

Agenda #2

Mendocino Transit Authority

Board of Directors

Regular Board Meeting November 21, 2013

Ukiah Video-Conferenced with Fort Bragg

Present: Cross, Thomas, Mastin - Ukiah; Courtney, Tarbell -
Fort Bragg
Staff: Baxter, Beard - Fort Bragg, Webster, Butler, Blake -
Ukiah
Excused: Strong, Gjerde
Others: Loretta Ellard MCOG - Ukiah, Richard **Hubacek** Passenger
- Fort Bragg

Chair **Mastin** called the Meeting to order at 1:36 PM.

Chair **Mastin** asked for Public Comment; Richard **Hubacek** commented that he uses MTA at least two times a week. He has noticed a sharp increase in bikes on the Coast routes, sometimes three or four bikes on a vehicle. He knows that there are three bike racks that would relieve this problem. He also noted that there are some places he cannot go in one day like to the Point Arena area and back to the North Coast.

Mr. **Hubacek** complimented North Coast Supervisor **Beard** and his crew for making his experience so pleasant. He also noted that nowhere on the internet or passenger guides is there information about not being able to keep bikes on buses between some areas in Ukiah.

Maintenance Manager **Butler** addressed the three bike rack issue. He explained that currently they are illegal to put on buses. The California Transit Association is endorsing legislation to make an exception for transit vehicles.

Chair **Mastin** assured Mr. **Hubacek** that his Unmet Transit Need would be added to the list.

CONSENT CALENDER

Agenda Item #2: Minutes September 26, 2013 Regular Board Meeting
Agenda Item #3: Service Performance Report: September 2013 and Summer Quarter
Agenda Item #4: Financial Report: September 2013

Agenda Item #5: Board Meeting Dates and Locations
Agenda Item #6: Capital Program: Update/Progress Report

Moved by Dir. **Courtney** and Seconded by Dir. **Tarbell** to approve Consent Calendar Items #2 and 6.

Approved by a Roll Call Vote:

AYES: Courtney, Tarbell, Thomas, Cross, Mastin
NOES: None
ABSTAIN: None
ABSENT: Strong, Gjerde

Agenda Item #7: Unmet Transit Needs: Chair **Mastin** asked if anyone had any additional Unmet Transit Needs aside of those already identified. None other were identified.

Marketing and Planning Manager **Blake** informed the Board that she and General Manager **Baxter** had attended MCOG's Social Services Transportation Advisory Council (SSTAC) annual Unmet Transit Needs on November 7. Along with the MTA Unmet Transit Needs compiled by MTA during the year, other needs were identified by committee members and members of the public. These needs will be brought to the MCOG Unmet Transit Needs Public Hearing on December 2. The Needs identified through this process will be directed to MTA for analysis to determine if they are "reasonable to meet".

Agenda Item # 8: Mobility Management Report: Item presented by Marketing and Planning Manager **Blake** for information only; no action was taken by the Board.

Agenda Item #9: Facility Modernization and Solarization Program, Solar Canopy Project and Admin Building: Item presented by GM **Baxter**. He reported that the last 33 panels have been installed on the solar canopy, for a total of 99 panels. First utility bill shows that MTA is making more than we are using.

Dir. **Courtney** wanted to know if MTA has considered a charging station for the public. GM **Baxter** said he would look into it. He also said he would leave this item on the agenda so the Board could remain informed of the electrical usage.

Agenda #10: 457 Loan Program with ICMA, Action: Review, adopt Resolution 2013-10: Item presented by Finance & Personnel Manager **Webster**. She explained that MTA has a loan provision program for CalPERS 457 plan, but not for 457 plan offered by ICMA. To make it fair for all employees, staff recommends adding

the loan provision program to the 457 Deferred Compensation Plan with ICMA.

Moved by Dir. **Cross** and Seconded by Dir. **Thomas** to adopt Resolution 2013-10 adding the loan provision program to the 457 Voluntary Deferred Compensation Plan with ICMA.

Approved by a Roll Call Vote:

AYES: Courtney, Tarbell, Thomas, Cross, Mastin
NOES: None
ABSTAIN: None
ABSENT: Strong, Gjerde

Agenda Item #11: Management Report: Finance and Personnel Manager **Webster** reported tht she is gearing up for her annual audit, and that MTA is recruiting for drivers and relief supervisors in Ukiah.

Maintenance Manager **Butler** stated he just finished inspecting the three new Gillig buses that were delivered today. He also reported that AZ Bus Sales bought all the old vans and Dial-A-Ride vehicles.

Marketing and Planning Manager **Blake** reported that MTA's new web page has had 37,613 hits since August, 2013. Based on this success, staff is currently working with a designer to launch a Facebook page. She reminded the Board of the MTA Holiday dinner on Sunday, December 8.

Agenda Item #12: Matters from Directors: Dir. **Courtney** inquired about the six month evaluation of GM **Baxter**. Chair **Mastin** reviewed the process that has been followed in the past.

A committee consisting of Dir. **Courtney**, Dir. **Thomas**, Dir. **Tarbell** and Chair **Mastin** will meet after Thanksgiving

Dir. **Courtney** stated she felt it was important for staff to be involved in the evaluation.

Dir. **Cross** inquired if the evaluation is done by the committee or the Board as a whole.

Chair **Mastin** said it is up to the committee to decide the format and the process.

Dir. **Thomas** asked if there was any impact on ridership coming out of realignment, particularly jail releases or persons on probation having to report to Ukiah.


GM **Baxter** stated he had not heard of any problems with individuals on probation, but we have had some issues with individuals being released from jail in Ukiah. They are released from jail about 11:00 am, which gives them, if they are so inclined, to get into trouble before the Fort Bragg bus departs Ukiah at 4:33 PM. He explained that at times service has been refused.

Adjourned: 2:36

Chair, Mastin


Glenna Blake, Marketing & Planning

Agenda Item # 3

To: MTA Board of Directors
From: Dan Baxter, Transportation Manager 
Date: January 21, 2014
Subj: **Service Performance Report: Fall Quarter 2013 and November 2013**

Attached is the Quarterly Report for Fall 2013 (September through November) comparing performance with the previous four quarters. Fall 2013 performance exceeded only four of the sixteen standards and improved or stayed the same for four of the standards when compared with Fall 2012. Senior Centers met all four of their standards and improved in three of the four. The usual monthly report for November 2013 is included as well, comparing performance in November with the three previous months plus November 2012. Performance in the month of November 2013 met standards for only three of the twelve measures. Compared to November 2012, performance improved or stayed the same for seven of the twelve standards.

