule of expenditures of federal awards, and related notes in conformity with U.S. GAAP and the Uniform Guidance based on information provided by you. Since the preparation and fair presentation of the financial statements and schedule of expenditures of federal awards is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements and schedule of expenditures of federal awards.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

#### **Use of financial statements**

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be

done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

We are available to perform additional procedures with regard to fraud detection and prevention, at your request, as a separate engagement, subject to completion of our normal engagement acceptance procedures. The terms and fees of such an engagement would be documented in a separate engagement letter.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

CLA will not disclose any confidential, proprietary, or privileged information of the entity to any persons without the authorization of entity management or unless required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our engagement and responsibility end on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

*Government Auditing Standards* require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

### **Mediation**

Any disagreement, controversy, or claim (“Dispute”) that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice (“Mediation Notice”) to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of California, without giving effect to choice of law principles.

**Time limitation**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute that may arise between the parties. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, including one arising out of this agreement or the services performed under this agreement, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against us must be commenced within twenty-four (24) months (“Limitation Period”) after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

**Fees**

Our fees for these services will be as follows:

	2018	2019	2020
<b>Eastern Sierra Transit Authority’s Basic Financial Statements Including the compilation of the financial statements and the Preparations of the State Controller’s Annual Report</b>	\$15,140	\$15,440	\$15,750
<b>Major Program Testing – Uniform Guidance, if required</b>	1,800	1,840	1,880
<b>Total</b>	\$16,940	\$17,280	\$17,630

The fees are based on anticipated cooperation from your personnel and their assistance with preparing confirmations and requested schedules. If unexpected circumstances require significant additional time, we will advise you before undertaking work that would require a substantial increase in the fee. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

### ***Unanticipated services***

We do not anticipate encountering the need to perform additional services beyond those described in this letter. Below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

### **Changes in engagement timing and assistance by your personnel**

The fee estimate is based on anticipated cooperation from your personnel and their assistance with timely preparation of confirmations and requested schedules. If the requested items are not available on the dates required or are not accurate, we will advise management. Additional time and costs may be necessary because of such unanticipated delays. Examples of situations that may cause our estimated fee to increase include:

- Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents)
- Rescheduling our fieldwork
- Schedule disruption caused by litigation, financial challenges (going concern), loan covenants (waivers), etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Restating financial statements for accounting errors in the prior year
- Lack of availability of entity personnel during audit fieldwork

### ***Changes in accounting and audit standards***

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the letter increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

### ***Other fees***

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

### ***Finance charges and collection expenses***

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

**Consent**

***Consent to use financial information***

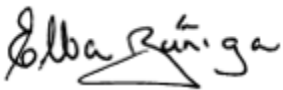
Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Eastern Sierra Transit Authority's information in these cost comparison, performance indicator, and/or benchmarking reports.

**Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. Please sign, date, and return a copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities.

Sincerely,

**CliftonLarsonAllen LLP**



Elba Zuniga, CPA  
Principal  
916-784-7800  
Elba.Zuniga@CLAconnect.com

Enclosure

**Response:**

This letter correctly sets forth the understanding of Eastern Sierra Transit Authority.

Authorized management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

<p>Report on closed Session</p>	<p>Close session adjourned at 10:39 a.m. to reconvene open session.</p> <p>Director Stapp reported that the Board ratified Interim Executive Director, Joe Rye's employment contract.</p> <p>Director Griffiths, reopened Item #6 Mammoth Staffing &amp; Service Level Review and made a motion to authorize staff to move \$10,000 from the contingency line item in the budget to the training &amp; employee incentives line items for the express purpose of crafting a program that will assist in the retention &amp; recruitment of drivers in the Mammoth Lakes area, as well as the rest of the ESTA service area, and directing staff to create and implement the program immediately and report details and effectiveness of the program at the August meeting. Motion was seconded by Director Totheroh. Motion carried 6-0 with Director Sauser absent.</p>
<p>Adjournment</p>	<p>The Chairperson adjourned the meeting at 10:41 a.m.</p> <p>The next regular meeting of the Eastern Sierra Transit Authority Board of Directors is scheduled for 11:00 a.m. August 10, 2018, at the City of Bishop.</p>

Recorded & Prepared by:

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Linda Robinson  
Acting Board Clerk  
Eastern Sierra Transit Authority

Minutes approved:



## **STAFF REPORT**

Subject: Ratify a Letter of Support for the Town of Mammoth  
Lakes' ATP Cycle 4 Grant Application

Initiated by: Karie Bentley, Administration Manager

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### **BACKGROUND:**

The Town of Mammoth Lakes is applying for an Active Transportation Program (ATP) Cycle 4 grant for a Main Street Gap Closure Project. The project includes a 10' wide asphalt multi-use path, lighting, and drainage improvements along the south side of Main Street from Minaret Road to Callahan Way. This path will close the last gap along Main Street and will provide essential access from the Lakes Basin to the downtown area.

On July 23, 2018 Sierra Shultz, Assistant Engineer for the Town of Mammoth Lakes contacted staff requesting a letter of support for the grant which was due July 31. She requested that the letter be submitted by July 27, 2018. A sample letter was provided.

### **ANALYSIS/DISCUSSION:**

Staff provided a letter based on the provided sample letter. It was determined that the project was not in conflict with ESTA's mission and that a path, lighting, and drainage improvements along the south side of Main Street from Minaret Road to Callahan Way would be of benefit to The Town.

### **RECOMMENDATION**

It is recommended that the Board ratify the letter of support for the Town of Mammoth Lakes ATP Cycle 4 Grant Application



# Eastern Sierra Transit Authority

703 Airport Road

P.O. Box 1357

July 25, 2018

## MAIN STREET GAP CLOSURE PROJECT

RE: Town of Mammoth Lakes ATP Cycle 4 Grant Application

Dear Grant Administrator:

The Eastern Sierra Transit Authority would like to express its strong support for the Town of Mammoth Lake's application to the Active Transportation Program for the construction of a multi-use path known as the Main Street Gap Closure Project.

This section of multi-use path closes a critical gap in the Town's path network, paralleling the south side of Main Street (SR 203) from Minaret Road to Callahan Way. The project area currently consists of a four-lane conventional highway with no pedestrian facilities. This section of road is constantly used by residents and tourist walking or riding bicycles on the shoulder, with car speeds over 35 mph. During winter months the shoulder is filled with snow and users get pushed towards the vehicular traffic. The area also is not lit at night. This project would close the final gap in the pedestrian connectivity along Main Street (SR 203).

The Town proposes the solution of constructing a multi-use path from Minaret Road to Callahan Way, adjacent to Main Street. The construction of the proposed multi-use path would separate vehicular and non-vehicular parties as well as connect the Lakes Basin, residential communities and resort areas to the commercial districts.

Therefore, Eastern Sierra Transit Authority is in full support of the Town's Active Transportation Program application to construct the aforementioned improvements.

Sincerely,

Karie Bentley  
Acting Executive Director  
Eastern Sierra Transit Authority

## STAFF REPORT

Subject: ESTA Staffing Update

Initiated by: Karie Bentley, Administration Manager

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### **BACKGROUND:**

ESTA's is experiencing a driver shortage. Detailed information was provided at the July 20, 2018 Board Meeting. This item is intended as an update of the situation.

### **ANALYSIS:**

Current analysis indicates Mammoth is currently short 4-7 full time equivalents with weekly shortfall of available hours at 142, and a weekly shift shortfall of 137 shifts. Although Bishop isn't experiencing this drastic shortage, there isn't a driver surplus to routinely schedule in Mammoth. Also, historically, it has been a challenge to schedule Bishop driver in Mammoth due to training issues and lack of interested drivers.

To illustrate the work shortage situation, below is an overtime summary.

Pay Period Ending (two-week period)	OT Hours	No. of Drivers working OT	Average OT	More than 15 OT hours	Most OT worked
6/24/2018	218.67	23	10.31	9	20.25 hours
7/8/2018	316.6	23	13.77	9	33.25 hours 3 people-over 30 hours of OT
7/22/2018	309	22	14.07	12	32.8 hours
8/5/2018	340	22	15.41	10	41.5 hours 3 people over 30 hours OT

ESTA is four full pay periods into the summer season. So far, there has been 1,183 hours of overtime originating from our Mammoth Lakes location, 22-23 employees have been available to work overtime. This number includes supervisory and dispatch staff. Multiple employees have worked over 30 hours of overtime each pay period to meet staffing demands.

Part time staff, are working the balance of the hours ESTA is short. While some people are willing to pitch in and work more than they signed up for, ESTA's schedule, reports that many people are eager to get back to a lesser number of hours. Accommodating requests for time off, has been a particular challenge.

Although the summer season will be coming to an end in four weeks, staffing concerns linger. Recruitment efforts for the Winter season will ramp up in late August or early September with training beginning the week of October 1, 2018. ESTA's winter season requires a similar number of drivers.

It is of additional concern that our non-benefited drivers will run out of hours, they are capped at 1,000 per fiscal year, before winter season ends. Many of these people are not interested in benefited positions and the commitments that go with them.

Staff is working on innovative ways to enhance recruitment efforts including:

- Contacting former employees
- Possibly advertising at the movie theatres in Bishop and Mammoth
- Increasing our online recruiting efforts using sites such as Indeed
- Attending job fairs and other community events
- Printing business cards with recruiting info to post and for current staff and interested stake holders to distribute
- Investigating alternate methods of obtaining H-6 driver records
- Reminding current employees about ESTA's referral bonus program
- Working with member entities and stake holder on creative solutions for ESTA's extreme seasonal needs

Staff is working on improving retention efforts as follows:

- Implementing an Employee incentive program as directed the ESTA's Board with includes gift cards and handwritten thank you notes.
- Meeting with staff individually, to get firsthand information about what they do and like and to provide a real "change of approach"
- Cultivate the habit of pointing out what is going well and encourage a friendly, team environment
- Work on implementing a "Benefit Fair" so employees understand what they are really getting from ESTA in terms of retirement and other benefits.
- Identify a professional interpersonal skills training to equip employees with the skills they need to comfortably work together as well as with the general public
- Work on providing additional training for supervisory staff to provide support in a challenging industry
- Implement more frequent safety trainings and opportunities for people to learn and ask questions
- Assess what can be done to improve our fleet and facilities so that drivers are comfortable and well cared for.
- Improve our "on-boarding" experience with more personal interaction so new staff know they are supported and understand their benefit level and what goes along with it. Provide a survey so we know where we can improve.
- Arrange a Train the Trainer program for driver trainers, to ensure our trainers are fully supported with the most current and effective training information to pass along to new drivers in the most, consistent and effective manner. Each trainee should have some training at both ESTA locations to familiarize them with the staff and operations. People who know each other are more willing to pitch in to help when it is needed. This will also grow the collective "ESTA team".

## **RECOMMENDATION**

The Mammoth staffing level review is provided for the information of the Board.

The Board is requested to provide direction on additional approaches to driver recruiting and retention.

## **STAFF REPORT**

Subject: Employee Incentive and Training Program Update

Initiated by: Karie Bentley, Administration Manager

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### **BACKGROUND:**

At the July 20, 2018 Board Meeting staff was directed to immediately implement an Employee Incentive and Training Program to improve employee retention and to ensure current staff felt appreciated and were acknowledged for the work they are doing. A budget of \$10,000 was authorized.

### **ANALYSIS:**

Staff has decided on a phased approach to allow time for additional interaction with employees. It is hoped this interaction will result in a better understanding of the issues employees face and the actions that can be taken to address their needs and let them know how valued and appreciated they are.

To get the program started quickly, it was decided to have two lunch-time cookouts in the Mammoth Lakes area, one at Main Lodge for drivers on the Red's Route on July 27, 2018 and one at the Mammoth Lakes office for drivers who lunch intown on August 1, 2018. Mammoth Operations Supervisor, Jon Robertson did a great job of advertising the lunches, planning and cooking with the help of Juan Villalpando ESTA's Mammoth Lakes Utility Worker. Both the Interim Executive Director and Administration Manager attended, taking the opportunity to introduce ourselves and/or get to know the drivers better. Although not all drivers were able to attend, there was ample opportunity to solicit feedback and further gauge the types of challenges being faced. This information will be extremely valuable both in the planning of this program and working towards a change of culture which we are hopeful will improve retention.

