

## Capital Area Transit System

### Statement of Operating Budget vs. Actual

For the Period Ended September 30, 2018

**Current Month**

**Year to Date**

**CY18**

Description	Budget	Actual	Var. Amount	%	Budget	Actual	Var. Amount	%	Approved Budget
<b>Operating Revenue</b>									
Passenger Paid Fares	145,833	153,791	7,958	5.5%	1,312,501	1,276,223	(36,278)	-2.8%	1,750,001
Special Transit Fares (Contract)	34,343	27,685	(6,658)	-19.4%	309,085	233,489	(75,595)	-24.5%	412,113
ADA/Paratransit Revenue	9,167	0	(9,167)	-100.0%	82,501	28,150	(54,351)	-65.9%	110,001
Advertising Revenue	41,667	64,598	22,931	55.0%	375,001	549,485	174,484	46.5%	500,001
Interest Income	4,167	7,900	3,733	89.6%	37,501	121,638	84,137	224.4%	50,001
Other Agency Revenue	4,484	1,476	(3,008)	-67.1%	40,354	134,525	94,171	233.4%	53,805
<b>Total CATS Generated</b>	<b>239,660</b>	<b>255,450</b>	<b>15,790</b>	<b>6.6%</b>	<b>2,156,942</b>	<b>2,343,509</b>	<b>186,568</b>	<b>8.6%</b>	<b>2,875,922</b>
<b>Non Federal Revenue</b>									
Hotel/Motel Tax	108,333	108,333	(0)	0.0%	975,000	942,215	(32,785)	-3.4%	1,300,000
Parish Transportation Fund	45,833	45,833	(0)	0.0%	412,500	320,833	(91,667)	-22.2%	550,000
Property Tax Revenue	1,410,417	1,410,417	0	0.0%	12,693,751	12,774,603	80,852	0.6%	16,925,001
<b>Total Non Federal</b>	<b>1,564,583</b>	<b>1,564,583</b>	<b>(0)</b>	<b>0.0%</b>	<b>14,081,251</b>	<b>14,037,651</b>	<b>(43,600)</b>	<b>-0.3%</b>	<b>18,775,001</b>
<b>Federal Operating Subsidies</b>									
FTA - Preventive Maintenance	343,191	343,191	0	0.0%	3,088,719	3,228,461	139,742	4.5%	4,118,292
FTA - Project Administration	7,500	7,500	0	0.0%	67,500	96,333	28,833	42.7%	90,000
FTA - Planning	19,109	19,109	0	0.0%	171,979	156,482	(15,497)	-9.0%	229,305
FTA - JARC/New Freedom			0			446,081	446,081		
FTA - BOA Bus Leases			0			295,323	295,323		
<b>Total Federal Operating</b>	<b>369,800</b>	<b>369,800</b>	<b>0</b>	<b>0.0%</b>	<b>3,328,198</b>	<b>4,222,680</b>	<b>894,482</b>	<b>26.9%</b>	<b>4,437,597</b>
<b>Total Operating Revenues</b>									
<b>Total Operating Revenues</b>	<b>2,174,043</b>	<b>2,189,833</b>	<b>15,790</b>	<b>0.7%</b>	<b>19,566,390</b>	<b>20,603,840</b>	<b>1,037,450</b>	<b>5.3%</b>	<b>26,088,520</b>
TOTAL SOURCES OF REVENUE	2,174,043	2,189,833	15,790	0.7%	19,566,390	20,603,840	1,037,450	5.3%	26,088,520