Also attached is a year-to-date summary of statistics and performance measures by route, with subtotals by service type. Due to month-to-month fluctuations, this year-to-date summary is more meaningful than the monthly reports. That page also provides a comparison with the same five months of last year, showing Total Public Service:

Fare Revenue	Down	1.2%
Ridership	Up	2.4%
Service hours	Up	1.0%
Total operating cost	Down	0.1%

That means that compared to last fiscal year after November (five months):

Cost per hour (hourly rate)	Decreased	1.1% to \$88.44
Productivity (passengers per hour)	Increased	1.4% to 9.2
Farebox ratio	Decreased	1.1% to 14.8%
The average fare paid	Decreased	3.5% to \$ 1.41

Ridership is up slightly more than service hours and Productivity shows a small increase. Farebox ratio and other metrics show small declines year-to-date, staff will continue to monitor and search for opportunities for improvement.

QUARTERLY PERFORMANCE

Service Month	Passengers per Hour	Farebox Ratio	Operating Cost per Hour	Cost per Passenger
DIAL-A-RIDES				
Fall 2012	4.1	13.8%	88.91	21.54
Winter 2012/13	4.0	14.2%	91.37	22.58
Spring 2013	3.9	13.0%	82.61	21.03
Summer 2013	3.9	13.1%	84.78	21.66
Fall 2013	4.0	12.1%	90.71	22.62
STANDARD	4.5	15.0%	74.88	16.64
Flex Routes (***)				
Fall 2012	6.8	6.7%	81.66	12.10
Winter 2012/13	5.6	6.3%	81.44	14.62
Spring 2013	6.2	6.5%	74.45	11.92
Summer 2013	6.9	7.6%	73.96	10.76
Fall 2013	6.6	6.7%	81.26	12.24
STANDARD	8.2	15.0%	69.00	8.41
Short Distance Routes (**)				
Fall 2012	15.9	15.4%	87.47	5.52
Winter 2012/13	14.8	15.5%	88.56	5.99
Spring 2013	15.6	15.6%	81.43	5.20
Summer 2013	14.7	14.7%	82.59	5.61
Fall 2013	15.7	14.8%	86.92	5.54
STANDARD	14.0	15.0%	77.37	5.53
Long Distance Routes (*)				
Fall 2012	4.8	18.4%	89.16	18.73
Winter 2012/13	4.2	18.5%	87.92	21.07
Spring 2013	4.7	18.4%	82.42	17.62
Summer 2013	3.9	19.6%	85.26	21.67
Fall 2013	4.8	18.3%	90.52	18.92
STANDARD	3.2	15.0%	83.54	26.11
Senior Centers				
Fall 2012	3.5	11.9%	45.09	12.88
Winter 2012/13	3.6	12.1%	43.98	12.22
Spring 2013	3.7	12.0%	42.32	11.44
Summer 2013	3.4	13.0%	46.32	13.62
Fall 2013	3.4	12.9%	44.80	13.18
STANDARD	3.0	12.0%	53.06	17.69

(*) Includes Routes 60 Coaster, 65 C C Rider, 75 Gualala - Ukiah and 95 Point Arena - Santa Rosa

(**) Includes 5 BraggAbout, 7 Jitney, 9 Local, 15 Laytonville, 20/21 Willits, 30 Rdwd Vly

(***) Includes 1 Willits Flex, 8 Local Evening Service

Summer (Jun/Jul/Aug)/ Fall (Sep/Oct/Nov) /Winter (Dec/Jan/Feb)/ Spring (Mar/Apr/May)

MONTHLY PERFORMANCE

Service Month	Passengers per Hour	Farebox Ratio	Operating Cost per Hour
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Dial-A-Rides

Nov-12	4.1	12.3%	97.04
Aug-13	3.9	11.5%	92.76
Sep-13	4.0	11.2%	89.09
Oct-13	3.9	13.3%	86.38
Nov-13	4.1	11.6%	97.69
STANDARD	4.5	15.0%	74.88

Flex Routes (***)

Nov-12	5.9	5.3%	85.94
Aug-13	7.4	7.0%	83.52
Sep-13	7.6	6.3%	82.34
Oct-13	7.1	8.4%	75.81
Nov-13	5.0	5.2%	86.73
STANDARD	8.2	15.0%	69.00

Short Distance Bus Routes (**)

Nov-12	14.9	12.9%	92.93
Aug-13	15.6	14.4%	86.94
Sep-13	16.6	13.5%	87.01
Oct-13	15.7	17.3%	82.05
Nov-13	14.7	13.5%	92.62
STANDARD	14.0	15.0%	77.37

Long Distance Bus Routes (*)

Nov-12	4.6	17.6%	93.77
Aug-13	4.1	18.2%	88.50
Sep-13	4.9	15.1%	91.80
Oct-13	4.9	20.5%	87.65
Nov-13	4.6	19.3%	92.39
STANDARD	3.2	15.0%	83.54

(*) Includes Routes 60 Coaster, 65 C C Rider, 75 Gualala - Ukiah and 95 Point Arena - Santa Rosa

(**) Includes 5 BraggAbout, 7 Jitney, 9 Local, 15 Laytonville, 20/21 Willits, 30 Rdwd Vly

(***) Includes Willits Flex

Mendocino Transit Authority
Actual FY 2013/14

Year-to-Date Statistics and Performance

Saturday January 18, 2014
File(Budget12\ROUTEYTD)