Additionally, a program was put into place that allows management and supervisory staff to recognize employees for their work. Gift cards are given out at the discretion of management and/or supervisory staff within budgeted amount. Each gift card will be accompanied with a hand written thank you note describing the exemplary event(s). A copy of the note will be retained in the employees file. A log of gift card distributions will be kept along with the balance of gift cards not yet distributed. Although these events don't automatically qualify an employee for a gift card, they are to be used as qualifying events for a discretionary dispersal. Initially, \$1,200 was allotted to the Mammoth Lakes office for gift cards and \$600 was allotted to the Bishop office for gift cards. This program was reviewed by ESTA's legal counsel. A copy for the program is attached.

Additional funds will be used to extend this program, or come up with a new approach depending on how the current program is received. Additionally, training programs will be put in place after more employee feedback has been gathered to ensure we are providing the most useful training.

Additionally, although provided by ESTA's general expenses budget, travel size hand sanitizers have been purchased and distributed to the drivers. ESTA will also stock large bottles of sanitizer to be used for refilling. This was done in response to several drivers mentioning that they always carry sanitizer as working with the public and in old busses often dictates a need for this type of supply. Sanitizing wipes have also been made widely available for wiping down steering wheels and other areas of concern.

An earlier plan to replace and/or repair trolley seats has also been put in motion. Four trollies are in need of seat repair or replacement. One trolley seat has been ordered. Quotations are being obtained for the possible re-build of the other three trolley seats. These trollies are closer to the end of their useful life so the re-build option is being explored. This is in response to driver complaints about the trolley seats. Seat replacement and/or rebuilds will come out of ESTA's maintenance budget.

The Town of Mammoth Lakes posted a "No Parking" sign at stop #100 where cars often block the road. This was in response to a driver request.

## **RECOMMENDATION**

The Employee Incentive and Training Program Update is provided for the information of the Board.

# Employee Appreciation Program

## Phase 1

Gift cards are given out at the digression of management and/or supervisory staff within budgeted amount. Each gift card will be accompanied with a hand written thank you note describing the exemplary event(s). A copy of the note will be retained in the employees file. A log of gift card distributions will be kept along with the balance of gift cards not yet distributed.

Although these events don't automatically qualify an employee for a gift card, they are to be used as qualifying events for a digressory dispersal.

1. Extremely messy cleanup (biohazard).
2. Assist with unified command response (evacuation situations).
3. Demonstrate continued willingness to accept additional shifts.
4. Compliments from public.
5. Attendance of training at non-base office.
6. Volunteering for shifts at non-base office.
7. Demonstrates exceptional flexibility in regards to assignments and special requests
8. Unusually difficult weather-related conditions, far beyond a typical snow.
9. An exceptional display of teamwork, such as going out of their way to help with work that is not "theirs" or providing feedback makes a particularly notable impact on the ESTA team.

### Cookout

Mammoth 12:30 -3:30 July 27<sup>th</sup> Reds

Mammoth 11:00 -1:30 Aug. 1<sup>st</sup> Town

\$10.00 Gift Cards Mammoth Lakes:	\$1,200.00
\$10.00 Gift Cards_Bishop:	\$600.00
Note Cards:	\$30.00
2 Cookout Picnics:_____	<u>\$200.00</u>
Employee Appreciation Phase 1 Cost:	\$2,030.00



## **STAFF REPORT**

Subject: Update on Status of Turnaround Project and Overview of Service Options in Old Mammoth Including Reinstatement of Reduced "Limited" Service in FY 2018-19.

Initiated by: Joe Rye, Interim Executive Director

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### **BACKGROUND:**

The challenge of what amount, if any, of fixed route bus service to provide into Old Mammoth has led to several modifications to ESTA service in recent years, as ESTA tried different models to meet the modest ridership needs of the area.

In FY 2016-17 ESTA expanded the Town Trolley service. This caused an end to the Gray Line route in Mammoth Lakes as a majority of the route was duplicated with the Purple Line or Town Trolley. ESTA reduced service to three trips in the AM and three in the PM serving the south end of Red Fir by carefully making a U-turn in the street at the intersection of Old Mammoth and Red Fir. The only vehicles that can make this maneuver consistently and safely are the smallest Mammoth-based ESTA buses, the Dial-A-Ride (DAR) vans. This service was extended through FY 2017-18 with slight changes in trip times.

The small DAR vans have enough capacity to serve the very low ridership experienced in FY 16-17 and 17-18. According to operations data, only the 7:40am trip of the Limited produced more than about 1 rider per trip. The 7:40 trip attracted school-bound children from the Red Fir area and averaged closer to 5-6 riders per trip. Oddly, no trips were productive in the afternoon, with all three, even the trip closest aligned with the school bell times, producing almost zero riders.

Some residents of the Red Fir area want more transit service, while others in recent outreach have expressed no desire for public transit in their neighborhood. The most acute need seems to be school-bell service for students residing in the area. The 2016-17 and 2017-18 Limited met that need, although more trips were provided daily than demand justified. Operationally, ESTA has difficulty serving further into the neighborhood than about Woodman, due to the increasing steepness of the roadway and snow and ice issues.

The Limited was provided in 2016-17 and 2017-18 by using the Mammoth Dial-A-Ride driver and small van. In the AM this amounted to having an extra driver start the day to complete the morning Limited trips then the scheduled DAR driver took over the van and went into revenue services as DAR. In the afternoon this was more challenging, as the DAR van had to switch from DAR

duty to the Limited for well over an hour, to do three trips, none of which was well-riden. Should the Limited be reduced to a single trip in AM and PM in 2018-19, this approach of providing the Limited with the DAR van and driver will have less of a negative impact on staffing and DAR service reliability.

## **ANALYSIS/DISCUSSION:**

Advantages of utilizing a turnaround at the corner of Old Mammoth and Woodman include:

- Ability to extend the Red Line (every 20 minutes all day, Town Trolley does same in Summer) and the Town Trolley past its current turnaround point at the Snowcreek Athletic Club to this intersection of Old Mammoth/Woodman, making frequent all-day transit available to more residents of Old Mammoth.
- This ability to extend the Red Line hinges upon keeping any additional running time to a minimum. Staff analysis of extending the route to the Woodman Turnaround indicates that it might be done without adding additional running time to the Red Line or Trolley. This means the operating costs (to ESTA) of the extension might be minimal.
- However, should Red Line service be extended *beyond Woodman* in any of the other configurations mentioned by Red Fir advocates it will likely require an elongation of route running times. This means that either more buses (and drivers) will need to be added to the route to maintain existing frequencies OR another route segment will need to be trimmed to free up minutes to cover the new extended Old Mammoth area. Adding buses to the cycles will be expensive and ridership likely low.
- The Woodman site is owned by the Mammoth Community Water District and with permission its feasible to design and construct the turnaround in a timely manner. There are residents nearby, but there is a large setback away from most homes that should help with noise issues at the site.

Disadvantages of the construction of the turnaround at Woodman include:

- Woodman is not as deep into the Upper Old Mammoth neighborhood as transit advocates would like, making the location a longer walk to/from the buses compared to the existing Limited Route bus stop at the mouth of Red Fir and Old Mammoth.
- There may be complaints of noise or other transit activity at the Woodman Turnaround, as it is positioned in a residential area. Perhaps all-day Red Line service (if it were extended) would not be welcome in the neighborhood, and ridership projects to be modest at best.
- The area of Red Fir and the recreational area beyond the current built residential areas would continue to be unserved by transit until such time that another turn around could be identified and built further up the hill. This hill provides operational challenges to ESTA that may not

be feasible to ever serve (snow/ice). At this point there are few residents along Old Mammoth beyond Red Fir, but this could change in the future.

- The construction of the turnaround would put pressure upon ESTA to provide service to the new facility, most likely all-day extension of the Red Line, as Red Fir advocates have indicated that Woodman is too far away to serve the needs of the school kids and a Limited still needed.

Staff recommends that further public outreach, study, and collaboration occur over how exactly to serve this area effectively. Unfortunately, these situations are common in public transit where areas in the fringe of the urbanized area have some transit needs, but rarely enough to meet adopted performance standards for ridership productivity.

As a compromise and to ensure that Red Fir area school children continue to have an ESTA option to travel to/from school in FY 18-19, staff recommend the following short-term actions:

- Revive the Limited Route in time for the first day of classes, and reduce it to the single AM (7:40am) and PM (2:45pm) trips that best serve the school bells.
- Establish an estimated running time projection for extending the Red Line and Trolley from the Athletic Club to Woodman.
- Begin to gather actual running time data on the Red Line and Trolley to ensure that enough time currently exists in the schedule to accommodate extension of service to Woodman at low cost
- Continue discussion with the TOML and the Water District to identify costs and a schedule for construction of the Woodman Turnaround
- Once it is confidently determined that Red Line/Town Trolley could absorb the extra running time to extend to Woodman, conduct another round of public outreach to the Woodman area, assuming the Water District approves moving ahead with the turnaround on its property.
- In the next ESTA SRTP planning process take a detailed look at how to serve this area of town in the long-run, and identify any infrastructure projects that could enhance ESTA's ability to provide service up the hill.

## **FINANCIAL CONSIDERATIONS**

The driver shortage ESTA currently experiences just adds more pressure to be as efficient as possible in the design of and expansion of service. Costs to provide a single AM and PM trip of the Limited to Red Fir are estimated to be about 1 revenue hour per day, or approximately \$100/day. This will be a weekday only service approved only through the end of the 2018-19 school year, approximately 200 service days. Cost for FY 2018-19: \$100/day x 200 schooldays = \$20,000.

Should the Woodman Turnaround prove feasible and Red Line/Trolley can be extended to Woodman without impacting running time cycles, only a marginal increase in fuel consumption will occur.

Should ESTA eventually extend Red Line/Trolley service beyond Woodman, or if Woodman takes the bus so many minutes that it causes the route to fail to

operate in its current running time cycle, costs would escalate quickly. Another bus/driver would be needed to maintain historic service frequencies. This could easily cost well over \$100,000 per year due to the long span of the Red Line.

**RECOMMENDATION**

That the Board approve the reinstatement of The Limited fixed route service to the bus stop at the corner of Red Fir and Old Mammoth (for the 2018-19 school year, or until a viable turnaround is available), reducing the Limited to a single bell-time oriented trip in the morning and afternoon.

## **STAFF REPORT**

Subject: SB-1 State of Good Repair Funding Project List FY 2018-19

Initiated by: Joe Rye, Interim Executive Director

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### **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 the Department. 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. The Department 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 2018/19 identifies a total of \$69,211 in available SGR funding. Of this total SGR allocation, \$24,499 is from Inyo County population-based SGR, \$18,228 is from Mono County population-based, and \$26,484 is shown as Mono County revenue-based funds. These Mono County revenue-based funds include a portion of the revenue-based STA SGR component that is derived from Inyo County. As in FY 2017-18, the SGR funding will be used to support preventive maintenance activities.

The initial Project List due date is September 1, 2018. In order to be able to receive funding for Fiscal Year 2018-19, eligible operators must submit an approved Project List to Caltrans by September 1, 2018. A resolution documenting this approval is also included.

### **FINANCIAL CONSIDERATIONS**

These \$69,211 in SGR funds will supplement the ESTA operating budget by paying for a portion of preventative maintenance activities in FY 2018-19.

### **RECOMMENDATION**

That the Board approve ESTA's Fiscal Year 2018-19 State of Good Repair Project Lists in the cumulative amount of \$69,211 for Preventative Maintenance.

Attachments: Inyo Project List 2018-19  
Mono Project List 2018-19  
Updated Authorized Agent Form

## **PROGRAM FOR FY 2018-19**

**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 are approving an updated Authorized Agent form to reflect recent staffing changes; 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 2018-19

**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 10th day of August, 2018, by the following vote of the Eastern Sierra Transit Authority Board of Directors:

AYES:

NOES:

ABSTAIN:

ABSENT:

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

Attest: Linda Robinson  
Secretary of the Board

By: \_\_\_\_\_ Linda Robinson









### 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 2018-2019 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.

Joe Rye, Interim Executive Director \_\_\_\_\_ *OR*  
(Name and Title of Authorized Agent)

Karie Bentley, Administration Manager \_\_\_\_\_ *OR*  
(Name and Title of Authorized Agent)

\_\_\_\_\_  
(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\_\_\_\_

## **STAFF REPORT**

Subject: Organizational Assessment and Triennial Audit  
Recommendations Update

Initiated by: Karie Bentley, Administration Manager

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### **BACKGROUND:**

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

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

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

### **ANALYSIS/DISCUSSION:**

In regards to the Organizational Assessment Recommendations,

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

- Informal efforts continue in this area. Efforts to engage with employees and take note of feedback is a priority. Management/supervisory staff are committed to improve company culture and ensure employees know, and feel they are valued and appreciated.