<b>Operating Expenses</b>									
Labor	975,663	838,655	137,008	14.0%	8,780,964	7,425,161	1,355,803	15.4%	11,707,952
Fringe Benefits	312,042	633,361	(321,319)	-103.0%	2,808,374	4,838,824	(2,030,451)	-72.3%	3,744,498
<b>Total Labor and Fringe Benefits</b>	<b>1,287,704</b>	<b>1,472,015</b>	<b>(184,311)</b>	<b>-14.3%</b>	<b>11,589,338</b>	<b>12,263,985</b>	<b>(674,648)</b>	<b>-5.8%</b>	<b>15,452,450</b>
Casualty and Liability	121,923	101,745	20,178	16.6%	1,097,311	1,178,150	(80,839)	-7.4%	1,463,081
Services	94,159	150,011	(55,852)	-59.3%	847,430	1,279,095	(431,664)	-50.9%	1,129,907
Purchased Transportation	203,417	172,590	30,827	15.2%	1,830,750	1,544,084	286,666	15.7%	2,441,000
Materials & Supplies	292,012	211,027	80,985	27.7%	2,628,104	2,038,832	589,273	22.4%	3,504,139
Utilities	20,883	14,038	6,845	32.8%	187,949	155,484	32,466	17.3%	250,599
Miscellaneous Expenses	72,476	56,670	15,805	21.8%	652,280	457,676	194,604	29.8%	869,706
Leases and Rentals	10,341	11,142	(801)	-7.7%	93,068	122,853	(29,785)	-32.0%	124,091
Local Match (Capital)	71,129		71,129	100.0%	640,160	0	640,160	100.0%	853,547
<b>Total Operating Expenses</b>	<b>2,174,043</b>	<b>2,189,237</b>	<b>(15,194)</b>	<b>-0.7%</b>	<b>19,566,390</b>	<b>19,040,159</b>	<b>526,231</b>	<b>2.7%</b>	<b>26,088,520</b>
<b>NET BALANCE (+/-)</b>	<b>0</b>	<b>596</b>	<b>596</b>		<b>0</b>	<b>1,563,681</b>	<b>1,563,681</b>		<b>0</b>