Route/Run	Thru		Nov-13		YTD Service Miles	YTD Service Hours	YTD Paid Hours	YTD Mileage Based Costs	YTD Hourly Based Costs	Direct Costs	Indirect Costs	Total Costs	Hourly Rate	Pass per Hour	Fare Box Ratio	Pass per \$ Subsidy	Average Fare	Rev per Svc Hr												
	YTD Fare Revenue	YTD Pass	YTD Service Hours	YTD Service Miles																										
02 Willits - DAR	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
03 Ukiah - DAR	24,554	9,454	2,448	2,911	25,902	2,448	2,911	21,152	94,209	43,460	62,664	221,484	90.47	ERR	ERR	ERR	ERR	ERR												
04 Fort Bragg - DAR	20,144	6,730	1,628	1,749	19,486	1,628	1,749	15,910	56,575	32,957	41,701	147,143	90.41	ERR	ERR	ERR	ERR	ERR												
Total Dial-A-Ride	44,738	16,184	4,076	4,660	45,388	4,076	4,660	37,062	150,784	76,416	104,364	368,627	90.45	ERR	ERR	ERR	ERR	ERR												
01 Willits - Flex	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
08 Local Evening Service	5,578	6,878	1,011	1,192	11,365	1,011	1,192	9,409	38,598	9,180	22,585	79,773	78.88	ERR	ERR	ERR	ERR	ERR												
Total Flex Routes	5,578	6,878	1,011	1,192	11,365	1,011	1,192	9,409	38,598	9,180	22,585	79,773	78.88	ERR	ERR	ERR	ERR	ERR												
01 Willits - Flex	4,204	5,429	1,035	1,301	12,960	1,035	1,301	10,573	42,093	11,020	25,136	88,822	85.86	ERR	ERR	ERR	ERR	ERR												
05 Bragg/About	5,837	8,631	1,132	1,330	15,434	1,132	1,330	13,129	43,016	3,712	23,619	83,476	73.72	ERR	ERR	ERR	ERR	ERR												
06 Bragg/About - Saturday	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
07 Jitney	1,118	2,417	151	192	2,126	151	192	2,720	6,206	748	3,796	13,471	89.51	ERR	ERR	ERR	ERR	ERR												
09 Local	59,355	81,097	3,668	4,052	46,288	3,668	4,052	61,354	131,013	17,837	83,051	293,256	79.96	ERR	ERR	ERR	ERR	ERR												
15 Laytonville-Willits	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
20 & 21 Willits	24,802	19,322	1,628	1,963	38,276	1,628	1,963	63,484	8,836	8,836	49,236	174,078	106.92	ERR	ERR	ERR	ERR	ERR												
30 Redwood Valley	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
40 Potter Valley	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
52 Talmage	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
54 Hopland	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
Total Inland Routes	95,826	116,896	7,613	8,837	115,084	7,613	8,837	140,298	285,812	42,153	184,839	653,102	85.79	ERR	ERR	ERR	ERR	ERR												
60 Coaster	5,171	6,851	675	836	18,333	675	836	15,369	27,039	2,230	17,599	62,236	92.20	ERR	ERR	ERR	ERR	ERR												
51 Coaster - Saturday	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
55 CC Rider	52,251	6,533	1,520	1,844	46,713	1,520	1,844	38,460	59,702	4,997	40,688	143,846	94.62	ERR	ERR	ERR	ERR	ERR												
70 Coast to Coast	0	0	0	0	0	0	0	0	0	0	0	0	0	ERR	ERR	ERR	ERR	ERR												
74 Gualala - Saturday	914	364	195	225	4,400	195	225	3,593	7,288	1,284	4,830	16,996	87.02	ERR	ERR	ERR	ERR	ERR												
75 Gualala	7,869	4,203	972	1,123	21,200	972	1,123	17,297	36,319	6,345	23,617	83,578	85.99	ERR	ERR	ERR	ERR	ERR												
95 Point Arena-Santa Rosa	14,578	3,378	1,448	1,667	29,661	1,448	1,667	24,215	53,975	10,251	34,819	123,260	85.12	ERR	ERR	ERR	ERR	ERR												
Total Coastal & Long Routes	80,801	21,329	4,810	5,695	120,307	4,810	5,695	98,934	184,323	25,106	121,553	429,916	89.37	ERR	ERR	ERR	ERR	ERR												
Total Public Service	226,943	161,287	17,510	20,384	292,144	17,510	20,384	285,703	659,517	152,856	433,342	1,531,418	87.46	ERR	ERR	ERR	ERR	ERR												
97 Contract Services	24,107	2,326	464	464	3,934	464	464	3,207	15,021	2,248	8,084	28,560	61.50	ERR	ERR	ERR	ERR	ERR												
98 Charter	28,359	5,383	319	319	4,284	319	319	4,872	10,453	1,160	6,333	22,818	71.44	ERR	ERR	ERR	ERR	ERR												
Total Other	52,466	7,709	784	784	8,198	784	784	8,079	25,474	3,408	14,417	51,378	65.55	ERR	ERR	ERR	ERR	ERR												
Total	279,409	168,996	18,294	21,168	300,342	18,294	21,168	293,782	684,991	156,264	447,759	1,582,796	86.52	ERR	ERR	ERR	ERR	ERR												
Total Mileage, Labor & Direct Costs													1,135,037	39%	10%	28%	100%													