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

The following procedures continue to be written and/or updated.

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

ESTA's Administrative Specialists are being cross-trained with the Administration Manager as part of initial and ongoing training.

The Administration Manager has taken an inclusive approach while learning and in teaching. Both Administrative Specialists will join the Administration

Manager for a PERS Business Rule Training on August 23, 2018. PERS trainers will be traveling to Bishop for this onsite training.

In regards to the Triennial Audit Recommendations, there is nothing to report.

### **FINANCIAL CONSIDERATIONS**

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

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

### **RECOMMENDATION**

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

## Summary of Organizational Assessment Recommendations

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

### **Triennial Audit Recommendations:**

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

**STAFF REPORT**

Subject: Preliminary Financial Report – FY 2017/18

Initiated by: Karie Bentley, Administration Manger

The preliminary year-to-date roll-up, budget unit summary, and fund balance reports for the 2017/18 fiscal year are included on the following pages. This information is reported as of August 8, 2018. The table below summarizes the preliminary year-end revenue and the expenses by major expense category, although there will be additional expenses and revenue through the accrual period.

Staff met with the Inyo County Auditor Controller. It was recommended that staff not create budget appropriations, but instead focus on other financial tasks such as preparing all FY 2017/18 receivables and authoring operating transfers to adjust fund balances. Unless otherwise directed by the Board, staff will follow this recommendation.

<b>ESTA Operating Expenses FY17/18</b>			
<b>% of fiscal year →</b>			<b>100.0%</b>
<b>Category</b>	<b>Budget</b>	<b>Actual Year To Date</b>	<b>% of Budget</b>
<b>Total Revenue</b>	<b>4,980,514</b>	<b>4,648,778</b>	<b>93.3%</b>
<b>EXPENSES</b>			
Total Salaries	1,960,676	1,771,825	90.4%
Total Benefits	752,703	698,264	92.8%
Total Insurance	349,620	331,564	94.8%
Total Maintenance	559,880	480,923	85.9%
Facilities	236,550	246,568	104.2%
Total Services	197,260	243,051	123.2%
Fuel	592,515	399,398	67.4%
Other	134,550	110,573	82.2%
<b>Total Expenses</b>	<b>4,783,754</b>	<b>4,282,165</b>	<b>89.5%</b>

### **Operating Expense Information**

Salaries and Benefits categories do not include final payroll of the year which was incorrectly imported into FY 18/19. We are working to correct this.

Maintenance and fuel expenses reflect invoicing from the Town of Mammoth Lakes through March, invoices from April and May have been received totaling about \$76K but are not reflected in this report. We have not yet received the June invoice.

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

The expense for services is over budget primarily due to:

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

Research is need on object code 5232 Office & Other Equipment <\$5,000 with is \$13K over budget.

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

Invoices for other categories are still coming in for this fiscal year.

### **Operating Revenue Information**

#### 4061 LOCAL TRANSPORTATION TAX

- \$61,987.92 has been invoiced and is awaiting payment.

#### 4065 STATE TRANSIT ASST

- Q3 STA has been invoiced and is awaiting payment. Q4 STA funds are not yet available.

#### 4555 FEDERAL GRANTS

- 5311(f) Q4 RFR will be sent in August.



- NEMT Q3 invoice (\$6.7K) is awaiting payment, Q4 RFR will be sent in August.
- More research needs to be done on around \$70K of this amount.

#### 4599 OTHER AGENCIES

- One outstanding invoice for \$2,131.25

#### STATE OF GOOD REPAIR

- Request RFR has not been done. \$71.6K available, although current reimbursable amount may be different and has not yet been calculated.

### **Capital Revenue Information**

#### 4066 PTMISEA

- Bishop yard project, not yet completed, budgeted at \$120K
- In the budget list as: 1 type B, 1 type C for Mono \$177K, grant tracker indicates this is for revenue vehicle(s) with a grant amount of \$184K. This purchase has not been made, more research needs to be done.

#### 4495 STATE GRANTS - CAPITAL

- Invoice for a Trolley in the amount of \$2,000,000 is awaiting payment.
- Security cameras for Mammoth busses need to be invoiced after the final camera is installed \$14K.

#### 4557 FEDERAL GRANTS - CAPITAL

- RFR in the amount of \$160,726 needs to be completed for Freightliner we recently received.

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

Ledger: GL

As of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>						
<b>OPERATING</b>						
<b>Revenue</b>						
4061	LOCAL TRANSPORTATION TAX	1,240,647.00	1,182,269.64	0.00	58,377.36	95.29
4065	STATE TRANSIT ASST	321,085.00	198,047.00	0.00	123,038.00	61.68
4301	INTEREST FROM TREASURY	20,000.00	32,492.48	0.00	(12,492.48)	162.46
4498	STATE GRANTS	26,190.00	22,825.22	0.00	3,364.78	87.15
4555	FEDERAL GRANTS	531,023.00	395,253.60	0.00	135,769.40	74.43
4599	OTHER AGENCIES	877,235.00	873,477.10	0.00	3,757.90	99.57
4819	SERVICES & FEES	1,959,334.00	1,932,013.85	0.00	27,320.15	98.60
4936	MISCELLANEOUS SALES	0.00	1,710.00	0.00	(1,710.00)	0.00
4959	MISCELLANEOUS REVENUE	5,000.00	10,689.08	0.00	(5,689.08)	213.78
	<b>Revenue Total:</b>	<u>4,980,514.00</u>	<u>4,648,777.97</u>	<u>0.00</u>	<u>331,736.03</u>	<u>93.33</u>
<b>Expenditure</b>						
5001	SALARIED EMPLOYEES	1,465,571.00	1,245,864.11	0.00	219,706.89	85.00
5003	OVERTIME	68,764.00	57,398.44	0.00	11,365.56	83.47
5005	HOLIDAY OVERTIME	128,558.00	100,622.50	0.00	27,935.50	78.27
5012	PART TIME EMPLOYEES	297,783.00	367,940.44	0.00	(70,157.44)	123.55
5021	RETIREMENT & SOCIAL SECURITY	46,575.00	37,396.87	0.00	9,178.13	80.29
5022	PERS RETIREMENT	230,275.00	189,127.95	0.00	41,147.05	82.13
5031	MEDICAL INSURANCE	289,724.00	267,030.87	0.00	22,693.13	92.16
5043	OTHER BENEFITS	38,977.00	38,575.01	0.00	401.99	98.96
5045	COMPENSATED ABSENCE EXPENSE	143,602.00	163,469.97	0.00	(19,867.97)	113.83
5047	EMPLOYEE INCENTIVES	3,550.00	2,662.84	0.00	887.16	75.00
5111	CLOTHING	4,600.00	682.49	0.00	3,917.51	14.83
5152	WORKERS COMPENSATION	123,058.00	118,782.00	0.00	4,276.00	96.52
5154	UNEMPLOYMENT INSURANCE	45,000.00	27,020.89	0.00	17,979.11	60.04
5158	INSURANCE PREMIUM	181,562.00	185,761.00	0.00	(4,199.00)	102.31
5171	MAINTENANCE OF EQUIPMENT	531,380.00	472,896.73	21,600.00	36,883.27	93.05
5173	MAINTENANCE OF	18,500.00	8,025.89	0.00	10,474.11	43.38
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	1,500.00	1,780.00	0.00	(280.00)	118.66
5232	OFFICE & OTHER EQUIP < \$5,000	13,000.00	25,995.12	0.00	(12,995.12)	199.96
5238	OFFICE SUPPLIES	7,600.00	5,565.00	0.00	2,035.00	73.22
5253	ACCOUNTING & AUDITING SERVICE	43,000.00	40,059.38	0.00	2,940.62	93.16
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	3,448.80	0.00	2,751.20	55.62
5263	ADVERTISING	51,200.00	38,473.83	0.00	12,726.17	75.14
5265	PROFESSIONAL & SPECIAL SERVICE	96,860.00	161,068.84	0.02	(64,208.86)	166.29
5291	OFFICE, SPACE & SITE RENTAL	182,550.00	180,219.39	0.00	2,330.61	98.72
5311	GENERAL OPERATING EXPENSE	50,330.00	45,195.67	0.00	5,134.33	89.79
5331	TRAVEL EXPENSE	2,500.00	4,127.37	0.00	(1,627.37)	165.09
5332	MILEAGE REIMBURSEMENT	21,020.00	22,227.78	0.00	(1,207.78)	105.74
5351	UTILITIES	54,000.00	66,348.34	0.00	(12,348.34)	122.86
5352	FUEL & OIL	592,515.00	399,397.80	0.00	193,117.20	67.40
5901	CONTINGENCIES	34,000.00	5,000.00	0.00	29,000.00	14.70
	<b>Expenditure Total:</b>	<u>4,783,754.00</u>	<u>4,282,165.32</u>	<u>21,600.02</u>	<u>479,988.66</u>	<u>89.96</u>
<b>NET OPERATING</b>		<u>196,760.00</u>	<u>366,612.65</u>	<u>(21,600.02)</u>	<u>(148,252.63)</u>	
<b>CAPITAL ACCOUNT</b>						
<b>Revenue</b>						

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

Ledger: GL

As of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
4066	PTMISEA	297,000.00	185,733.00	0.00	111,267.00	62.53
4495	STATE GRANTS - CAPITAL	276,680.00	0.00	0.00	276,680.00	0.00
4557	FEDERAL GRANTS - CAPITAL	163,700.00	0.00	0.00	163,700.00	0.00
4911	SALES OF FIXED ASSETS	0.00	7,600.00	0.00	(7,600.00)	0.00
<b>Revenue Total:</b>		<u>737,380.00</u>	<u>193,333.00</u>	<u>0.00</u>	<u>544,047.00</u>	<u>26.21</u>
<b>Expenditure</b>						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	23,188.58	0.00	96,811.42	19.32
5650	EQUIPMENT	79,680.00	0.00	0.00	79,680.00	0.00
5655	VEHICLES	<u>549,500.00</u>	<u>371,446.87</u>	<u>0.00</u>	<u>178,053.13</u>	<u>67.59</u>
<b>Expenditure Total:</b>		<u>749,180.00</u>	<u>394,635.45</u>	<u>0.00</u>	<u>354,544.55</u>	<u>52.67</u>
<b>NET CAPITAL ACCOUNT</b>		<u>(11,800.00)</u>	<u>(201,302.45)</u>	<u>0.00</u>	<u>189,502.45</u>	
<b>TRANSFERS</b>						
<b>Revenue</b>						
<b>Expenditure</b>						
5798	CAPITAL REPLACEMENT	<u>175,030.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,030.00</u>	<u>0.00</u>
<b>Expenditure Total:</b>		<u>175,030.00</u>	<u>0.00</u>	<u>0.00</u>	<u>175,030.00</u>	<u>0.00</u>
<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>165,310.20</u>	<u>(21,600.02)</u>	<u>(133,780.18)</u>	

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<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	19,527.76	0.00	(19,527.76)
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	19,527.76	0.00	(19,527.76)
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
5100	SERVICES & SUPPLIES	0.00	149.74	0.00	(149.74)
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	149.74	0.00	(149.74)
<b>Key Total:</b>		0.00	19,378.02	0.00	(19,378.02)
<b>Key: 153202 - INYO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	347,094.00	297,838.79	0.00	49,255.21
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	60,721.00	0.00	17,336.00
4600	CHARGES FOR CURRENT SERVICES	52,803.00	67,776.60	0.00	(14,973.60)
4900	OTHER REVENUE	1,500.00	5,069.56	0.00	(3,569.56)
<b>Revenue Total:</b>		484,454.00	431,405.95	0.00	53,048.05
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	320,151.00	297,488.94	0.00	22,662.06
5100	SERVICES & SUPPLIES	117,180.00	133,050.51	0.00	(15,870.51)
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,200.00	13,200.00	0.00	0.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
<b>Expenditure Total:</b>		488,468.00	459,661.45	0.00	28,806.55
<b>Key Total:</b>		(4,014.00)	(28,255.50)	0.00	24,241.50
<b>Key: 153203 - MONO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	215,911.00	213,382.41	0.00	2,528.59
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	211,469.71	0.00	(153,630.71)
4600	CHARGES FOR CURRENT SERVICES	25,414.00	35,127.27	0.00	(9,713.27)
4900	OTHER REVENUE	0.00	344.06	0.00	(344.06)
<b>Revenue Total:</b>		304,164.00	460,323.45	0.00	(156,159.45)

