

Mendocino Transit Authority Balance Sheet with Beginning Year Comparison

	May 2019	Jun 2018	\$ Change
ASSETS			
Current Assets			
Checking/Savings	1,523,436.88	1,975,146.54	-451,709.66
Accounts Receivable	20,521.98	135.65	20,386.33
Other Current Assets			
102.900 · Receivables Other	485,341.14	342,082.87	143,258.27
102.990 · Grants Receivable Total	696,482.00	1,145,881.00	-449,399.00
103.990 · Inventory	138,528.35	105,480.24	33,048.11
104.199 · Prepaid Expenses Total	275,424.82	64,162.86	211,261.96
104.200 · Undeposited Funds	1,754.40		1,754.40
Total Other Current Assets	1,597,530.71	1,657,606.97	-60,076.26
Total Current Assets	3,141,489.57	3,632,889.16	-491,399.59
Fixed Assets			
111.900 · Fixed Assets	20,639,796.97	20,287,627.50	352,169.47
111.910 · Accumulated Depreciation	-10,193,231.29	-9,168,482.29	-1,024,749.00
121.900 · Intangible Total	15,000.00	15,000.00	0.00
121.910 · Accum Amortization Total	-15,000.00	-15,000.00	0.00
Total Fixed Assets	10,446,565.68	11,119,145.21	-672,579.53
Other Assets			
131.900 · Deferred Outflows of Resource	701,870.00	701,870.00	0.00
Total Other Assets	701,870.00	701,870.00	0.00
TOTAL ASSETS	14,289,925.25	15,453,904.37	-1,163,979.12
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	70,723.61	235,356.14	-164,632.53
Credit Cards	7,053.02	3,096.30	3,956.72
Other Current Liabilities			
203.160 · CalPERS Loan Repayments	10,092.22	0.00	10,092.22
205.700 · Uncashed Checks	6,491.04	6,491.04	0.00
205.900 · Accruals Total			
202.100 · Deferred Revenue	705,784.41	417,115.41	288,669.00
203.100 · Federal Payroll Tax Payable	-100.00	10,549.76	-10,649.76
203.110 · Medicare Payroll Tax Payable	1,834.82	3,240.68	-1,405.86
203.120 · State Income Tax Payable	-1,834.70	3,286.48	-5,121.18
203.130 · State Disability Payable	45.00	1,180.00	-1,135.00
203.140 · Misc Deductions	1,179.02	1,666.01	-486.99
203.150 · Garnishments Payable	237.06	0.00	237.06
203.200 · Workers Comp Payable	0.00	47,463.55	-47,463.55
205.200 · Accrued Payroll	5,142.31	89,189.25	-84,046.94
205.300 · Accrued Retirement	-10,868.06	38,002.62	-48,870.68
205.400 · Accrued Deferred Comp	-15,526.30	12,496.46	-28,022.76
205.500 · Accrued Vacation	153,316.54	163,901.93	-10,585.39
205.600 · Accrued Sick Leave	70,539.64	66,649.42	3,890.22
Total 205.900 · Accruals Total	909,749.74	854,741.57	55,008.17
Total Other Current Liabilities	926,333.00	861,232.61	65,100.39

Mendocino Transit Authority Balance Sheet with Beginning Year Comparison

	May 2019	Jun 2018	\$ Change
Total Current Liabilities	1,004,109.63	1,099,685.05	-95,575.42
Long Term Liabilities			
231.900 · Prov-Restricted Funds	195,989.19	249,196.09	-53,206.90
235.300 · Deferred Inflows of Resource	176,255.00	176,255.00	0.00
235.910 · Pension Liabilities	1,460,625.72	1,527,653.78	-67,028.06
Total Long Term Liabilities	1,832,869.91	1,953,104.87	-120,234.96
Total Liabilities	2,836,979.54	3,052,789.92	-215,810.38
Equity			
32000 · Unrestricted Net Assets	-1,052,037.76	-243,104.33	-808,933.43
399.900 · Equity			
304.100 · Equity-Contributed Capital	15,890,100.96	15,890,100.96	0.00
304.500 · Accum Depr-Contributed Capital	-3,568,956.72	-3,568,956.72	0.00
304.600 · Equity Capital	512,349.13	512,349.13	0.00
305.100 · Retained Earnings	619,658.84	619,658.84	0.00
Total 399.900 · Equity	13,453,152.21	13,453,152.21	0.00
Net Income	-948,168.74	-808,933.43	-139,235.31
Total Equity	11,452,945.71	12,401,114.45	-948,168.74
TOTAL LIABILITIES & EQUITY	14,289,925.25	15,453,904.37	-1,163,979.12