Mendocino Transit Authority Year to Date Statistics Comparison

Route/Run	YTD Through 12/13		YTD Through 13/14		YTD Through 12/13		YTD Through 13/14		YTD Through 12/13		YTD Through 13/14		YTD Through 12/13		YTD Through 13/14		YTD Through 12/13		YTD Through 13/14	
	Revenue	Fare	Revenue	Fare	Pass	% Diff	Pass	% Diff	Service Hours	% Diff	Service Hours	% Diff	Total Cost	% Diff	Total Cost	% Diff	Amount	% Diff	Amount	% Diff
02 Willits - DAR	0	0	0	0	0	ERR	0	ERR	0	ERR	0	ERR	0	ERR	0	ERR	0	ERR	0	ERR
03 Ukiah - DAR	25,225	24,594	25,991	24,144	9,411	-2.5%	9,454	43	0.5%	2,532	2,448	(84)	215,503	-3.3%	221,484	5,981	2.8%	5,981	2.8%	5,981
04 Fort Bragg - DAR	25,991	20,144	5,447	(5,447)	7,683	-21.3%	6,730	(953)	-12.4%	1,671	1,628	(44)	154,241	-2.6%	147,143	(7,098)	-4.6%	(7,098)	-4.6%	(7,098)
Total Dial-A-Ride	50,816	44,738	(6,078)	(6,078)	17,094	-12.0%	16,184	(910)	-5.3%	4,203	4,076	(127)	369,744	-3.0%	368,627	(1,117)	-0.3%	(1,117)	-0.3%	(1,117)
08 Local Evening Service	5,868	5,578	(110)	(110)	6,953	-1.9%	6,878	(75)	-1.1%	1,011	1,011	0	83,614	0.0%	79,773	(3,841)	-4.6%	(3,841)	-4.6%	(3,841)
Total Flex Routes	5,868	5,578	(110)	(110)	6,953	-1.9%	6,878	(75)	-1.1%	1,011	1,011	0	83,614	0.0%	79,773	(3,841)	-4.6%	(3,841)	-4.6%	(3,841)
01 Willits - Flex	2,749	4,204	1,455	(385)	3,563	52.9%	5,429	1,866	52.4%	846	1,035	189	70,074	22.3%	88,822	18,748	26.8%	18,748	26.8%	18,748
05 Bragg/About	6,222	5,837	(385)	(385)	9,444	-6.2%	8,631	(813)	-8.6%	1,130	1,132	2	84,054	0.2%	83,476	(578)	-0.7%	(578)	-0.7%	(578)
06 Bragg/About - Saturday	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
07 Jitney	736	1,118	382	382	1,653	51.9%	2,417	764	46.2%	150	151	1	13,763	0.3%	13,471	(292)	-2.1%	(292)	-2.1%	(292)
09 Local	58,772	59,865	1,093	1,093	77,948	1.9%	81,097	3,149	4.0%	3,612	3,668	56	297,325	1.5%	293,256	(4,069)	-1.4%	(4,069)	-1.4%	(4,069)
15 Laytonville-Willits	0	0	0	0	19,649	-7.3%	19,322	(327)	-1.7%	1,631	1,628	(3)	184,902	-0.2%	174,078	(10,824)	-5.9%	(10,824)	-5.9%	(10,824)
20 & 21 Willits	26,759	24,802	(1,957)	(1,957)	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
30 Redwood Valley	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
40 Potter Valley	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
52 Talmage	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
54 Hopland	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
Total Inland Routes	95,238	95,826	588	588	112,257	0.6%	116,896	4,639	4.1%	7,369	7,613	244	650,118	3.3%	653,102	2,984	0.5%	2,984	0.5%	2,984
60 Coaster	4,989	5,171	182	182	6,629	3.6%	6,851	222	3.3%	641	675	34	60,459	5.3%	62,236	1,777	2.9%	1,777	2.9%	1,777
61 Coaster - Saturday	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
65 CC Rider	49,156	52,251	3,095	3,095	5,822	6.3%	6,533	711	12.2%	1,505	1,520	15	142,941	1.0%	143,846	905	0.6%	905	0.6%	905
70 Coast to Coast	0	0	0	0	0	ERR	0	0	ERR	0	0	0	0	ERR	0	0	ERR	0	ERR	0
74 Guialala - Saturday	1,167	914	(253)	(253)	442	-21.7%	364	(78)	-17.6%	186	195	9	16,428	5.0%	16,996	568	3.5%	568	3.5%	568
75 Guialala	7,617	7,889	272	272	4,408	3.6%	4,203	(205)	-4.7%	972	972	(0)	85,043	-0.0%	83,578	(1,465)	-1.7%	(1,465)	-1.7%	(1,465)
95 Point Arena-Santa Rosa	14,923	14,576	(347)	(347)	3,852	-2.3%	3,378	(474)	-12.3%	1,446	1,448	2	124,689	0.1%	123,260	(1,429)	-1.1%	(1,429)	-1.1%	(1,429)
Total Coastal & Long Routes	77,852	80,801	2,949	2,949	21,153	3.8%	21,329	176	0.8%	4,750	4,810	60	429,560	1.3%	429,916	356	0.1%	356	0.1%	356
Total Public Service	229,594	226,943	(2,651)	(2,651)	157,457	-1.2%	161,287	3,830	2.4%	17,333	17,510	177	1,533,036	1.0%	1,531,418	(1,618)	-0.1%	(1,618)	-0.1%	(1,618)
97 Contract Services	30,057	24,107	(5,950)	(5,950)	3,756	-19.8%	2,326	(1,430)	-38.1%	573	464	(109)	36,877	-19.0%	28,560	(8,317)	-22.6%	(8,317)	-22.6%	(8,317)
98 Charter	20,550	28,359	7,809	7,809	4,633	38.0%	5,383	750	16.2%	219	319	100	15,611	45.8%	22,818	7,207	46.2%	7,207	46.2%	7,207
Total Other	50,607	52,466	1,859	1,859	8,389	3.7%	7,709	(680)	-8.1%	792	784	(8)	52,488	-1.0%	51,378	(1,110)	-2.1%	(1,110)	-2.1%	(1,110)
Total	280,201	279,409	(792)	(792)	165,846	-0.3%	168,996	3,150	1.9%	18,125	18,294	169	1,585,524	0.9%	1,582,796	(2,728)	-0.2%	(2,728)	-0.2%	(2,728)
		279,409		279,409	168,996		168,996			18,294		18,294	1,582,796		1,582,796					

Subsidy, Ft Bragg DAR (RCRC 681,644

Mendocino Transit Authority
FY 12/13 - FY 13/14

Year to Date Performance Comparison

Saturday January 18, 2014

File(Budget12(ROUTEYTD))