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	159,758.00	126,031.61	0.00	33,726.39
5100	SERVICES & SUPPLIES	79,564.00	49,102.51	0.00	30,461.49
5200	INTERNAL CHARGES	5,345.00	5,345.00	0.00	0.00
5600	FIXED ASSETS	21,325.00	0.00	0.00	21,325.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	5,500.00	5,500.00	0.00	0.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
<b>Expenditure Total:</b>		<u>277,492.00</u>	<u>185,979.12</u>	<u>0.00</u>	<u>91,512.88</u>
<b>Key Total:</b>		<u>26,672.00</u>	<u>274,344.33</u>	<u>0.00</u>	<u>(247,672.33)</u>
<b>Key: 153204 - BISHOP TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	347,094.00	297,838.79	0.00	49,255.21
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	61,609.76	0.00	16,447.24
4600	CHARGES FOR CURRENT SERVICES	65,338.00	85,383.86	0.00	(20,045.86)
4900	OTHER REVENUE	1,500.00	5,069.56	0.00	(3,569.56)
<b>Revenue Total:</b>		<u>496,989.00</u>	<u>449,901.97</u>	<u>0.00</u>	<u>47,087.03</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	334,586.00	311,947.17	0.00	22,638.83
5100	SERVICES & SUPPLIES	118,688.00	142,479.58	0.01	(23,791.59)
5200	INTERNAL CHARGES	13,422.00	13,422.00	0.00	0.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	18,515.00	0.00	0.00	18,515.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,200.00	13,200.00	0.00	0.00
5900	RESERVES	6,000.00	2,500.00	0.00	3,500.00
<b>Expenditure Total:</b>		<u>504,411.00</u>	<u>483,548.75</u>	<u>0.01</u>	<u>20,862.24</u>
<b>Key Total:</b>		<u>(7,422.00)</u>	<u>(33,646.78)</u>	<u>(0.01)</u>	<u>26,224.79</u>
<b>Key: 153205 - MAMMOTH TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	326,171.00	295,033.65	0.00	31,137.35
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	892,709.56	0.00	407,904.44
4600	CHARGES FOR CURRENT SERVICES	21,185.00	28,635.49	0.00	(7,450.49)
4900	OTHER REVENUE	1,500.00	6,469.91	0.00	(4,969.91)
<b>Revenue Total:</b>		<u>1,654,470.00</u>	<u>1,222,848.61</u>	<u>0.00</u>	<u>431,621.39</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	698,093.00	697,921.42	0.00	171.58
5100	SERVICES & SUPPLIES	470,954.00	371,867.41	0.01	99,086.58
5200	INTERNAL CHARGES	29,933.00	29,933.00	0.00	0.00
5600	FIXED ASSETS	400,825.00	202,030.22	0.00	198,794.78
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	33,130.00	33,130.00	0.00	0.00
5900	RESERVES	16,000.00	0.00	0.00	16,000.00
<b>Expenditure Total:</b>		<u>1,648,935.00</u>	<u>1,334,882.05</u>	<u>0.01</u>	<u>314,052.94</u>
<b>Key Total:</b>		<u>5,535.00</u>	<u>(112,033.44)</u>	<u>(0.01)</u>	<u>117,568.45</u>
<b>Key: 153206 - 395 ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	201,397.00	184,092.00	0.00	17,305.00
4400	AID FROM OTHER GOVT AGENCIES	411,260.00	151,948.80	0.00	259,311.20

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
4600	CHARGES FOR CURRENT SERVICES	254,069.00	250,247.12	0.00	3,821.88
4900	OTHER REVENUE	0.00	87.06	0.00	(87.06)
<b>Revenue Total:</b>		866,726.00	586,374.98	0.00	280,351.02
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	390,191.00	355,922.97	0.00	34,268.03
5100	SERVICES & SUPPLIES	288,005.00	225,852.80	0.00	62,152.20
5200	INTERNAL CHARGES	18,530.00	14,254.00	0.00	4,276.00
5600	FIXED ASSETS	170,000.00	169,416.65	0.00	583.35
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		866,726.00	765,446.42	0.00	101,279.58
<b>Key Total:</b>		0.00	(179,071.44)	0.00	179,071.44
<b>Key: 153207 - SPECIALS</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	8,000.00	4,778.07	0.00	3,221.93
<b>Revenue Total:</b>		8,000.00	4,778.07	0.00	3,221.93
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,570.00	4,086.44	0.00	(1,516.44)
5100	SERVICES & SUPPLIES	5,000.00	344.14	0.00	4,655.86
5200	INTERNAL CHARGES	238.00	238.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		7,808.00	4,668.58	0.00	3,139.42
<b>Key Total:</b>		192.00	109.49	0.00	82.51
<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>		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
5200	INTERNAL CHARGES	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: 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	3,000.00	0.00	(3,000.00)
4600	CHARGES FOR CURRENT SERVICES	425,000.00	395,483.22	0.00	29,516.78
4900	OTHER REVENUE	500.00	786.03	0.00	(286.03)
<b>Revenue Total:</b>		447,500.00	399,269.25	0.00	48,230.75
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	189,400.00	133,204.97	0.00	56,195.03
5100	SERVICES & SUPPLIES	237,167.00	196,321.89	0.00	40,845.11
5200	INTERNAL CHARGES	9,146.00	9,146.00	0.00	0.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	22,000.00	22,000.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		457,713.00	360,672.86	0.00	97,040.14
<b>Key Total:</b>		(10,213.00)	38,596.39	0.00	(48,809.39)
<b>Key: 153210 - MMSA-MAMMOTH MT SKI AREA</b>					

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<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	1,022,678.10	0.00	38,846.90
4900	OTHER REVENUE	0.00	2,172.90	0.00	(2,172.90)
<b>Revenue Total:</b>		1,061,525.00	1,024,851.00	0.00	36,674.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	473,947.00	427,701.60	0.00	46,245.40
5100	SERVICES & SUPPLIES	474,097.00	441,903.90	21,600.00	10,593.10
5200	INTERNAL CHARGES	26,132.00	26,132.00	0.00	0.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	88,000.00	88,000.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		1,062,176.00	983,737.50	21,600.00	56,838.50
<b>Key Total:</b>		(651.00)	41,113.50	(21,600.00)	(20,164.50)
<b>Key: 153215 - ESTA-RENO ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		0.00	0.00	0.00	0.00
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	157.16	0.00	(157.16)
<b>Expenditure Total:</b>		0.00	157.16	0.00	(157.16)
<b>Key Total:</b>		0.00	(157.16)	0.00	157.16
<b>Key: 153216 - ESTA-LANCASTER ROUTE</b>					
<b>Revenue</b>					
4600	CHARGES FOR CURRENT SERVICES	0.00	368.15	0.00	(368.15)
<b>Revenue Total:</b>		0.00	368.15	0.00	(368.15)
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	158.27	0.00	(158.27)
<b>Expenditure Total:</b>		0.00	158.27	0.00	(158.27)
<b>Key Total:</b>		0.00	209.88	0.00	(209.88)
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>					
<b>Revenue</b>					
4060	TAXES - SALES	1,561,732.00	1,380,316.64	0.00	181,415.36
4350	REV USE OF MONEY & PROPERTY	20,000.00	32,492.48	0.00	(12,492.48)
4400	AID FROM OTHER GOVT AGENCIES	2,171,828.00	1,477,288.92	0.00	694,539.08
4600	CHARGES FOR CURRENT SERVICES	1,959,334.00	1,932,013.85	0.00	27,320.15
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	19,999.08	0.00	(14,999.08)
<b>Revenue Total:</b>		5,717,894.00	4,842,110.97	0.00	875,783.03
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,717,979.00	2,470,771.49	0.00	247,207.51
5100	SERVICES & SUPPLIES	1,908,717.00	1,687,611.83	21,600.02	199,505.15
5200	INTERNAL CHARGES	123,058.00	118,782.00	0.00	4,276.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	749,180.00	394,635.45	0.00	354,544.55
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	175,030.00	0.00	0.00	175,030.00
5900	RESERVES	34,000.00	5,000.00	0.00	29,000.00
<b>Expenditure Total:</b>		5,707,964.00	4,676,800.77	21,600.02	1,009,563.21

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Balance</u>
	<b>Key Total:</b>	<u>9,930.00</u>	<u>165,310.20</u>	<u>(21,600.02)</u>	<u>(133,780.18)</u>
<b>Key: 153211 - ESTA ACCUMULATED CAPITAL OUT</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	7,082.20	0.00	(7,082.20)
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>7,082.20</u>	<u>0.00</u>	<u>(7,082.20)</u>
<b>Expenditure</b>					
5800	OTHER FINANCING USES	0.00	(175,030.00)	0.00	175,030.00
	<b>Expenditure Total:</b>	<u>0.00</u>	<u>(175,030.00)</u>	<u>0.00</u>	<u>175,030.00</u>
	<b>Key Total:</b>	<u>0.00</u>	<u>182,112.20</u>	<u>0.00</u>	<u>(182,112.20)</u>
<b>Key: 153212 - ESTA GENERAL RESERVE</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	4,292.56	0.00	(4,292.56)
	<b>Revenue Total:</b>	<u>0.00</u>	<u>4,292.56</u>	<u>0.00</u>	<u>(4,292.56)</u>
	<b>Key Total:</b>	<u>0.00</u>	<u>4,292.56</u>	<u>0.00</u>	<u>(4,292.56)</u>
<b>Key: 153213 - ESTA-BUDGET STABILIZATION RESER</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	1,717.01	0.00	(1,717.01)
	<b>Revenue Total:</b>	<u>0.00</u>	<u>1,717.01</u>	<u>0.00</u>	<u>(1,717.01)</u>
	<b>Key Total:</b>	<u>0.00</u>	<u>1,717.01</u>	<u>0.00</u>	<u>(1,717.01)</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
	<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: 612490 - ACIS-AUTOMATED CUSTOMER IS</b>					
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	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: 612491 - NIGHT RIDER</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
	<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: 612493 - JARC-LONE PINE/BISHOP</b>					
<b>Revenue</b>					
4060	TAXES - SALES	58,213.00	53,350.00	0.00	4,863.00
4400	AID FROM OTHER GOVT AGENCIES	56,299.00	40,084.87	0.00	16,214.13
4600	CHARGES FOR CURRENT SERVICES	24,000.00	23,137.58	0.00	862.42
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
	<b>Revenue Total:</b>	<u>138,512.00</u>	<u>116,572.45</u>	<u>0.00</u>	<u>21,939.55</u>



**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	82,534.00	66,051.14	0.00	16,482.86
5100	SERVICES & SUPPLIES	52,532.00	60,250.24	0.00	(7,718.24)
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
<b>Expenditure Total:</b>		<u>138,511.00</u>	<u>129,746.38</u>	<u>0.00</u>	<u>8,764.62</u>
<b>Key Total:</b>		<u>1.00</u>	<u>(13,173.93)</u>	<u>0.00</u>	<u>13,174.93</u>
<b>Key: 612494 - JARC-MAMMOTH EXPRESS</b>					
<b>Revenue</b>					
4060	TAXES - SALES	43,852.00	38,781.00	0.00	5,071.00
4400	AID FROM OTHER GOVT AGENCIES	43,852.00	31,211.32	0.00	12,640.68
4600	CHARGES FOR CURRENT SERVICES	22,000.00	18,398.39	0.00	3,601.61
<b>Revenue Total:</b>		<u>109,704.00</u>	<u>88,390.71</u>	<u>0.00</u>	<u>21,313.29</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	61,059.00	46,974.53	0.00	14,084.47
5100	SERVICES & SUPPLIES	45,200.00	43,592.84	0.00	1,607.16
5200	INTERNAL CHARGES	3,445.00	3,445.00	0.00	0.00
<b>Expenditure Total:</b>		<u>109,704.00</u>	<u>94,012.37</u>	<u>0.00</u>	<u>15,691.63</u>
<b>Key Total:</b>		<u>0.00</u>	<u>(5,621.66)</u>	<u>0.00</u>	<u>5,621.66</u>
<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>		<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
<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: 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>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<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>		<u>0.00</u>	<u>37.26</u>	<u>0.00</u>	<u>(37.26)</u>
<b>Key Total:</b>		<u>0.00</u>	<u>(37.26)</u>	<u>0.00</u>	<u>37.26</u>
<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>		<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
<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: 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>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**COUNTY OF INYO**