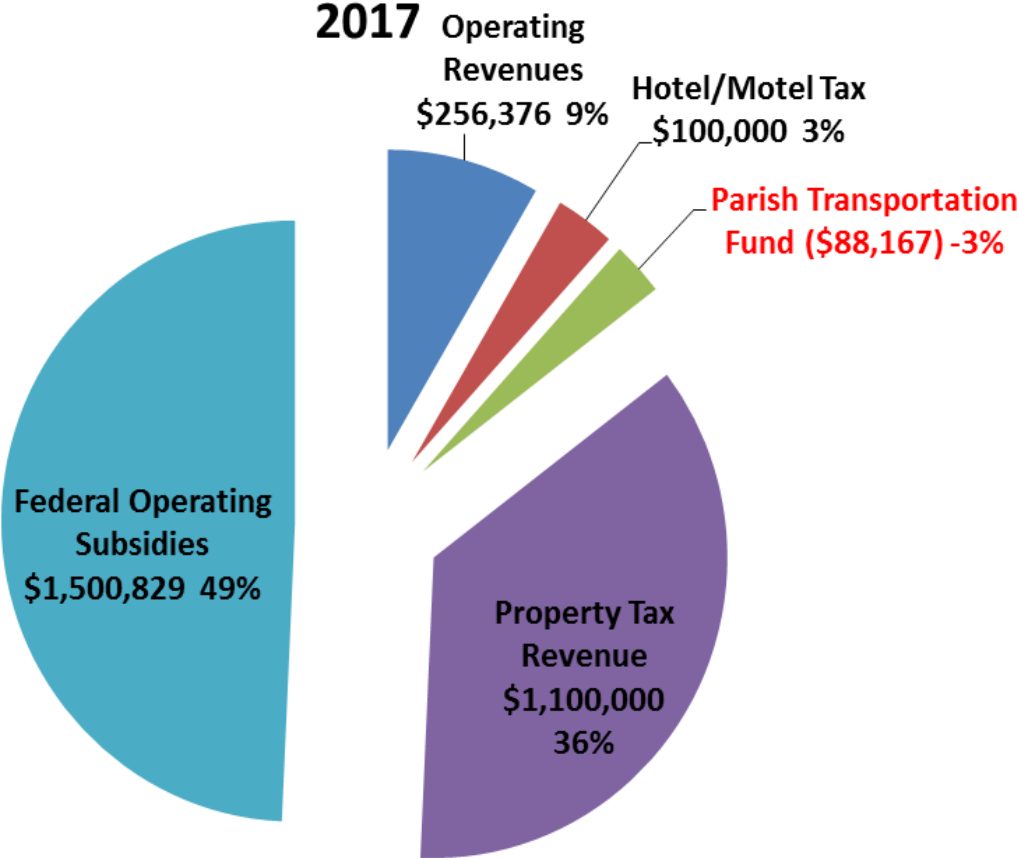
## Capital Area Transit System

## Balance Sheet

September 2018

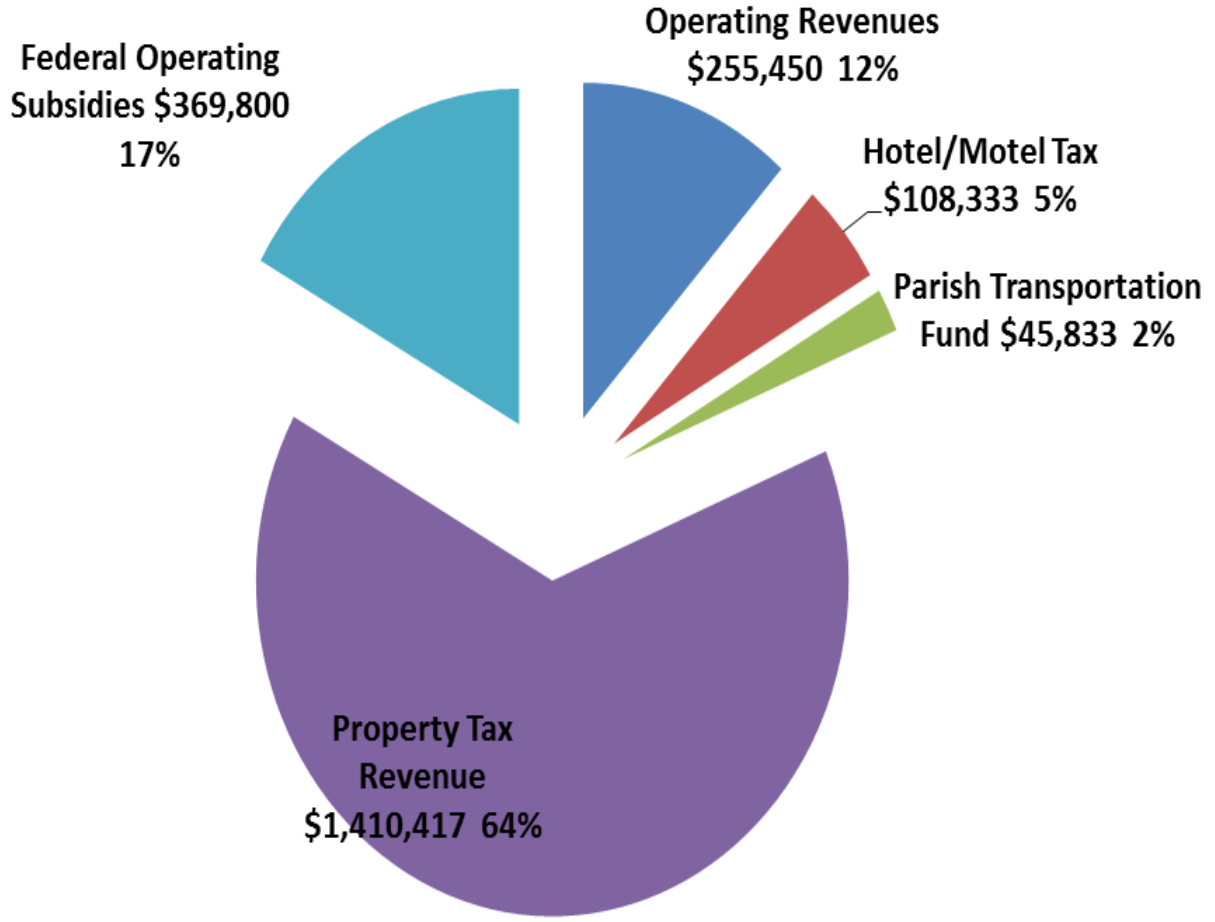
	<u>9/30/2018</u>	<u>9/30/2017</u>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$2,604,924.02	\$2,214,031.21
Accounts Receivable	\$493,061.51	\$315,923.66
Property Tax Receivable	\$17,291,859.00	\$16,506,299.00
Due from Governments	\$541,527.75	\$344,152.37
Notes Receivable	\$0.00	\$0.00
Interest and Dividends Receivable	\$0.00	\$0.00
Inventory	\$678,974.43	\$260,683.92
Prepaid Expenses and Other Assets	\$142,682.35	\$146,077.74
<b>Total Current Assets:</b>	<u>\$21,753,029.06</u>	<u>\$19,787,167.90</u>
<b>Restricted Assets:</b>		
Cash and Cash Equivalents	\$694,618.14	\$3,294,305.01
<b>Total Restricted Assets:</b>	<u>\$694,618.14</u>	<u>\$3,294,305.01</u>
Investments	\$0.00	\$0.00
Net Pension Asset, Long-Term	\$490,522.00	\$854,100.00
Equipment, Net	\$20,421,136.01	\$23,789,983.75
<b>Total Assets</b>	<u><b>\$43,359,305.21</b></u>	<u><b>\$47,725,556.66</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Expenses	\$32,426.76	\$1,138,905.13
Accrued Payroll and Tax Liabilities	\$770,219.55	\$160,095.22
Accrued Interest (Bus Lease)	(\$0.27)	\$327,187.73