Route/Run	YTD Through 12/13		13/14		Nov-13		YTD Through 12/13		13/14		Nov-13		YTD Through 12/13		13/14		Nov-13						
	Hourly Rate	ERR	Hourly Rate	ERR	Amount Diff	% Diff	Pass per Hour	ERR	Pass per Hour	ERR	Amount Diff	% Diff	Farebox Ratio	ERR	Farebox Ratio	ERR	Amount Diff	% Diff	Amount Diff	ERR	Amount Diff	% Diff	
02 Willits - DAR	85.11	ERR	90.47	ERR	5.36	6.3%	3.7	ERR	3.9	ERR	0.1	3.9%	11.1%	ERR	11.1%	ERR	-0.6%	-5.1%	2.60	ERR	-0.08	-2.9%	
04 Ukiah - DAR	92.30	ERR	90.41	ERR	-1.89	-2.1%	4.6	ERR	4.1	ERR	-0.5	-10.1%	16.6%	ERR	13.7%	ERR	-2.9%	-17.5%	2.99	ERR	-0.34	-10.1%	
Total Dial-A-Ride	87.97	ERR	90.45	ERR	2.47	2.8%	4.1	ERR	4.0	ERR	-0.1	-2.4%	13.7%	ERR	12.1%	ERR	-1.6%	-11.7%	2.76	ERR	-0.21	-7.0%	
08 Local Evening Service	82.70	ERR	78.88	ERR	-3.82	-4.6%	6.9	ERR	6.8	ERR	-0.1	-1.1%	6.8%	ERR	7.0%	ERR	0.2%	2.8%	0.81	ERR	-0.01	-0.9%	
Total Flex Routes	82.70	ERR	78.88	ERR	-3.82	-4.6%	6.9	ERR	6.8	ERR	-0.1	-1.1%	6.8%	ERR	7.0%	ERR	0.2%	2.8%	0.81	ERR	-0.01	-0.9%	
01 Willits - Flex	82.83	ERR	85.86	ERR	3.03	3.7%	4.2	ERR	5.2	ERR	1.0	24.6%	3.9%	ERR	4.7%	ERR	0.8%	20.6%	0.77	ERR	0.00	0.4%	
05 Bragg/About	74.38	ERR	73.72	ERR	-0.66	-0.9%	8.4	ERR	7.6	ERR	-0.7	-8.8%	7.4%	ERR	7.0%	ERR	-0.4%	-5.5%	0.68	ERR	0.02	2.6%	
06 Bragg/About - Saturday	91.75	ERR	89.51	ERR	-2.25	-2.4%	11.0	ERR	16.1	ERR	5.0	45.7%	5.3%	ERR	8.3%	ERR	3.0%	55.2%	0.46	ERR	0.02	3.9%	
07 Jitney	82.32	ERR	79.96	ERR	-2.36	-2.9%	21.6	ERR	22.1	ERR	0.5	2.5%	19.8%	ERR	20.4%	ERR	0.6%	3.3%	0.75	ERR	-0.02	-2.1%	
09 Local	113.37	ERR	106.92	ERR	-6.45	-5.7%	12.0	ERR	11.9	ERR	-0.2	-1.5%	14.5%	ERR	14.2%	ERR	-0.2%	-1.6%	1.36	ERR	-0.08	-5.7%	
15 Laytonville-Willits	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
20 & 21 Willits	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
30 Redwood Valley	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
40 Potter Valley	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
52 Talmage	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
54 Hopland	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
Total Inland Routes	88.22	ERR	85.79	ERR	-2.44	-2.8%	15.2	ERR	15.4	ERR	0.1	0.8%	14.8%	ERR	14.7%	ERR	0.0%	0.2%	0.85	ERR	-0.03	-3.4%	
90 Coaster	94.32	ERR	92.20	ERR	-2.12	-2.2%	10.3	ERR	10.1	ERR	-0.2	-1.9%	8.3%	ERR	8.3%	ERR	0.1%	0.7%	0.75	ERR	0.00	0.3%	
31 Coaster - Saturday	94.98	ERR	94.62	ERR	-0.35	-0.4%	3.9	ERR	4.3	ERR	0.4	11.1%	34.4%	ERR	36.3%	ERR	1.9%	5.6%	8.44	ERR	8.00	-0.45	-5.3%
35 CC Rider	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR	
70 Coast to Coast	88.32	ERR	87.02	ERR	-1.30	-1.5%	2.4	ERR	1.9	ERR	-0.5	-21.6%	7.1%	ERR	5.4%	ERR	-1.7%	-24.3%	2.64	ERR	2.51	-0.13	-4.9%
74 Gualala - Saturday	87.49	ERR	85.99	ERR	-1.50	-1.7%	4.5	ERR	4.3	ERR	-0.2	-4.6%	9.0%	ERR	9.4%	ERR	0.5%	5.4%	1.73	ERR	1.88	0.15	8.6%
75 Gualala	86.23	ERR	85.12	ERR	-1.11	-1.3%	2.7	ERR	2.3	ERR	-0.3	-12.4%	12.0%	ERR	11.8%	ERR	-0.1%	-1.2%	3.87	ERR	4.31	0.44	11.4%
95 Point Arena-Santa Rosa	90.43	ERR	89.37	ERR	-1.06	-1.2%	4.5	ERR	4.4	ERR	-0.0	-0.4%	18.1%	ERR	18.8%	ERR	0.7%	3.7%	3.68	ERR	0.11	2.9%	
Total Coastal & Long Routes	88.45	ERR	87.46	ERR	-0.99	-1.1%	9.1	ERR	9.2	ERR	0.1	1.4%	15.0%	ERR	14.8%	ERR	-0.2%	-1.1%	1.46	ERR	-0.05	-3.5%	
97 Contract Services	64.36	ERR	61.50	ERR	-2.86	-4.4%	6.6	ERR	5.0	ERR	-1.5	-23.6%	81.5%	ERR	84.4%	ERR	2.9%	3.6%	8.00	ERR	10.36	2.36	29.5%
98 Charter	71.28	ERR	71.44	ERR	0.16	0.2%	21.2	ERR	16.9	ERR	-4.3	-20.3%	131.6%	ERR	124.3%	ERR	-7.4%	-5.6%	4.44	ERR	5.27	0.83	18.8%
Total Other	66.27	ERR	65.55	ERR	-0.72	-1.1%	10.6	ERR	9.8	ERR	-0.8	-7.1%	96.4%	ERR	102.1%	ERR	5.7%	5.9%	6.03	ERR	6.81	0.77	12.8%
Total	87.48	ERR	86.52	ERR	-0.96	-1.1%	9.2	ERR	9.2	ERR	0.1	1.0%	17.7%	ERR	17.7%	ERR	-0.0%	-0.1%	1.69	ERR	1.65	-0.04	-2.1%

Comparison
FY 12/13 - FY 13/14

Description	YTD Through 12/13		13/14		Nov-13		% Diff
	Amount	ERR	Amount	ERR	Amount	ERR	
Mileage	287,617	ERR	300,342	ERR	12,725	ERR	4.4%
Mileage Based Costs	317,798	ERR	293,782	ERR	(24,016)	ERR	-7.6%
Hourly Based Costs	638,626	ERR	684,991	ERR	46,365	ERR	7.3%
Direct Costs	150,832	ERR	156,264	ERR	5,432	ERR	3.6%
Overhead Costs	478,268	ERR	447,759	ERR	(30,509)	ERR	-6.4%
Total Costs	1,585,525	ERR	1,582,796	ERR	(2,729)	ERR	-0.2%

Charter Rate Calculation:

Cost per mile calculation:	Actual	Plus	Plus
Minivan	0.659	Overhead	39.40%
Van/Small Bus	1.046	Profit	10.0%
Coach	1.757		
Combined	1.253		

Hourly Rate Calculation:

Actual Hourly Rate	32.36
Plus Direct Costs	22.8%
Hourly Rate	39.74
Plus Overhead	39.40%
Hourly Rate	55.40
Plus Profit	20.0%
Hourly Rate	66.48

(1)

Agenda Item # 4

To: Board of Directors
From: Sally Webster, Finance & Personnel Manager
Date: January 17, 2014
Subj: Financial Statements as of November 30, 2013

Attached are Financial Statements for the month ending November 2013. The Income Statement shows a gain of \$80,573 and a \$44,419 *positive* budget performance. Comparing year-to-date through Nov 13 to Nov 12: Operating Revenue is up \$5,712 (1.7%). Other Revenue is up \$121,026 (9.9%) and Operating Expenses are down (0.1%) as compared to the previous year. Our operating expenses compared to our budget are down (2.5%).

The Mobility Management Program is reflected in the financial statements. Grants do not cover the cost of the program, therefore TDA is covering the loss at this time.

The Capital Income/Expense Statement reflects a gain of \$19,431 (including STA Carryover) this month. For further details to the capital program, please see Agenda Item #6.

Our fiscal year ending June 13 has not been completed as of this date. Changes may be made to accounts depending on the outcome of the actuarial reports and adjustments to the Balance Sheet.