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

Ledger: GL

As Of 6/30/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	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: 612489 - NON-EMERGENCY TRAN REIM</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	25,850.00	15,408.90	0.00	10,441.10
<b>Revenue Total:</b>		<u>25,850.00</u>	<u>15,408.90</u>	<u>0.00</u>	<u>10,441.10</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	5,690.00	3,403.44	0.00	2,286.56
5100	SERVICES & SUPPLIES	20,330.00	22,380.84	0.00	(2,050.84)
<b>Expenditure Total:</b>		<u>26,020.00</u>	<u>25,784.28</u>	<u>0.00</u>	<u>235.72</u>
<b>Key Total:</b>		<u>(170.00)</u>	<u>(10,375.38)</u>	<u>0.00</u>	<u>10,205.38</u>
<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	(127.05)	0.00	127.05
4400	AID FROM OTHER GOVT AGENCIES	120,000.00	9,125.00	0.00	110,875.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<u>120,000.00</u>	<u>8,997.95</u>	<u>0.00</u>	<u>111,002.05</u>
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	23,188.58	0.00	96,811.42
<b>Expenditure Total:</b>		<u>120,000.00</u>	<u>23,188.58</u>	<u>0.00</u>	<u>96,811.42</u>
<b>Key Total:</b>		<u>0.00</u>	<u>(14,190.63)</u>	<u>0.00</u>	<u>14,190.63</u>

**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	1,810,250	341,012	103,949	196,919	108,868		1,650	2,341,612	21,600	2,320,012
1533	ESTA ACCUMULATED	1,018,314							1,018,314		1,018,314
1534	ESTA GENERAL RESERVE	511,131							511,131		511,131
1535	ESTA BUDGET STAB	204,450							204,450		204,450
6813	JARC-LONE PINE/BISHOP	59,419	266		6,051	5,191	68,500		(7,955)		(7,955)
6814	JARC-MAMMOTH EXPRESS	12,022	1,770		6,051	5,279			14,564		14,564
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	390	5,270			1,927	14,206		(10,473)		(10,473)
6821	BISHOP YARD-ESTA	(79)					21,243		(21,322)		(21,322)
<b>ESTA</b>	<b>Totals</b>	<b>3,621,065</b>	<b>348,318</b>	<b>103,949</b>	<b>209,021</b>	<b>121,265</b>	<b>103,949</b>	<b>1,650</b>	<b>4,055,489</b>	<b>21,600</b>	<b>4,033,889</b>
<b>Grand Totals</b>		<b>3,621,065</b>	<b>348,318</b>	<b>103,949</b>	<b>209,021</b>	<b>121,265</b>	<b>103,949</b>	<b>1,650</b>	<b>4,055,489</b>	<b>21,600</b>	<b>4,033,889</b>

## STAFF REPORT

Subject: Financial Report – FY 2018/19

Initiated by: Karie Bentley, Administration Manager

The year-to-date roll-up, budget unit summary, and fund balance reports for the 2018/19 fiscal year through August 8, 2018 are included on the following pages. As we are only a month into the new fiscal year, there is little to report and, as much revenue is collected through a reimbursement process, it is typical the year-to-date expenses are greater the revenue, early in the fiscal year. Additionally a fix is in process that will move some payroll to fiscal year 2017/18.

The table below summarizes the year-end revenue and the expenses by major expense category.

ESTA Operating Expenses FY 2018/19			
% of fiscal year →			<b>10.7%</b>
Category	Budget	Actual Year	
		To Date	% of Budget
<b>Total Revenue</b>	<b>5,237,283</b>	<b>173,207</b>	<b>3.3%</b>
<b>EXPENSES</b>			
Total Salaries*	2,003,628	164,451	8.2%
Total Benefits	785,182	17,733	2.3%
Total Insurance	339,976	208,661	61.4%
Total Maintenance	593,880	14,155	2.4%
Facilities	246,694	970	0.4%
Total Services	208,400	8,613	4.1%
Fuel	632,752	2,572	0.4%
Other	228,050	3,418	1.5%
<b>Total Expenses</b>	<b>5,038,562</b>	<b>420,573</b>	<b>8.3%</b>

\*Overstated by one payroll which should be reflected in FY 2017/2018.

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

Ledger: GL

As of 8/8/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>						
<b>OPERATING</b>						
<b>Revenue</b>						
4061	LOCAL TRANSPORTATION TAX	1,279,564.00	0.00	0.00	1,279,564.00	0.00
4065	STATE TRANSIT ASST	397,932.00	0.00	0.00	397,932.00	0.00
4301	INTEREST FROM TREASURY	24,000.00	0.00	0.00	24,000.00	0.00
4498	STATE GRANTS	57,985.00	0.00	0.00	57,985.00	0.00
4499	STATE OTHER	71,626.00	0.00	0.00	71,626.00	0.00
4555	FEDERAL GRANTS	453,002.00	0.00	0.00	453,002.00	0.00
4599	OTHER AGENCIES	878,855.00	0.00	0.00	878,855.00	0.00
4819	SERVICES & FEES	2,069,319.00	173,207.49	0.00	1,896,111.51	8.37
4959	MISCELLANEOUS REVENUE	5,000.00	0.00	0.00	5,000.00	0.00
	<b>Revenue Total:</b>	<b>5,237,283.00</b>	<b>173,207.49</b>	<b>0.00</b>	<b>5,064,075.51</b>	<b>3.30</b>
<b>Expenditure</b>						
5001	SALARIED EMPLOYEES	1,525,159.00	105,396.00	0.00	1,419,763.00	6.91
5003	OVERTIME	69,218.00	16,894.58	0.00	52,323.42	24.40
5005	HOLIDAY OVERTIME	131,197.00	10,141.98	0.00	121,055.02	7.73
5012	PART TIME EMPLOYEES	278,054.00	32,018.56	0.00	246,035.44	11.51
5021	RETIREMENT & SOCIAL SECURITY	47,606.00	3,592.29	0.00	44,013.71	7.54
5022	PERS RETIREMENT	225,009.00	25.48	0.00	224,983.52	0.01
5031	MEDICAL INSURANCE	326,565.00	4,393.98	0.00	322,171.02	1.34
5043	OTHER BENEFITS	38,493.00	2,469.40	0.00	36,023.60	6.41
5045	COMPENSATED ABSENCE EXPENSE	143,459.00	7,065.60	0.00	136,393.40	4.92
5047	EMPLOYEE INCENTIVES	4,050.00	186.29	0.00	3,863.71	4.59
5111	CLOTHING	4,600.00	1,654.87	0.00	2,945.13	35.97
5152	WORKERS COMPENSATION	124,786.00	99,935.00	0.00	24,851.00	80.08
5154	UNEMPLOYMENT INSURANCE	45,000.00	0.00	0.00	45,000.00	0.00
5158	INSURANCE PREMIUM	170,190.00	108,726.00	0.00	61,464.00	63.88
5171	MAINTENANCE OF EQUIPMENT	565,380.00	12,081.28	0.00	553,298.72	2.13
5173	MAINTENANCE OF	18,500.00	2,074.01	0.00	16,425.99	11.21
5191	MAINTENANCE OF STRUCTURES	10,000.00	0.00	0.00	10,000.00	0.00
5211	MEMBERSHIPS	2,300.00	0.00	0.00	2,300.00	0.00
5232	OFFICE & OTHER EQUIP < \$5,000	14,500.00	0.00	0.00	14,500.00	0.00
5238	OFFICE SUPPLIES	7,600.00	487.94	0.00	7,112.06	6.42
5253	ACCOUNTING & AUDITING SERVICE	48,500.00	0.00	0.00	48,500.00	0.00
5260	HEALTH - EMPLOYEE PHYSICALS	6,200.00	0.00	0.00	6,200.00	0.00
5263	ADVERTISING	51,200.00	537.42	0.00	50,662.58	1.04
5265	PROFESSIONAL & SPECIAL SERVICE	102,500.00	8,075.13	0.00	94,424.87	7.87
5291	OFFICE, SPACE & SITE RENTAL	194,694.00	405.00	0.00	194,289.00	0.20
5311	GENERAL OPERATING EXPENSE	51,830.00	622.99	0.00	51,207.01	1.20
5331	TRAVEL EXPENSE	5,000.00	0.00	0.00	5,000.00	0.00
5332	MILEAGE REIMBURSEMENT	21,220.00	652.60	0.00	20,567.40	3.07
5351	UTILITIES	52,000.00	565.38	0.00	51,434.62	1.08
5352	FUEL & OIL	632,752.00	2,571.52	0.00	630,180.48	0.40
5539	OTHER AGENCY CONTRIBUTIONS	60,000.00	0.00	0.00	60,000.00	0.00
5901	CONTINGENCIES	61,000.00	0.00	0.00	61,000.00	0.00
	<b>Expenditure Total:</b>	<b>5,038,562.00</b>	<b>420,573.30</b>	<b>0.00</b>	<b>4,617,988.70</b>	<b>8.34</b>
<b>NET OPERATING</b>		<b>198,721.00</b>	<b>(247,365.81)</b>	<b>0.00</b>	<b>446,086.81</b>	

**CAPITAL ACCOUNT**

User: DVIDAL - Dawn Vidal

Page

Date: 08/08/2018

Report: GL8006: Fin Stmt Budget to Actual with Encumbrance

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Time: 11:02:47

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

Ledger: GL

As of 8/8/2018

Object	Description	Budget	Actual	Encumbrance	Balance	%
<b>Revenue</b>						
4066	PTMISEA	303,936.00	0.00	0.00	303,936.00	0.00
4495	STATE GRANTS - CAPITAL	<u>54,766.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,766.00</u>	<u>0.00</u>
	<b>Revenue Total:</b>	<u>358,702.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,702.00</u>	<u>0.00</u>
<b>Expenditure</b>						
5640	STRUCTURES & IMPROVEMENTS	120,000.00	0.00	0.00	120,000.00	0.00
5650	EQUIPMENT	74,766.00	0.00	0.00	74,766.00	0.00
5655	VEHICLES	<u>183,936.00</u>	<u>0.00</u>	<u>0.00</u>	<u>183,936.00</u>	<u>0.00</u>
	<b>Expenditure Total:</b>	<u>378,702.00</u>	<u>0.00</u>	<u>0.00</u>	<u>378,702.00</u>	<u>0.00</u>
<b>NET CAPITAL ACCOUNT</b>		<u>358,702.00</u>	<u>0.00</u>	<u>0.00</u>	<u>358,702.00</u>	
<b>TRANSFERS</b>						
<b>Revenue</b>						
<b>Expenditure</b>						
5798	CAPITAL REPLACEMENT	<u>170,520.00</u>	<u>0.00</u>	<u>0.00</u>	<u>170,520.00</u>	<u>0.00</u>
	<b>Expenditure Total:</b>	<u>170,520.00</u>	<u>0.00</u>	<u>0.00</u>	<u>170,520.00</u>	<u>0.00</u>
<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>8,201.00</u>	<u>(247,365.81)</u>	<u>0.00</u>	<u>255,566.81</u>	

**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

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>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Key Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<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>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Key Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Key: 153202 - INYO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	371,396.00	0.00	0.00	371,396.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	83,730.00	0.00	0.00	83,730.00
4600	CHARGES FOR CURRENT SERVICES	52,803.00	4,951.93	0.00	47,851.07
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
<b>Revenue Total:</b>		<b>515,429.00</b>	<b>4,951.93</b>	<b>0.00</b>	<b>510,477.07</b>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	325,694.00	19,919.69	0.00	305,774.31
5100	SERVICES & SUPPLIES	131,814.00	16,394.91	0.00	115,419.09
5200	INTERNAL CHARGES	13,700.00	11,293.00	0.00	2,407.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	12,520.00	0.00	0.00	12,520.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,600.00	0.00	0.00	13,600.00
5900	RESERVES	15,000.00	0.00	0.00	15,000.00
<b>Expenditure Total:</b>		<b>512,328.00</b>	<b>47,607.60</b>	<b>0.00</b>	<b>464,720.40</b>
<b>Key Total:</b>		<b>3,101.00</b>	<b>(42,655.67)</b>	<b>0.00</b>	<b>45,756.67</b>
<b>Key: 153203 - MONO TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	240,558.00	0.00	0.00	240,558.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	72,459.00	0.00	0.00	72,459.00
4600	CHARGES FOR CURRENT SERVICES	25,414.00	2,396.37	0.00	23,017.63
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>344,431.00</b>	<b>2,396.37</b>	<b>0.00</b>	<b>342,034.63</b>

