

**PERFORMANCE MONITORING/OVERSIGHT COMMITTEE
ROLL CALL**

Wednesday, November 14, 2018

| | | | | VOTE | | | |
|-------------------------|----------------|---------------|--------------|-----------------------------|-------|-------|-------|
| BOARD MEMBERS | PRESENT | ABSENT | TARDY | Res. No. 2018-49 | | | |
| Powe, Kevin | | | | Y N A | Y N A | Y N A | Y N A |
| Weinberg, Martin | | | | Y N A | Y N A | Y N A | Y N A |
| Jones, LeDon | | | | Y N A | Y N A | Y N A | Y N A |

**Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS**

| | |
|--|--|
| TITLE/DESCRIPTION: Authorization for the Interim Executive Director to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services. | RESOLUTION NO.: 2018-49 |
| | DATE: September 2018 |
| | INITIATOR: Contracts & Procurement |
| ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other | |

- 1.0 Purpose/Objective:** Authorization for the Interim Executive Director to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services.
- 2.0 Description/Justification:** In July 2012, the BJCTA Board of Directors authorized Cobbs, Allen & Hall to execute on-going assessment and analysis of its liability insurance and alternatives to existing plan designs and carriers.
- 3.0 Procurement Background:** In July 2015, the BJCTA issued Request for Proposals #15-26, and executed a 3-year contract on September 28, 2015 with Cobbs, Allen & Hall ending September 30, 2018.

RFP #15-26 was issued July 20, 2015, BJCTA received two (2) proposals and the evaluation committee scores are as follow:

| Company | Points | % | Total Amt | Cost Per year |
|-------------------------------|--------|-------|-----------|--------------------|
| Cobb, Allen Hall | 271 | 59.6% | \$255,000 | \$90,000 each year |
| AON Risk Services South, Inc. | 184 | 40.4% | \$267,000 | \$89,000 each year |

- 4.0 Policy Impact:** Expenditures exceeding \$25,000 must be approved by the Board of Directors.
- 5.0 Economic Impact:** The Renewal must not to **exceed \$90,000/YR**. This project is annually budgeted and planned as Operating expense in FY 2019. Below are a list of Insurances that falls under Cobbs Allen and an estimate of what is paid

| | | | |
|---------------------------|----------------------------|------------------------------|-------------------|
| 6.0 Recommendation | Fiduciary policy | Board & Executives Ins. | No Cost to BJCTA |
| | AL Truckers Assc York Risk | Workmen's Comp | 592,959.00 / FY18 |
| | AMIC | Personal Property & Casualty | Cost Per Incident |

Recommendations: Authorize the Interim Executive Director to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services.

- 7.0 Alternatives:** Authorization not to renew the existing contract.

- 8.0 Attachments:** None

Respectfully submitted,

Darryl Grayson

Darryl Grayson, Contract & Procurement Manager



It's time to ride!

Birmingham-Jefferson County Transit Authority
1801 Morris Avenue 2nd FL Birmingham, Alabama 35203
Phone (205) 521-0161 x117 Fax (205) 252-7633
Website: www.bjcta.org

Resolution No. 2018-49

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Authorize the Interim Executive Director to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services.

WHEREAS, the Birmingham-Jefferson County Transit Authority ("BJCTA") is a duly authorized public corporation established by the Alabama Legislature to provide public transportation in Jefferson County and the metropolitan area of Birmingham, Alabama; and

WHEREAS, the Request for Proposal (RFP) #15-26 was issued in July 20, 2015 to contract liability broker services for 3-years with two (2) optional 1-year extensions with the most responsive and responsible proposal; and

WHEREAS, based on the evaluation committee findings, Staff recommends the Board of Directors authorize the Interim Executive Director to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the BJCTA as follows:

Section 1. The Interim Executive Director is hereby authorized to exercise the First of two (2) Optional, One (1) Year Renewal options of the existing Contract with COBBS ALLEN liability insurance broker services and **not to exceed \$90,000.00**

Section 2. This resolution is effective immediately upon approval and adoption.