Mendocino Transit Authority				
Budget to Actual Income Statement for five months ending				Nov-13
Description Revenue	-----Year to Date-----		Variance \$	Variance %
	Actual \$	Budget \$		
Operating Revenue	347,752	343,073	4,679	1.4%
Other Revenue	1,339,736	1,341,316	(1,580)	-0.1%
Total Revenue	1,687,488	1,684,389	3,099	0.2%
Operating Expenses				
Transportation	1,109,603	1,141,952	(32,349)	-2.8%
Maintenance	193,114	197,702	(4,588)	-2.3%
Administration	304,090	309,381	(5,291)	-1.7%
Total Operating Expenses	1,606,807	1,649,035	(42,228)	-2.6%
Other (Income)/Expense	(339)	(800)	461	-57.6%
Mobility Management Program				
Revenue	17,149		17,149	ERR
Expense	(17,596)		(17,596)	ERR
Net Gain/(Loss) Before Depreciation	80,573	36,154	44,419	ERR

Mendocino Transit Authority		
Balance Sheet as of	Nov-13	
Description	\$	\$
ASSETS		
Current Assets		
Cash	791,244	
A/R, Prepaid Expenses & Inventory	2,685,730	
Total Other Current Assets		3,476,974
Property, Plant & Equip Net of Depreciation		11,815,045
Investment - Deferred		0
Total Assets		15,292,019
LIABILITIES & EQUITY		
Current Liabilities		
Accounts Payable & Accruals	1,862,288	
Other Liabilities	107,315	
Provision for Restricted Funds	170,025	
Total Current Liabilities		2,139,628
Deferred Compensation Payable		0
Total Liabilities		2,139,628
Fund Equity		
Contributed Capital	12,462,198	
Retained Earnings	690,193	
Total Fund Equity		13,152,391
Total Liabilities and Equity		15,292,019

Mendocino Transit Authority - Public Service

File: (Budget14\EXPCUMBA)

Budget to Actual Comparison FY 2013/2014 YTD thru Nov-13

YTD thru Nov-13 Saturday January 18, 2014

Description	Budget Transp	Budget Maint	Budget Admin	Budget Total	Actual Transp	Actual Maint	Actual Admin	Actual Total	Diff Amount	Diff %	Actual MMP	Actual Total
Wages	528,694	94,877	128,221	751,792	530,957	101,396	143,634	775,987	24,195	3.2%	9,453	785,440
Wages-Vac/Sick/Hol	84,308	19,270	23,349	126,927	85,163	18,234	22,048	125,445	(1,482)	-1.2%	1,305	126,750
Health	162,573	22,809	22,809	208,190	143,770	22,087	18,539	184,396	(23,794)	-11.4%	1,405	185,801
Workers Comp	43,131	5,627	702	49,461	45,757	5,852	782	52,391	2,930	5.9%	65	52,456
Retirement	54,950	11,411	13,587	79,948	50,788	11,564	15,593	77,945	(2,003)	-2.5%	773	78,718
Payroll Taxes	17,291	3,204	4,396	24,891	17,739	3,393	5,011	26,143	1,252	5.0%	318	26,461
Uniform Allowance	3,525	2,750		6,275	3,150	2,748		5,898	(377)	-6.0%		5,898
Travel Expenses	2,725	1,042	2,833	6,599	1,661	205	3,133	4,999	(1,600)	-24.2%	30	5,029
Outside Labor	1,215	1,778	33,118	36,111	199	1,364	27,622	29,185	(6,926)	-19.2%	1,570	30,755
Fuel-Revenue Vehicles	179,899			179,899	177,237			177,237	(2,662)	-1.5%	1,898	179,135
Lube-Revenue Vehicles	6,285			6,285	(580)			(580)	(6,865)	-109.2%	399	(181)
Tires/Tubes-Revenue Vehicles	8,163			8,163	7,548			7,548	(615)	-7.5%		7,548
Parts-Revenue Vehicles		14,442		14,442		6,975		6,975	(7,467)	-51.7%		6,975
Expense Parts		750		750		943		943	193	25.7%		943
Non-Capital Equipment	1,050	1,000	833	2,883		493	109	602	(2,281)	-79.1%		602
Office Supplies	125		5,625	5,750			4,811	4,811	(939)	-16.3%		4,811
Subscriptions			524	524			669	669	145	27.6%		669
Dues & Memberships	250		675	925			1,139	1,139	214	23.1%		1,139
Janitorial Supplies		5,475		5,475		4,944		4,944	(531)	-9.7%		4,944
Shop Supplies		1,250		1,250		1,359		1,359	109	8.7%		1,359
R & M-Buildings & Property		3,625		3,625		4,780		4,780	1,155	31.9%		4,780
Shelter Expense		917		917		1,676		1,676	759	82.8%		1,676
Telephone	3,390	450	4,603	8,443	4,423	493	5,553	10,469	2,026	24.0%	380	10,849
Utilities	2,610	875	7,580	11,065	3,116	305	7,112	10,533	(532)	-4.8%		10,533
Insurance	25,687	3,750	6,250	35,687	22,778	3,334	6,083	32,195	(3,492)	-9.8%		32,195
Purchased Transportation	750			750	552			552	(198)	-26.4%		552
Marketing			51,757	51,757			40,739	40,739	(11,018)	-21.3%		40,739
Training	5,178	1,250	1,000	7,428	3,615		749	4,364	(3,064)	-41.2%		4,364
Board Expense			1,300	1,300			764	764	(536)	-41.2%		764
Miscellaneous	263	250	50	563	424	968		1,392	830	147.5%		1,392
Vehicle Rental										ERR		
Equipment Rental	9,891		170	10,070					(1,070)	-100.0%		
Property Rental	1,141,952	197,702	309,381	1,649,035	1,109,602	193,113	304,090	1,606,805	1,414	14.3%		11,305
Total	1,141,952	197,702	309,381	1,649,035	1,109,602	193,113	304,090	1,606,805	(42,230)	-2.6%	17,596	1,624,401
# of Empl (Health benefits)	43	6	6	55								

REVENUE - Budget to Actual Comparison

Date: 18-Jan-14

Dpt	A/C #	Description	Nov-13 Budget	Nov-13 Actual	Nov-13 Variance	Nov-13 %	YTD Budget	YTD Actual	YTD Variance	YTD %
Operating Revenue										
40.	401.100	Fares-Passenger	29,207	30,469	1,262	4.3%	160,047	161,291	1,244	0.8%
40.	401.200	Fares Paid by Agencies	13,999	12,164	(1,835)	-13.1%	76,709	65,651	(11,058)	-14.4%
40.	402.200	Contract Service	4,583	4,136	(447)	-9.8%	22,917	24,107	1,190	5.2%
40.	405.100	Charter	609	825	216	35.5%	9,910	27,585	17,675	178.3%
40.	406.100	Displays Ads	781		(781)	-100.0%	3,906	2,763	(1,143)	-29.3%
40.	409.200	Sonoma County Participation	13,917	13,243	(674)	-4.8%	69,583	66,357	(3,226)	-4.6%
		Total	63,096	60,837	(2,259)	-3.6%	343,073	347,754	4,681	1.4%