**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	172,785.00	8,359.17	0.00	164,425.83
5100	SERVICES & SUPPLIES	117,905.00	6,804.63	0.00	111,100.37
5200	INTERNAL CHARGES	5,500.00	4,497.00	0.00	1,003.00
5600	FIXED ASSETS	24,863.00	0.00	0.00	24,863.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	5,700.00	0.00	0.00	5,700.00
5900	RESERVES	15,000.00	0.00	0.00	15,000.00
<b>Expenditure Total:</b>		<u>341,753.00</u>	<u>19,660.80</u>	<u>0.00</u>	<u>322,092.20</u>
<b>Key Total:</b>		<u>2,678.00</u>	<u>(17,264.43)</u>	<u>0.00</u>	<u>19,942.43</u>
<b>Key: 153204 - BISHOP TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	371,396.00	0.00	0.00	371,396.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	83,730.00	0.00	0.00	83,730.00
4600	CHARGES FOR CURRENT SERVICES	65,338.00	6,701.49	0.00	58,636.51
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
<b>Revenue Total:</b>		<u>527,964.00</u>	<u>6,701.49</u>	<u>0.00</u>	<u>521,262.51</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	355,072.00	20,945.47	0.00	334,126.53
5100	SERVICES & SUPPLIES	123,713.00	17,017.53	0.00	106,695.47
5200	INTERNAL CHARGES	13,700.00	11,293.00	0.00	2,407.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	12,520.00	0.00	0.00	12,520.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	13,600.00	0.00	0.00	13,600.00
5900	RESERVES	6,000.00	0.00	0.00	6,000.00
<b>Expenditure Total:</b>		<u>524,605.00</u>	<u>49,256.00</u>	<u>0.00</u>	<u>475,349.00</u>
<b>Key Total:</b>		<u>3,359.00</u>	<u>(42,554.51)</u>	<u>0.00</u>	<u>45,913.51</u>
<b>Key: 153205 - MAMMOTH TRANSIT SERVICE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	352,369.00	0.00	0.00	352,369.00
4350	REV USE OF MONEY & PROPERTY	6,000.00	0.00	0.00	6,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,129,916.00	0.00	0.00	1,129,916.00
4600	CHARGES FOR CURRENT SERVICES	21,185.00	490.20	0.00	20,694.80
4900	OTHER REVENUE	1,500.00	0.00	0.00	1,500.00
<b>Revenue Total:</b>		<u>1,510,970.00</u>	<u>490.20</u>	<u>0.00</u>	<u>1,510,479.80</u>
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	733,168.00	62,891.27	0.00	670,276.73
5100	SERVICES & SUPPLIES	477,381.00	32,407.66	0.00	444,973.34
5200	INTERNAL CHARGES	30,500.00	25,184.00	0.00	5,316.00
5600	FIXED ASSETS	208,799.00	0.00	0.00	208,799.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	34,120.00	0.00	0.00	34,120.00
5900	RESERVES	25,000.00	0.00	0.00	25,000.00
<b>Expenditure Total:</b>		<u>1,508,968.00</u>	<u>120,482.93</u>	<u>0.00</u>	<u>1,388,485.07</u>
<b>Key Total:</b>		<u>2,002.00</u>	<u>(119,992.73)</u>	<u>0.00</u>	<u>121,994.73</u>
<b>Key: 153206 - 395 ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00



**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</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	19,266.37	0.00	(19,266.37)
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5200	INTERNAL CHARGES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	0.00	0.00	0.00	0.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		0.00	19,266.37	0.00	(19,266.37)
<b>Key Total:</b>		0.00	(19,266.37)	0.00	19,266.37
<b>Key: 153207 - SPECIALS</b>					
<b>Revenue</b>					
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	8,000.00	0.00	0.00	8,000.00
<b>Revenue Total:</b>		8,000.00	0.00	0.00	8,000.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,570.00	5,104.33	0.00	(2,534.33)
5100	SERVICES & SUPPLIES	5,000.00	217.00	0.00	4,783.00
5200	INTERNAL CHARGES	238.00	200.00	0.00	38.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		7,808.00	5,521.33	0.00	2,286.67
<b>Key Total:</b>		192.00	(5,521.33)	0.00	5,713.33
<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>		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
5200	INTERNAL CHARGES	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: 153209 - REDS MEADOW</b>					
<b>Revenue</b>					
4060	TAXES - SALES	0.00	0.00	0.00	0.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	475,000.00	119,497.84	0.00	355,502.16
4900	OTHER REVENUE	500.00	0.00	0.00	500.00
<b>Revenue Total:</b>		475,500.00	119,497.84	0.00	356,002.16
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	207,033.00	37,474.23	0.00	169,558.77
5100	SERVICES & SUPPLIES	239,092.00	12,563.03	0.00	226,528.97
5200	INTERNAL CHARGES	9,146.00	7,695.00	0.00	1,451.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	21,000.00	0.00	0.00	21,000.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		476,271.00	57,732.26	0.00	418,538.74
<b>Key Total:</b>		(771.00)	61,765.58	0.00	(62,536.58)
<b>Key: 153210 - MMSA-MAMMOTH MT SKI AREA</b>					

**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<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	0.00	0.00	1,061,525.00
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		1,061,525.00	0.00	0.00	1,061,525.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	464,989.00	1,202.47	0.00	463,786.53
5100	SERVICES & SUPPLIES	489,372.00	24,978.59	0.00	464,393.41
5200	INTERNAL CHARGES	26,132.00	21,985.00	0.00	4,147.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	82,500.00	0.00	0.00	82,500.00
5900	RESERVES	0.00	0.00	0.00	0.00
<b>Expenditure Total:</b>		1,062,993.00	48,166.06	0.00	1,014,826.94
<b>Key Total:</b>		(1,468.00)	(48,166.06)	0.00	46,698.06
<b>Key: 153215 - ESTA-RENO ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	98,995.00	0.00	0.00	98,995.00
4400	AID FROM OTHER GOVT AGENCIES	139,266.00	0.00	0.00	139,266.00
4600	CHARGES FOR CURRENT SERVICES	142,279.00	21,412.17	0.00	120,866.83
<b>Revenue Total:</b>		380,540.00	21,412.17	0.00	359,127.83
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	216,157.00	1,211.44	0.00	214,945.56
5100	SERVICES & SUPPLIES	167,195.00	9,330.57	0.00	157,864.43
5200	INTERNAL CHARGES	10,629.00	6,235.84	0.00	4,393.16
<b>Expenditure Total:</b>		393,981.00	16,777.85	0.00	377,203.15
<b>Key Total:</b>		(13,441.00)	4,634.32	0.00	(18,075.32)
<b>Key: 153216 - ESTA-LANCASTER ROUTE</b>					
<b>Revenue</b>					
4060	TAXES - SALES	77,782.00	0.00	0.00	77,782.00
4400	AID FROM OTHER GOVT AGENCIES	133,424.00	0.00	0.00	133,424.00
4600	CHARGES FOR CURRENT SERVICES	111,791.00	14,407.87	0.00	97,383.13
<b>Revenue Total:</b>		322,997.00	14,407.87	0.00	308,589.13
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	169,836.00	1,131.43	0.00	168,704.57
5100	SERVICES & SUPPLIES	131,368.00	8,937.45	0.00	122,430.55
5200	INTERNAL CHARGES	8,351.00	5,756.16	0.00	2,594.84
<b>Expenditure Total:</b>		309,555.00	15,825.04	0.00	293,729.96
<b>Key Total:</b>		13,442.00	(1,417.17)	0.00	14,859.17
<b>Key: 153299 - EASTERN SIERRA TRANSIT</b>					
<b>Revenue</b>					
4060	TAXES - SALES	1,677,496.00	0.00	0.00	1,677,496.00
4350	REV USE OF MONEY & PROPERTY	24,000.00	0.00	0.00	24,000.00
4400	AID FROM OTHER GOVT AGENCIES	1,820,170.00	0.00	0.00	1,820,170.00
4600	CHARGES FOR CURRENT SERVICES	2,069,319.00	173,207.49	0.00	1,896,111.51
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
4900	OTHER REVENUE	5,000.00	0.00	0.00	5,000.00
<b>Revenue Total:</b>		5,595,985.00	173,207.49	0.00	5,422,777.51
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	2,793,410.00	183,839.03	0.00	2,609,570.97
5100	SERVICES & SUPPLIES	1,999,366.00	136,799.27	0.00	1,862,566.73
5200	INTERNAL CHARGES	124,786.00	99,935.00	0.00	24,851.00

**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
5500	OTHER CHARGES	60,000.00	0.00	0.00	60,000.00
5560	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	378,702.00	0.00	0.00	378,702.00
5700	DEPRECIATION	0.00	0.00	0.00	0.00
5800	OTHER FINANCING USES	170,520.00	0.00	0.00	170,520.00
5900	RESERVES	61,000.00	0.00	0.00	61,000.00
<b>Expenditure Total:</b>		<u>5,587,784.00</u>	<u>420,573.30</u>	<u>0.00</u>	<u>5,167,210.70</u>
<b>Key Total:</b>		<u>8,201.00</u>	<u>(247,365.81)</u>	<u>0.00</u>	<u>255,566.81</u>
<b>Key: 153211 - ESTA ACCUMULATED CAPITAL OUT</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	0.00	0.00	0.00	0.00
4800	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Expenditure</b>					
5800	OTHER FINANCING USES	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: 153212 - ESTA GENERAL RESERVE</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	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>Key Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Key: 153213 - ESTA-BUDGET STABILIZATION RESER</b>					
<b>Revenue</b>					
4350	REV USE OF MONEY & PROPERTY	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>Key Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Key: 153214 - REDS MEADOW ROAD MAINTENANCE</b>					
<b>Revenue</b>					
4600	CHARGES FOR CURRENT SERVICES	60,000.00	0.00	0.00	60,000.00
<b>Revenue Total:</b>		<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>
<b>Expenditure</b>					
5500	OTHER CHARGES	60,000.00	0.00	0.00	60,000.00
<b>Expenditure Total:</b>		<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>
<b>Key Total:</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</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
<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: 612490 - ACIS-AUTOMATED CUSTOMER IS</b>					
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	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>

**COUNTY OF INYO**

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

Ledger: GL

As Of 8/8/2018

Object	Description	Budget	Actual	Encumbrance	Balance
<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	110,000.00	0.00	0.00	110,000.00
4400	AID FROM OTHER GOVT AGENCIES	0.00	0.00	0.00	0.00
4600	CHARGES FOR CURRENT SERVICES	24,000.00	1,627.86	0.00	22,372.14
4900	OTHER REVENUE	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		134,000.00	1,627.86	0.00	132,372.14
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	79,042.00	3,629.25	0.00	75,412.75
5100	SERVICES & SUPPLIES	51,767.00	3,697.62	0.00	48,069.38
5200	INTERNAL CHARGES	3,445.00	2,898.00	0.00	547.00
<b>Expenditure Total:</b>		134,254.00	10,224.87	0.00	124,029.13
<b>Key Total:</b>		(254.00)	(8,597.01)	0.00	8,343.01
<b>Key: 612494 - JARC-MAMMOTH EXPRESS</b>					
<b>Revenue</b>					
4060	TAXES - SALES	55,000.00	0.00	0.00	55,000.00
4400	AID FROM OTHER GOVT AGENCIES	31,795.00	0.00	0.00	31,795.00
4600	CHARGES FOR CURRENT SERVICES	21,984.00	1,721.76	0.00	20,262.24
<b>Revenue Total:</b>		108,779.00	1,721.76	0.00	107,057.24
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	62,146.00	2,503.43	0.00	59,642.57
5100	SERVICES & SUPPLIES	44,229.00	3,797.68	0.00	40,431.32
5200	INTERNAL CHARGES	3,445.00	2,898.00	0.00	547.00
<b>Expenditure Total:</b>		109,820.00	9,199.11	0.00	100,620.89
<b>Key Total:</b>		(1,041.00)	(7,477.35)	0.00	6,436.35
<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
<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	0.00	0.00	0.00
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 8/8/2018