Note Payable	\$0.00	\$0.00
Accrued Compensated Absences	\$142,274.27	\$142,274.27
Claims Payable and Related Liabilities	\$883,055.80	\$612,394.80
Capital Lease Payable	(\$328,136.73)	\$328,136.73
Deferred Revenue (Grants/Prop Tax)	\$5,232,784.91	\$0.00
Other Current Liabilities	\$0.00	\$0.00
<b>Total Current Liabilities</b>	<u>\$6,732,624.29</u>	<u>\$2,708,993.88</u>
<b>Long-Term Liabilities</b>		
Note Payable, Less Current Portion	\$0.00	\$0.00
Accrued Compensated Absences, Less Current Portion	\$266,320.40	\$213,411.40
Capital Lease Payable, Less Current Portion	\$3,938,589.76	\$3,938,589.76
Estimated Liabilities	\$1,192,231.01	\$2,151,918.01
<b>Total Long-Term Liabilities</b>	<u>\$5,397,141.17</u>	<u>\$6,303,919.17</u>
<b>Total Liabilities</b>	<u>\$12,129,765.46</u>	<u>\$9,012,913.05</u>
<b>Net Assets:</b>		
Investments in Capital Assets, Net of Related Debt	(\$14,434,218.64)	(\$17,192,210.95)
Restricted Cash and Cash Equivalents	(\$694,618.14)	(\$3,294,305.01)
Unrestricted	(\$16,100,702.97)	(\$18,226,127.65)
<b>Total Net Assets:</b>	<u><b>(\$31,229,539.75)</b></u>	<u><b>(\$38,712,643.61)</b></u>
<b>Total Liabilities And Net Assets</b>	<u><b>\$43,359,305.21</b></u>	<u><b>\$47,725,556.66</b></u>