<u>Cash & Fund Balances</u>	<u>MTA</u>	<u>MCOG</u>	<u>TOTAL</u>
Operating Cash	\$ 306,819.87		\$ 306,819.87
Operating Reserve	\$ 75,193.11		\$ 75,193.11
PTIMSEA	\$ 572,674.23		\$ 572,674.23
LCTOP	\$ 158,801.07		\$ 158,801.07
CAL OES	\$ 99,370.40		\$ 99,370.40
CAPITAL #4100	\$ 310,578.20		\$ 310,578.20
STA		\$ 678,776.00	\$ 678,776.00
STA -Unallocated		\$ 493,158.92	\$ 493,158.92
Fuel Reserve		\$ 175,000.00	\$ 175,000.00
State of Good Repair		\$ 129,579.00	\$ 129,579.00
Total	\$ 1,523,436.88	\$ 1,476,513.92	\$ 2,999,950.80

Mendocino Transit Authority
Statement of Revenues, Expenses
 July 2018 through May 2019

	Jul '18 -May 19	Budget Yr	Balance
Ordinary Income/Expense	91.7% of Year	100% of Year	
Income			
400.000 · Operating Revenue	841,448.54	907,000.00	65,551.46
400.999 · Non Operating Revenue	3,928,796.29	3,954,729.00	25,932.71
Total Income	4,770,244.83	4,861,729.00	91,484.17
Gross Profit	4,770,244.83	4,861,729.00	91,484.17
Expense			
501.100 · Wages	2,547,975.23	2,384,982.56	-162,992.67
502.200 · Health	577,285.07	654,290.00	77,004.93
502.300 · Workers Comp	85,743.00	147,729.00	61,986.00
502.400 · Retirement	186,007.19	235,550.00	49,542.81
502.500 · Payroll Taxes	35,274.72	28,500.00	-6,774.72
502.600 · Uniform Allowance	12,204.69	19,000.00	6,795.31
502.700 · Travel Expenses	21,764.44	7,000.00	-14,764.44
503.100 · Outside Labor	29,136.97	130,000.00	100,863.03
503.200 · Professional Services	58,264.75	90,000.00	31,735.25
504.110 · Fuel	312,871.40	375,000.00	62,128.60
504.115 · Lube	23,811.18	10,500.00	-13,311.18
504.120 · Tires/Tubes-Revenue Vehicles	35,587.40	27,300.00	-8,287.40
504.200 · Expense Parts	35,697.75	72,500.00	36,802.25
504.300 · Non-Capital Equipment	334.81		-334.81
504.400 · Office Expense	66,550.24	53,500.00	-13,050.24
504.500 · Subscriptions	1,529.01		-1,529.01
504.510 · Dues & Memberships	9,145.32	7,000.00	-2,145.32
504.600 · Janitorial Supplies	16,583.38	11,000.00	-5,583.38
504.610 · Shop Supplies	9,352.16	6,000.00	-3,352.16
504.620 · R & M-Buildings & Property	10,272.80	23,500.00	13,227.20
504.630 · Shelter's Expense	185.92		-185.92
505.100 · Telephone	18,618.76	17,500.00	-1,118.76
505.200 · Utilities	31,585.77	55,275.00	23,689.23
506.100 · Insurance	176,880.05	350,000.00	173,119.95
508.100 · Purchased Transportation	2,071.65	3,500.00	1,428.35
509.999 · Misc. Op. Expense	76,143.25	80,500.00	4,356.75
510.100 · Contracts-Senior Centers	330,453.35	n/a	n/a
512.200 · Equipment Rental	1,415.96		-1,415.96
512.300 · Property Rental	21,486.22	19,000.00	-2,486.22
550.200 · Vehicles	17,068.54		-17,068.54
Total Expense	4,751,300.98	4,809,126.56	388,278.93
Net Ordinary Income	18,943.85	Total Budg Exp	Balance Avail
Other Income/Expense			
Other Income			
407.301 · Interest Income-Capital	4,964.41		
409.112 · State, Prop. 1B, TSSSDRA-CalOES	52,672.00		
Total Other Income	57,636.41		
Net Other Income	57,636.41		
Net Income Before Depreciation	76,580.26		
Depreciation Expense	1,024,749.00		
Net Income After Depreciation	-948,168.74		