<b>Object</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Encumbrance</b>	<b>Balance</b>
	<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: 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	0.00	0.00	25,850.00
	<b>Revenue Total:</b>	25,850.00	0.00	0.00	25,850.00
<b>Expenditure</b>					
5000	SALARIES & BENEFITS	4,918.00	200.48	0.00	4,717.52
5100	SERVICES & SUPPLIES	20,530.00	652.60	0.00	19,877.40
	<b>Expenditure Total:</b>	25,448.00	853.08	0.00	24,594.92
	<b>Key Total:</b>	402.00	(853.08)	0.00	1,255.08
<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	0.00	0.00	0.00
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	0.00	0.00	120,000.00
<b>Expenditure</b>					
5100	SERVICES & SUPPLIES	0.00	0.00	0.00	0.00
5600	FIXED ASSETS	120,000.00	0.00	0.00	120,000.00
	<b>Expenditure Total:</b>	120,000.00	0.00	0.00	120,000.00
	<b>Key Total:</b>	0.00	0.00	0.00	0.00

**COUNTY OF INYO  
UNDESIGNATED FUND BALANCES**

AS OF 06/30/2019

	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	188,416	(341,012)	4,100	(196,919)	(43,385)		(1,650)	(300,380)		(300,380)
6813 JARC-LONE PINE/BISHOP	(7,472)	(266)		(6,051)	(5,191)			(8,598)		(8,598)
6814 JARC-MAMMOTH EXPRESS	(4,936)	(1,770)		(6,051)	(5,279)			(7,478)		(7,478)
6820 NON-EMERGENCY TRAN REIM	6,090	(5,270)			(1,927)	3,600		(853)		(853)
6821 BISHOP YARD-ESTA	500					500				
<b>ESTA Totals</b>	<b>182,598</b>	<b>(348,318)</b>	<b>4,100</b>	<b>(209,021)</b>	<b>(55,782)</b>	<b>4,100</b>	<b>(1,650)</b>	<b>(317,309)</b>		<b>(317,309)</b>
<b>Grand Totals</b>	<b>182,598</b>	<b>(348,318)</b>	<b>4,100</b>	<b>(209,021)</b>	<b>(55,782)</b>	<b>4,100</b>	<b>(1,650)</b>	<b>(317,309)</b>		<b>(317,309)</b>

## MONTHLY REPORT

July 2018

	Jul-18	Jun-18	Percent Change	Jul-17	Percent Change
<b>PASSENGERS</b>					
Adult	115,599	54,678	111.4%	85,331	35.5%
Senior	2,305	2,314	-0.4%	1,732	33.1%
Disabled	803	848	-5.3%	1,032	-22.2%
Wheelchair	375	383	-2.1%	337	11.3%
Child	29,482	10,924	169.9%	22,981	28.3%
Child under 5	1,305	567	130.2%	728	79.3%
<b>Total Passengers</b>	149,869	69,714	115.0%	112,141	33.6%
<b>FARES</b>	\$241,996.75	\$131,436.24	84.1%	\$138,857.78	74.3%
<b>SERVICE MILES</b>	106,001	78,711	34.7%	87,029	21.8%
<b>SERVICE HOURS</b>	6,859	4,893	40.2%	5,486	25.0%
<b>Passengers per Hour</b>	21.85	14.25	53.4%	20.44	6.9%

## RIDERSHIP COMPARISON

### REPORT MONTH - THIS YEAR/LAST YEAR

Route	Jul-18	Jul-17	Variance	% Change
Mammoth Express	479	483	-4	-0.8%
Lone Pine to Bishop	371	341	30	8.8%
Lone Pine DAR	318	269	49	18.2%
Tecopa	16	8	8	100.0%
Walker DAR	125	220	-95	-43.2%
Bridgeport to G'Ville	17	67	-50	-74.6%
Benton to Bishop	37	9	28	311.1%
Bishop DAR	3,838	3,287	551	16.8%
Nite Rider	260	366	-106	-29.0%
Mammoth FR	71,030	75,100	-4,070	-5.4%
Mammoth DAR	253	322	-69	-21.4%
Reno	1,043	762	281	36.9%
Lancaster	846	586	260	44.4%
Reds Meadow	70,781	29,616	41,165	139.0%
June Lake Shuttle	222	474	-252	-53.2%
Bishop Creek	202	138	64	46.4%
Specials	30	231	-201	-87.0%
<b>TOTALS</b>	<b>149,868</b>	<b>112,141</b>	<b>37,727</b>	<b>33.6%</b>

Notes:

Reds Meadow started late last year. It began running on July 21, 2017.  
 Reno and Lancaster route began running 5 days a week mid-July 2017.



## PASSENGERS PER SERVICE HOUR

REPORT MONTH - THIS YEAR/LAST YEAR				PAX MILES/ SVC HOUR	
Route	Jul-18	Jul-17	% Change		
Mammoth Express	6.08	4.60	32.0%		
Lone Pine to Bishop	3.51	2.85	23.2%		
Lone Pine DAR	2.16	1.92	12.6%		
Tecopa	0.73	0.80	-8.4%		
Walker DAR	0.77	1.49	-48.6%		
Bridgeport to G'Ville	0.85	2.45	-65.1%		
Benton to Bishop	2.16	1.05	106.2%		
Bishop DAR	4.09	3.73	9.5%		
Nite Rider	3.94	5.42	-27.3%		
Mammoth FR	29.00	30.70	-5.5%		
Mammoth DAR	1.47	1.79	-17.7%		
Reno	3.65	3.23	13.0%		459.50
Lancaster	3.84	3.51	9.4%		376.59
Reds Meadow	39.14	42.32	-7.5%		
June Lake Shuttle	0.88	1.97	-55.2%		
Bishop Creek	1.89	1.24	51.8%		
Specials	4.52	22.35	-79.8%		
<b>Total</b>	<b>21.85</b>	<b>20.44</b>	<b>6.9%</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
<b>Jul-18</b>																	
Mammoth Express	\$2,850.90	367	52	16	3	28	13	479	93	79	3,716	3,626	5.95	.79	6.08	47.1	0.13
Lone Pine to Bishop	\$2,049.75	227	71	40	14	13	6	371	124	106	4,753	4,607	5.52	.44	3.51	44.9	0.08
Lone Pine DAR	\$806.00	16	195	86	14	7	0	318	154	147	1,328	1,328	2.53	.61	2.16	9.0	0.24
Tecopa	\$81.00	2	12	2	0	0	0	16	22	22	520	520	5.06	.16	.73	23.8	0.03
Walker DAR	\$362.60	8	46	71	0	0	0	125	172	163	1,569	1,387	2.90	.26	.77	9.6	0.09
Bridgeport to G'Ville	\$147.50	3	14	0	0	0	0	17	25	20	751	428	8.68	.34	.85	37.8	0.04
Benton to Bishop	\$200.25	1	23	12	0	1	0	37	34	17	1,372	701	5.41	.29	2.16	80.0	0.05
Specials	\$0.00	30	0	0	0	0	0	30	7	7	93	88	N/A	N/A	4.52	14.0	0.34
Bishop DAR	\$8,519.60	1,419	1,502	419	319	33	146	3,838	1,011	939	10,334	9,533	2.22	.89	4.09	11.0	0.40
Nite Rider	\$975.60	168	32	25	18	1	16	260	70	66	823	823	3.75	1.19	3.94	12.5	0.32
Mammoth FR	\$0.00	57,308	0	52	0	13,670	0	71,030	2,534	2,449	32,520	31,308	N/A	N/A	29.00	13.3	2.27
Mammoth DAR	\$1,413.40	105	12	4	3	8	121	253	173	172	423	342	5.59	4.13	1.47	2.5	0.74
Reno	\$29,610.50	823	158	38	3	14	7	1,043	307	286	12,249	11,906	28.39	2.49	3.65	42.9	0.09
Lancaster	\$13,231.75	649	133	33	1	21	9	846	251	220	10,938	10,574	15.64	1.25	3.84	49.7	0.08
Reds Meadow	\$180,866.40	54,146	0	0	0	15,650	985	70,781	1,902	1,808	25,005	21,991	2.56	8.22	39.14	13.8	3.22
June Lake Shuttle	\$29.00	188	0	1	0	34	0	222	266	252	3,861	3,528	.13	.01	.88	15.3	0.06
Bishop Creek	\$852.50	139	55	4	0	2	2	202	116	107	3,449	3,311	4.22	.26	1.89	32.3	0.06
<b>Total</b>	<b>\$241,996.75</b>	<b>115,599</b>	<b>2,305</b>	<b>803</b>	<b>375</b>	<b>29,482</b>	<b>1,305</b>	<b>149,868</b>	<b>7,261</b>	<b>6,859</b>	<b>113,704</b>	<b>106,001</b>	<b>1.61</b>	<b>2.28</b>	<b>21.85</b>	<b>16.6</b>	<b>1.41</b>

\* FARE TOTAL DOES NOT INCLUDE 7/30-31/18 FOR THE REDS MEADOW ROUTE

<b>Jul-17</b>																	
Mammoth Express	\$2,775.58	375	53	20	3	23	9	483	128	105	4,384	4,319	5.75	.64	4.60	41.8	0.11
Lone Pine to Bishop	\$1,811.50	236	66	18	8	5	8	341	153	120	5,925	5,132	5.31	.35	2.85	49.5	0.07
Lone Pine DAR	\$674.00	7	193	51	15	1	2	269	147	140	1,251	1,250	2.51	.54	1.92	8.9	0.22
Tecopa	\$40.00	0	8	0	0	0	0	8	12	10	318	221	5.00	.18	.80	31.8	0.04
Walker DAR	\$621.60	2	15	193	0	10	0	220	158	148	1,268	1,071	2.83	.58	1.49	8.6	0.21
Bridgeport to G'Ville	\$472.50	11	56	0	0	0	0	67	32	27	878	631	7.05	.75	2.45	32.1	0.11
Benton to Bishop	\$44.50	1	5	2	0	0	1	9	17	9	777	401	4.94	.11	1.05	90.3	0.02
Specials	\$0.00	214	0	0	0	17	0	231	11	10	102	90	N/A	N/A	22.35	9.9	2.57
Bishop DAR	\$7,660.20	1,187	1,077	563	291	38	131	3,287	985	880	11,641	10,126	2.33	.76	3.73	13.2	0.32
Nite Rider	\$1,428.80	256	31	49	16	4	10	366	71	68	1,043	1,028	3.90	1.39	5.42	15.5	0.36
Mammoth FR	\$0.00	59,278	0	2	0	15,820	0	75,100	2,532	2,446	31,686	30,581	N/A	N/A	30.70	13.0	2.46
Mammoth DAR	\$555.60	128	13	54	0	11	116	322	183	180	594	514	1.73	1.08	1.79	3.3	0.63
Reno	\$22,801.25	600	122	25	1	13	1	762	281	236	10,533	9,963	29.92	2.29	3.23	44.7	0.08
Lancaster	\$9,380.25	424	93	46	3	11	9	586	193	167	8,432	7,958	16.01	1.18	3.51	50.5	0.07
Reds Meadow	\$90,584.00	22,211	0	0	0	6,964	441	29,616	817	700	9,892	8,869	3.06	10.21	42.32	14.1	3.34
June Lake Shuttle	\$8.00	401	0	9	0	64	0	474	257	241	5,344	4,875	.02	.00	1.97	22.2	0.10
Bishop Creek	\$655.00	124	13	1	0	0	0	138	117	111	3,480	3,386	4.75	.19	1.24	31.4	0.04
<b>Total</b>	<b>\$138,857.78</b>	<b>85,331</b>	<b>1,732</b>	<b>1,032</b>	<b>337</b>	<b>22,981</b>	<b>728</b>	<b>112,141</b>	<b>5,975</b>	<b>5,486</b>	<b>94,068</b>	<b>87,029</b>	<b>1.24</b>	<b>1.60</b>	<b>20.44</b>	<b>17.1</b>	<b>1.29</b>