Other Revenue

40.	409.100	TDA - Operations	192,461	192,461	0	0.0%	962,304	962,304	0	0.0%
40.	409.110	STA - Operations	25,000	25,000	0	0.0%	125,000	125,000	0	0.0%
40.	411.100	State Planning Grant	0	0	0	ERR	0	0	0	ERR
40.	413.100	Fed Sec 5311 Oper Grant	37,500	37,500	0	0.0%	187,500	187,500	0	0.0%
40.	413.110	Welfare to Work Grant	0	0	0	ERR	43,677	40,580	(3,097)	-7.1%
40.	413.200	Fed Planning Grant	0	0	0	ERR	0	0	0	ERR
40.	407.200	Senior Center Admin/Dispatch	2,000	2,000	(0)	-0.0%	10,002	10,002	0	0.0%
40.	407.210	Maintenance Labor Revenue	2,500	1,489	(1,011)	-40.4%	12,500	12,272	(228)	-1.8%
40.	407.220	Maintenance Parts Revenue	0	0	0	ERR	0	1,741	1,741	ERR
40.	407.400	Rental Income	0	0	0	ERR	0	0	0	ERR
40.	407.500	Other Income	67	46	(21)	-31.0%	333	338	5	1.4%
		Total	259,528	258,496	(1,032)	-0.4%	1,341,316	1,339,737	(1,579)	-0.1%
		Combined - Oper/Other Rev	322,623	319,333	(3,290)	-1.0%	1,684,389	1,687,491	3,102	0.2%

Revenue - Mobility Management Program

41.	401.100	Fares-Passenger		30	30		5,063	5,063		
41.	401.200	Fares Paid by Agencies		0	0		0	0		
41.	402.200	Contract Service		0	0		0	0		
41.	411.100	State Grant - Ag Worker/Commute Study		0	0		0	0		
41.	413.110	Federal Operating Grant - JARC		0	0		12,085	12,085		
41.	413.200	Federal Planning Grant - Commute Study		0	0		0	0		
41.	407.500	Other Income		0	0		0	0		
		Total	0	30	30		17,148	17,148		
		Combined	322,623	319,363	(3,260)	-1.0%	1,684,389	1,704,639	20,250	1.2%

		Fares - Passenger/Agency	43,206	42,633	(573)	-1.3%	236,756	226,942	(9,814)	-4.1%
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Mendocino Transit Authority

Budget to Actual Income Statement for five months ending

Nov-13

Description	Year to Date Actual \$	Annual Budget \$	Remaining \$	Actual as % of Budget
Capital Revenue:				
State Grants	1,822,253	2,580,546	(758,293)	70.6%
STA - Capital	84,947	191,920	(106,973)	44.3%
R/STIP		427,986	(427,986)	0.0%
Federal	189,841	1,730,000	(1,540,159)	11.0%
Transfer from Transit Reserve	56,710	13,154	43,556	431.1%
Local - Other			0	ERR
Sale of Assets	43,346		43,346	ERR
Interest Income	1,492		1,492	ERR
Other		86,875	(86,875)	0.0%
Total Revenue	2,198,589	5,030,481	(2,831,892)	43.7%

Capital Expenses:	Project				
1 Paratransit Van	90a	70,350	75,582	(5,232)	93.1%
1 Heavy Duty Bus	90b	460,615	463,000	(2,385)	99.5%
2 Paratransit Vans	91a	140,645	151,164	(10,519)	93.0%
3 Large Vans	91b	258,305	249,696	8,609	103.4%
2 Heavy Duty Buses	91c	921,328	926,000	(4,672)	99.5%
2 Paratransit Vans	92c	140,700	151,164	(10,464)	93.1%
				0	ERR
				0	ERR
				0	ERR
				0	ERR
				0	ERR
Transportation	27		4,000	(4,000)	0.0%
Maintenance	28	43,754	80,000	(36,246)	54.7%
Office	29	1,080	24,625	(23,545)	4.4%
Bus Stops	30	8,772	49,500	(40,728)	17.7%
				0	ERR
Security Cameras/Projects	80	3,573	16,045	(12,472)	22.3%
Transmissions/Major Repairs			12,000	(12,000)	0.0%
Vehicle Equipment (Fare Boxes)			3,900	(3,900)	0.0%
				0	ERR
			0	0	ERR
				0	ERR
Solar Canopy	c/o 81	211,584	271,323	(59,739)	78.0%
				0	ERR
Admin/Ops - Preliminary Design	89	902	0	902	ERR
Redwood Coast Senior Center	114		74,616	(74,616)	0.0%
Ukiah Senior Center	115		74,616	(74,616)	0.0%
Misc - Other				0	ERR
Total Expenses		2,261,609	2,627,231	(365,622)	86.1%

Net Gain/(Loss) before Carryover	(63,020)	2,403,250	(2,466,270)
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FY 2012/13 Carryover				
STA - Capital		82,451	82,451	0 100.0%
Transfer from Transit Reserve				0 ERR

Net Gain/(Loss)	19,431	2,485,701	(2,466,270)
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Board of Directors Meeting Schedule
 Fourth Thursday of January through October
 Third Thursday of November and December

Date	Time	Location	Video Conference With	Major Agenda Items
2014				
January	23	1:30 Ukiah	Fort Bragg	General Manager Evaluation Award Countywide Transit Ridership Survey Contract
February	27	1:30 Fort Bragg	Ukiah	Initial 2014/15 Budget Discussion
March	27	1:30 Willits	only	DRAFT 2014/15 Budget & Claim
April	24	1:30 Ukiah	Fort Bragg	Proposed 2014/15 Budget
May	22	1:30 Point Arena	only	Proposed 2014/15 Budget General Manager Evaluation
June	26	1:30 Fort Bragg	Ukiah	FINAL 2014/15 Budget
July	24	1:30 Willits	only	2014/15 Transit Needs: Willits
August	28	1:30 Point Arena	only	2014/15 Transit Needs: Point Arena
September	25	1:30 Ukiah	Fort Bragg	2014/15 Transit Needs: Ukiah
October	23	1:30 Fort Bragg	Ukiah	2014/15 Transit Needs: Fort Bragg
November	20	1:30 Ukiah	Fort Bragg	
December	18	1:30 Fort Bragg	Ukiah	

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To: MTA Board of Directors
From: Dan Baxter, General Manager
Date: January 7, 2014
Subj: Capital Program: Progress Report



This report is consistent with the capital budget dated June 27, 2013

2013/14 Projects

Current Budget

Three Heavy-Duty Low Floor Buses (STIP & PTM) \$1,389,000

NEW ACTION: Delivered and in service.

PROBLEMS: None.

Five Paratransit and three Large Vans (STIP & STA) \$627,606

NEW ACTION: Vehicles delivered and in service.

PROBLEMS: None.

Bus Stop Improvements (Other) \$49,500

NEW ACTION: Report Completed for So. Coast. Application due in December for another round of funding.

PROBLEMS: None.

Facility Solarization & Modernization

**Solar Canopy Design/Construction (TIGGER, Prop 1B) \$271,323
(total project budget is \$521,323, including 12/13 money)**

NEW ACTION: Construction Completed, Commissioned and running. Total of 99 panels.

PROBLEMS: Nothing new.

Two Senior Center Vans (5310) \$149,223

NEW ACTION: Grant application from Redwood Coast Sr. Center was successful. Ukiah was initially not successful but was approved last month. Vans not ordered yet.