# Monthly Operating Revenues

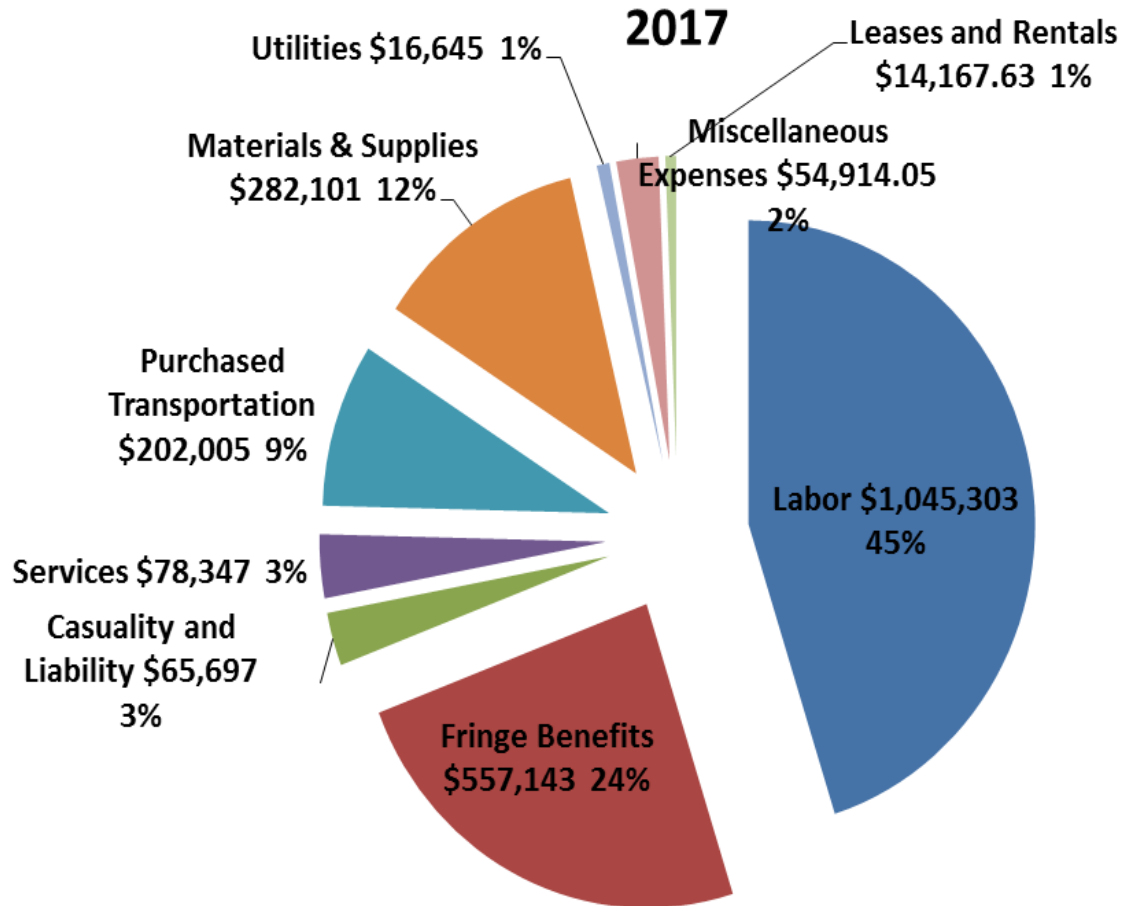


# Monthly Operating Revenues

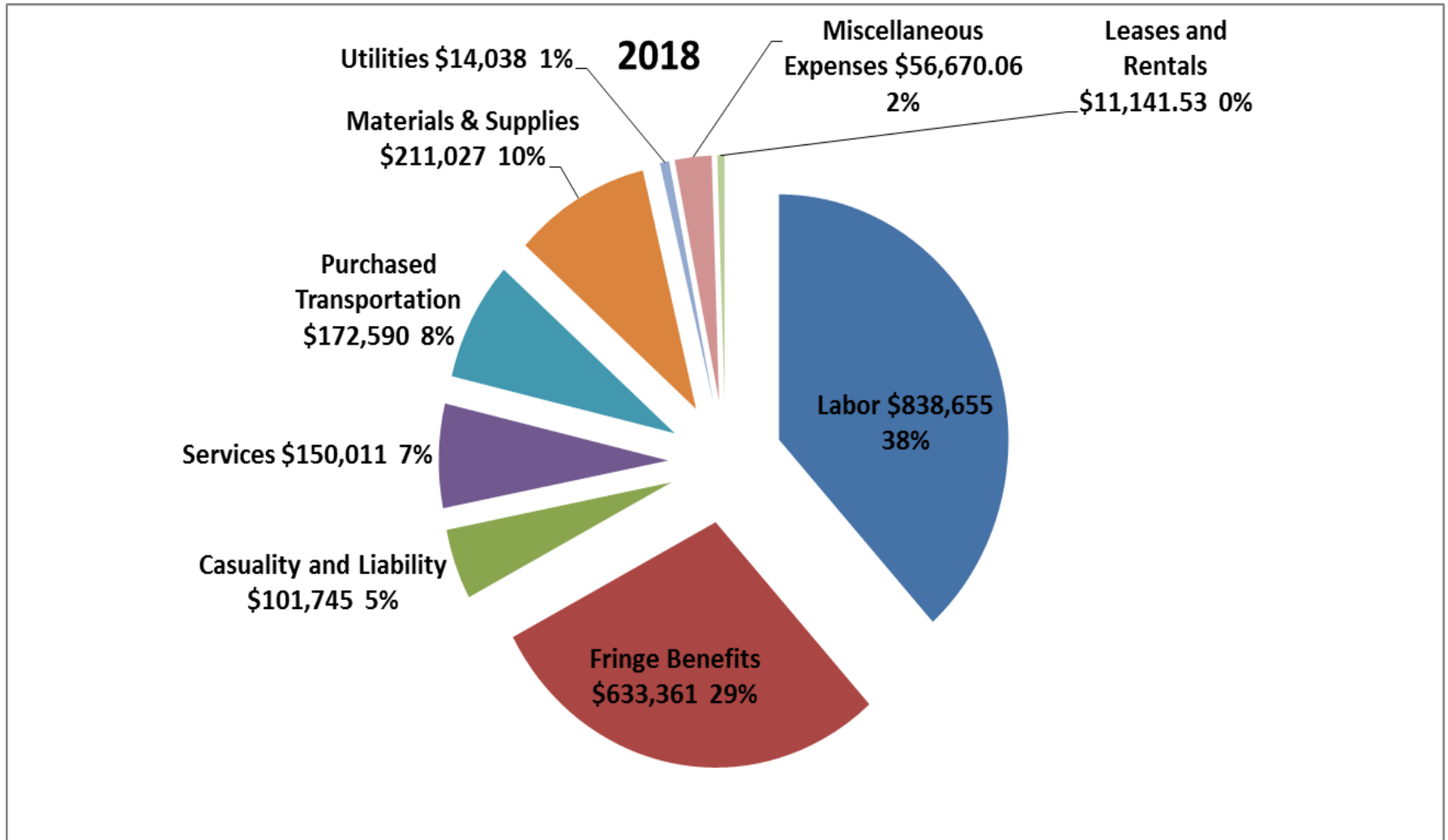
2018



## Monthly Operating Expenses



## Monthly Operating Expenses



**CATS GRANT BALANCES BY FPC CODE AS OF September 30, 2018**

Grant Number	FPC 00- Capital	FPC 02 Planning	FPC 04- OPS	FPC 06 Proj Admin	Subtotal	Encumbrance	Grant Balance Total	Grant Type	Total by Type
LA 2017-027	22,213				22,213		22,213		
2017 5339									
LA 2016-023	544,113				544,113	-544,113	0		
2016 5339									
LA-2017-028	2,310,187				2,310,187	-953,450	1,356,737		
2017 CMAQ									
LA 2017-029	1,011,017				1,011,017	-1,011,017	0	Buses	1,378,950
2017 5309 85 15									
LA-37-X029	22,606			1,696	24,302		24,302		
2007 JARC - WtW									
LA-37-X033	8,458			33,651	42,109		42,109		
2008 JARC WtW									
LA-37-X047				64,674	64,674		64,674	JARC	131,085
2011 & 2012 JARC									
LA-90-x063	1,276,479	111,131			1,387,610	-78,000	1,309,610		
2017 formula									
LA-90-X332	23,675				23,675		23,675		
2008 formula									
LA-90-X404	30,538				30,538		30,538		
2013 formula									
LA-90-x426	34,957				34,957		34,957		
2014 formula									
LA-90-x437	465,908				465,908	-15,207	450,701		
2015 formula									
LA-90-x451	581,271	0			581,271	-154,359	426,912	Formula	2,276,393
2016 formula									
LA-95-0003	506,215				506,215	-506,215	0		
2013 CMAQ									
LA-95-0010	335,360				335,360	-160	335,200	DOTD	335,200
Bus Shelters									
<b>BALANCES</b>	<b>7,172,997</b>	<b>111,131</b>	<b>0</b>	<b>100,021</b>	<b>7,384,149</b>	<b>-3,262,521</b>	<b>4,121,628</b>		<b>4,121,628</b>