VARIANCE BY ROUTE (RAW NUMBERS) – July 2018 to July 2017																	
ROUTES	FARES	ADULTS	SNR	DIS	W/C	CHILD	FREE	TOTAL PAX	YD HOURS	SVC HOURS	YD MILES	SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	\$75.32	-8	-1	-4	0	5	4	-4	-35	-26	-668	-693	0.21	0.14	1.47	5.37	0.02
Lone Pine to Bishop	\$238.25	-9	5	22	6	8	-2	30	-29	-14	-1172	-525	0.21	0.09	0.66	-4.53	0.01
Lone Pine DAR	\$132.00	9	2	35	-1	6	-2	49	7	7	77	78	0.03	0.07	0.24	0.10	0.02
Tecopa	\$41.00	2	4	2	0	0	0	8	10	12	202	299	0.06	-0.03	-0.07	-7.98	-0.01
Walker DAR	-\$259.00	6	31	-122	0	-10	0	-95	14	16	301	316	0.08	-0.32	-0.72	1.03	-0.12
Bridgeport to G'Ville	-\$325.00	-8	-42	0	0	0	0	-50	-7	-7	-127	-203	1.62	-0.40	-1.60	5.65	-0.07
Benton to Bishop	\$155.75	0	18	10	0	1	-1	28	17	9	595	300	0.47	0.17	1.11	-10.35	0.03
Bishop DAR	\$859.40	232	425	-144	28	-5	15	551	26	58	-1307	-593	-0.11	0.14	0.36	-2.21	0.08
Nite Rider	-\$453.20	-88	1	-24	2	-3	6	-106	-1	-2	-220	-205	-0.15	-0.20	-1.48	-2.98	-0.04
Mammoth FR	\$0.00	-1970	0	50	0	-2150	0	-4070	3	3	834	727	N/A	N/A	-1.70	0.32	-0.19
Mammoth DAR	\$857.80	-23	-1	-50	3	-3	5	-69	-11	-8	-171	-172	3.86	3.05	-0.32	-0.84	0.11
Reno	\$6,809.25	223	36	13	2	1	6	281	26	50	1716	1943	-1.53	0.20	0.42	-1.78	0.01
Lancaster	\$3,851.50	225	40	-13	-2	10	0	260	58	53	2506	2616	-0.37	0.07	0.33	-0.84	0.01
Reds Meadow	\$90,282.40	31935	0	0	0	8686	544	41165	1085	1108	15113	13122					
June Lake Shuttle	\$21.00	-213	0	-8	0	-30	0	-252	9	11	-1483	-1347					

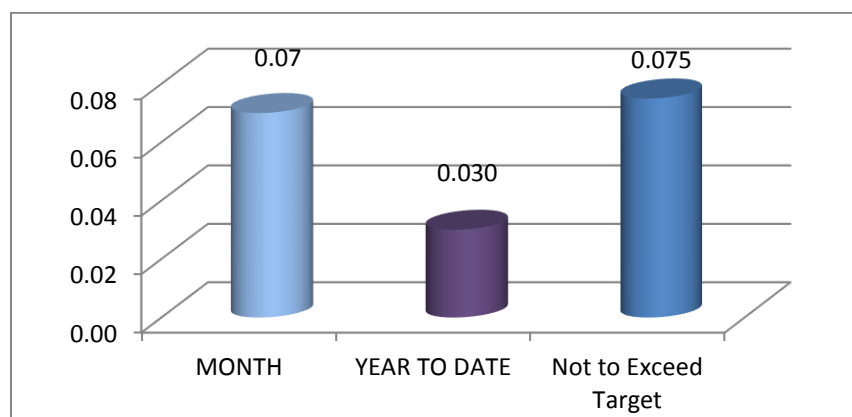
VARIANCE BY ROUTE (PERCENTAGE) – July 2018 to July 2017																	
Route	Fares	Adults	Snr	Dis	W/C	Child	Free	Total Pax	Yd Hrs	Total Svc Hours	Yd Mi	TOT SVC MILES	AVG FARE	REV/SVC MILE	PAX / SVC HR	MI / SVC HR	PAX / SVC MI
Mammoth Express	3%	-2%	-2%	-20%	0%	22%	44%	-1%	-27%	-25%	-15%	-16%	4%	22%	32%	13%	18%
Lone Pine to Bishop	13%	-4%	8%	122%	75%	160%	-25%	9%	-19%	-12%	-20%	-10%	4%	26%	23%	-9%	21%
Lone Pine DAR	20%	129%	1%	69%	-7%	600%	-100%	18%	5%	5%	6%	6%	1%	13%	13%	1%	11%
Tecopa	103%		50%					100%	82%	118%	64%	135%	1%	-14%	-8%	-25%	-15%
Walker DAR	-42%	300%	207%	-63%		-100%		-43%	9%	11%	24%	30%	3%	-55%	-49%	12%	-56%
Bridgeport to G'Ville	-69%	-73%	-75%					-75%	-21%	-27%	-14%	-32%	23%	-54%	-65%	18%	-63%
Benton to Bishop	350%	0%	360%	500%			-100%	311%	104%	99%	77%	75%	9%	157%	106%	-11%	135%
Bishop DAR	11.2%	19.5%	39.5%	-25.6%	9.6%	-13.2%	11.5%	16.8%	2.7%	6.6%	-11.2%	-5.9%	-4.7%	18.1%	9.5%	-16.7%	24.0%
Nite Rider	-32%	-34%	3%	-49%	13%	-75%	60%	-29%	-2%	-2%	-21%	-20%	-4%	-15%	-27%	-19%	-11%
Mammoth FR		-3%		2500%		-14%		-5%	0%	0%	3%	2%	N/A	N/A	-6%	3%	-8%
Mammoth DAR	154%	-18%	-8%	-93%		-27%	4%	-21%	-6%	-5%	-29%	-33%	224%	282%	-18%	-25%	18%
Reno	30%	37%	30%	52%	200%	8%	600%	37%	9%	21%	16%	20%	-5%	9%	13%	-4%	15%
Lancaster	41%	53%	43%	-28%	-67%	91%	0%	44%	30%	32%	30%	33%	-2%	6%	9%	-2%	9%
Reds Meadow	100%	144%				125%	123%	139%	133%	158%	153%	148%					
June Lake Shuttle	263%	-53%		-89%		-47%		-53%	4%	5%	-28%	-28%					

## Comments

There were twelve comments received for the month of July 2018.

- 7/3/18: Citizen called to complain about an ESTA bus speeding down Reds Meadow Road.
- 7/6/18: Rider called to compliment driver (Bob Carter) for his customer service while driving Town Trolley.
- 7/6/18: Rider wrote to complain that the Town Trolley passed stop that had been requested. Driver stated he did not hear the stop request, counseled to be attentive to passenger requests.
- 7/9/18: Customer wrote to complain about overcrowding on the Reno bus, and that no seat was available to her between Mammoth and Bridgeport.
- 7/10/18: Rider called to complain about driver reaction toward a passenger who refused to deboard the Town Trolley. Driver counseled on how to properly handle difficult passengers.
- 7/12/18: Customer wrote to complain about controversial topic being discussed by a group of riders aboard the Purple Line.
- 7/15/18: Business owner called to complain that riders were being bypassed by the June Lake Shuttle. Drivers counseled to stop at each stop and allow enough time for people to approach the bus.
- 7/24/18: Social service agency staff contacted ESTA on behalf of a Spanish speaking client who was having difficulty understanding the limitations of Mammoth Dial-a-Ride service which has been impacted by the Limited Route. Also had frustration with inability to communicate with driver due to language barrier.
- 7/26/18: Customer called to complain that his wife's pickup in Wilkerson had been missed, and that this had happen previously several months ago. Dispatchers counseled on making appropriate driver aware of route deviation pickups.
- 7/27/18: Rider wrote (through email and social media) to complain that Lone Pine Express driver(s) had missed him on two separate occasions, and were departing Independence ahead of schedule. Drivers were counseled to stop if ahead of schedule and thoroughly check stop for riders before proceeding.
- 7/27/18: Rider called to complain that the Village stop was missed by the early Reds Meadow bus. Driver counseled to make stop at the Village.
- 7/31/18: Allied agency reported that an ESTA driver had posted pictures and negative comments on a social media site about the state of repair of the Reds Meadow Road. Also stated that an agency employee had experienced negative interactions with an ESTA driver while conducting traffic control. ESTA Management is looking into ways to change company culture and encourage more legitimate, professional ways of reporting issues.

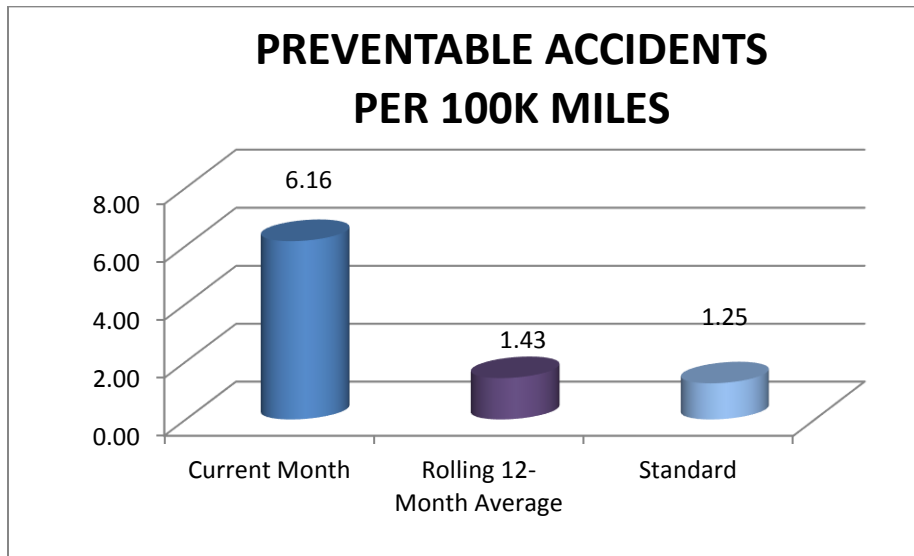
### COMPLAINTS PER 1,000 PASSENGERS



## Accident/Incidents

There were seven preventable accidents in July 2018.

- 7/11/18: Driver moved bus with fuel pump nozzle still inserted. Break-away connector on pump nozzle worked but was damaged.
- 7/15/18: Folded wheelchair fell out of storage area during a turn and broke a small window on the passenger door.
- 7/21/18: While navigating a tight road and avoiding opposing traffic, a tree branch contacted and broke a rear passenger window on a trolley.
- 7/21/18: Passenger door became lodged on concrete curb after loading passengers, driver attempted to move the bus to dislodge. Door hinge was damaged during the maneuver.
- 7/22/18: Bus contacted a utility building next to a bus stop in June Lake causing minor roof damage to the structure and a scrape on the bus.
- 7/26/18: While pulling away from fuel pumps, driver turned too tightly causing the rear body and bumper of the bus to contact a protective post.
- 7/31/18: Driver turned too tightly at Minaret/Old Mammoth intersection which bent a snow stake and damaging a bus mirror.

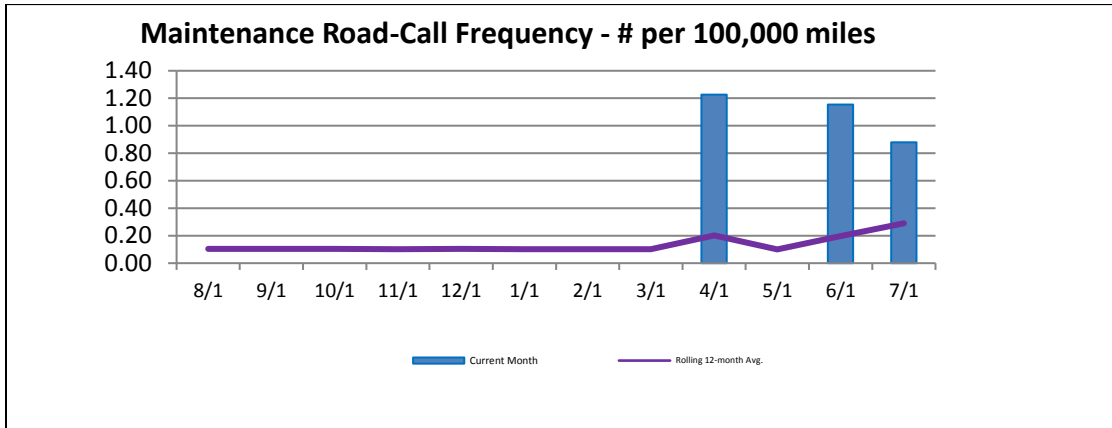


## Missed Runs

There were no missed runs in July 2018.

## Road Call Frequency

There was one Road Call during the month of July 2018. The rolling 12-month road call frequency is 0.29 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.)

### JULY 2018

	PERCENT	GOAL
<b>IMMEDIATE RESPONSE TRIPS</b>		
Total Trips:	2,127	74.6%
Average Wait Time (min.):	15	< 20 Minutes
Trips > 30 Minute Wait:	188	8.8%
<b>ADVANCE RESERVATION TRIPS</b>		
Total Trips:	725	25.4%
On Time Trips (± 10 min.)	537	74.1%
<b>TOTAL SCHEDULED TRIPS</b>		
No-Shows Including Checkpoints	266	9.3%
No-Shows Excluding Checkpoints	187	6.6%
Cancellations	66	2.3%