PROBLEMS: None.

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To: Board of Directors
From: Bruce Richard, Retired
Date: December 20, 2013
Subj: **PROCUREMENT POLICY & PROCERDURES**

The fiscal audit of 2012/13 included a requirement to produce a Board-approved procurement policy. Attached, as a separate document, is a proposed, comprehensive document: **Procurement Policy & Procedures**. It is primarily based on the latest Federal regulations, although a few procedures are more stringent. Note however, that the regulations do change from time to time. Staff recommends that the document be modified when required by changes in regulations without formal re-approval by the Board.

The policy and procedures have been thoroughly reviewed and revised by the Management Team. Past procurement practices have been consistent with the proposed document for the most part.

Perhaps the most important procedure is the dividing line between Small Procurements and Major Procurements which has risen from \$25,000 to \$100,000. Major Procurements require far more participation, review and ultimately Board approval.

Recommendation

Adopt Resolution 2014-01 which will implement the Policy and Procedures immediately. Any future amendment necessitated by changes in regulations, is a responsibility of staff and does not require Board approval.

MENDOCINO TRANSIT AUTHORITY
RESOLUTION 2014-01

**ADOPTING AND IMPLEMENTING
PROCUREMENT POLICY & PROCEDURES**

WHEREAS:

1. As an effective and efficient public transit system, MTA plans, finances and maintains a significant capital program, and
2. MTA also acquires significant amounts of equipment, supplies and services on an on-going basis, and
3. Federal regulations and effective management direction call for establishment of a comprehensive document defining policies and procedures for the procurement of all of the above.

NOW, THEREFORE, BE IT RESOLVED that the MTA Board of Directors hereby:

1. Approves the attached Procurement Policy & Procedures document, as presented at the January 2014 Board meeting, as may be amended then, and
2. Directs the immediate implementation of those policies and procedures, and
3. Authorizes staff to amend the document whenever required by changes in Federal or other regulations, with notification to, but not formal approval of, the MTA Board of Directors.

ADOPTION of this RESOLUTION was MOVED by Director _____ and **SECONDED** by Director _____ at a regular meeting of the MTA Board of Directors on January 23, 2014 by the following Roll Call vote:

AYES:
NOES:
ABSENT:
ATTEST:

James W. Mastin, Chairman

Dan Baxter, General Manager

To: MTA Board of Directors
From: Sally Webster, Finance & Personnel Manager
Date: January 17, 2014
Subj.: Cafeteria Plan Revision

Background:

The Flexible Benefits Plan (also known as a Cafeteria Plan, or Section 125 Plan) is designed for the purpose of allowing employees to purchase dependent medical/dental/vision insurance, out of pocket medical expenses, and dependent care expenses with pre-tax income. MTA has had this plan in place since January 1, 1988.

Since 1984, Flexible Spending Accounts have had a “use it or lose it” provision. Any amount an employee decides to set aside for the year had to be spent by the end of that year, or surrendered back to the employer. In November 2013, the IRS announced that employers may amend their Cafeteria Plan to have an option to let employees roll over up to \$500 of the unused balance in the previous year into the *subsequent* plan year.

Therefore, if an employee had agreed to set aside \$1,000 from January 1 to December 31 and only spent \$500, they can now roll forward the \$500 unused balance to the next calendar/plan year. They may also add that to the allowance for setting aside money in the subsequent year (which has a maximum of \$2,500).

This is an optional benefit and not a mandate. Staff is recommending implementing this option, as it gives the employees more flexibility and avoids some of the rush towards medical services, optometrists and dental offices at the end of the plan year in order to spend their money before it is too late.

In addition to the carry over, the Plan needs to be amended to comply with ACA regulations pertaining to the maximum allowable payment of health care expenses of \$2,500 and Individual Medical Premiums (not group plan).

Recommendation

Staff recommends the Board approve Resolution 2014-02, revising the agency’s Flexible Benefit Plan.

Mendocino Transit Authority
Resolution 2014-02

**TO APPROVE THE REVISION
OF THE FLEXIBLE BENEFIT PLAN FOR
Mendocino Transit Authority**

WHEREAS:

1. MTA previously adopted the Flexible Benefits Plan pursuant to Section 125 of the Internal Revenue Code; and
2. The Internal Revenue Service Notice 2013-71 modified the "use-or-lose" rule for the flexible spending arrangements (FSAs) to allow, at MTA's option, employees participating in the health FSAs to carry over up to five hundred dollars (\$500.00) of unused amounts remaining at the year-end and amend to comply with ACA regulations as to the maximum allowable payment of eligible health care expenses of \$2,500, and Individual Medical Plan premiums; and
3. Effective January 1, 2014, MTA desires to amend the Plan as set for in the attached Amendment and Summary of Material Modifications;

NOW, THEREFORE, BE IT RESOLVED:

1. That the Board of Directors hereby approves the adoption of the attached Amendment and Summary of Material Modifications to Mendocino Transit Authority's Flexible Benefit Plan effective January 1, 2014 and allows the General Manager to execute it;

ADOPTION of this RESOLUTION was MOVED by Director _____
And SECONDED by Director _____ at a regular meeting of the MTA
Board of Directors on January 23, 2014 by the following Roll Call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Jim Mastin, Chairman

Dan Baxter, General Manager

SUMMARY OF MATERIAL MODIFICATIONS TO THE SECTION 125 PLAN

This document summarizes important changes to your Section 125 Plan (the "Plan"). If you have any questions regarding the changes outlined in this Summary of Material Modifications ("SMM"), you should contact Sally Webster, Finance/Personel Manager.

Changes to "Use-or-Lose" Rule for Health Flexible Spending Arrangements ("FSAs")

Effective January 1, 2014, employees will be allowed to carry over up to \$500 of unused FSA amounts for qualified medical expenses incurred during the following year.

Changes to payment for eligible health care expenses under IRS Codes and Rulings (maximum \$2,500)

Effective January 1, 2013, changes to the Health Expense Reimbursement Plan, allowing payment for eligible health care expenses as allowed under appropriate and relevant IRS Codes and Rulings. Maximum permitted for account funding is \$2,500 per year.

Changes to Individual Medical Plan Premiums (not group coverage).

Per ACA regulations, premiums for Individual Medical Plans are not allowed on a pre-tax basis through the Cafeteria Plan.

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January 9, 2014

To the Board of Directors
Mendocino Transit Authority

We are engaged to audit the financial statements of the business-type activities and major fund of Mendocino Transit Authority for the year ended June 30, 2013. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated October 3, 2013, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result 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. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit in December 2013 and issue our report in February 2014.

This information is intended solely for the use of Board of Directors and management of Mendocino Transit Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Burr Pilger Mayer, Inc.

Burr Pilger Mayer, Inc.