Adopted: November 28, 2018

Theodore Smith, Chairman

Attest: _____
Kevin Powe, Secretary

Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS

| | |
|---|--|
| TITLE/DESCRIPTION: Finance - Financial & Investment Highlights for Period Ending October 31, 2018 | RESOLUTION NO.: N/A |
| | DATE: October 31, 2018 |
| | INITIATOR Gary Collins Finance Department |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information Only <input type="checkbox"/> Other | |

Financial Highlights

- As of the October 31, 2018 Balance Sheet, assets were \$69,493,894.78 while total liabilities were \$37,273,793.53.
- The Income Statement for the month ending October 31, 2018, details year to date revenues of \$3,001,189.03 and expenses of \$3,033,612.80 resulting in a negative difference of \$32,423.77.
- The total cash and cash equivalents as of October 31, 2018 was \$5,553,702.34 of which \$4,634,036.80 was the balance in our operating and money market accounts. Our Capital account balance is \$710,292.54.

| | <u>FY19 YTD Actual</u> | <u>FY19 YTD Budget</u> | <u>Variance</u> |
|---------------------------|------------------------|------------------------|--------------------|
| Budgeted Items | | | |
| Revenues | 2,314,483 | 6,248,624 | 1,862,596 |
| Expenses | <u>2,360,011</u> | <u>6,454,948</u> | <u>(3,701,827)</u> |
| Net | (45,528) | (206,324) | 5,564,423 |
| Non Budgeted Items | | | |
| Revenues | 686,706 | 502,309 | (2,879,812) |
| Expenses | <u>673,602</u> | <u>1,087,393</u> | <u>1,075,140</u> |
| Net | 13,104 | (585,084) | (3,954,952) |
| Combined Net | (32,424) | (791,408) | 1,609,471 |

- Attached are the Balance Sheet, Income Statement, Cash Balance Summary, Variance Analysis reports.

**Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS**

| | |
|--|---|
| TITLE/DESCRIPTION: Finance Department Status Report | RESOLUTION NO.: N/A |
| | DATE: October 2018 |
| | INITIATOR: Gary Collins Finance Department |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information Only <input type="checkbox"/> Other _____ | |

Purpose/Objective

The objective of financial reporting is to track, analyze and report the results. The purpose of these reports is to examine the financial performance of the organization. This information enables the Board to gauge the financial health of Birmingham-Jefferson County Transit Authority (BJCTA).

Financial Overview: Provide the current conditions of BJCTA

- Passenger Fares up 5.89% from prior year.
- FTA apportionment allotted to BJCTA for FY 2019

Other Activities

- Met with the City of Vestavia Hills regarding invoicing concerns
- Had meetings with ADP in regards to outsourcing payroll
- Attended Senior Staff Meetings
- Began departmental meetings to discuss current workload and workflow
- Extended offer to Staff Accountant and Accounting Specialist (AP)
- Had discussions with Kassouf and Warren Averett regarding Agreed Upon Procedure audit

Birmingham-Jefferson County Transit Authority

Balance Sheet

Division: ** Consolidated Report

As of: 10/31/2018

Fiscal Year: 2019 Period: 1 Oct-2018

1000000000 ASSETS

1010000000 CASH & CASH EQUIVALENTS

| | |
|--|----------------|
| 1010100001 Money Market-BBVA Compass | \$2,985,829.49 |
| 1010100002 Cash - Payroll - BBVA Compass | \$8,818.28 |
| 1010100003 Cash - Operating - BBVA Compass | \$1,648,207.31 |
| 1010100004 Capital Deposit - BBVA Compass | \$710,292.54 |
| 1010100005 Cash - BJCTA Hardship Fund - BBVA Compass | \$0.00 |
| 1010100006 CASH - RESTRICTED SELF INSURED | \$200,154.72 |
| 1010200001 Petty Cash - Maintenance | \$200.00 |
| 1010200002 Petty Cash - Central Station | \$200.00 |
| 1010600001 Investments | \$0.00 |

| | |
|--|----------------|
| 1019999999 TOTAL - CASH & CASH EQUIVALENTS | \$5,553,702.34 |
|--|----------------|

1020000000 ACCOUNTS RECEIVABLE

| | |
|--|----------------|
| 1020100001 A/R Advertising | \$29,631.03 |
| 1020100002 A/R Pass/Ticket Sales | \$54,961.10 |
| 1020100003 A/R Manual Ticket Sales | \$0.00 |
| 1020300001 A/R Accrued Interest | \$0.00 |
| 1020600001 A/R Local Share Bus Shelters | \$0.00 |
| 1020700001 A/R U.A.B | \$0.00 |
| 1020700003 A/R Hoover | \$150,347.78 |
| 1020700004 A/R Birmingham | \$7,700,000.00 |
| 1020700005 A/R Planning Grant RPC 5303 | \$0.00 |
| 1020700006 A/R Federal | \$500,000.00 |
| 1020700007 A/R RPC CMAQ Ozone | \$0.00 |
| 1020700008 A/R Beer Tax | \$565,070.95 |
| 1020700009 A/R Vestavia | \$68,712.92 |
| 1020700010 A/R Bessemer | \$177,878.67 |
| 1020700011 A/R JEFFERSON COUNTY TAX | \$1,999,999.97 |
| 1020700012 A/R Racing Commission | \$0.00 |
| 1020700013 A/R - Jefferson County Ad Valorem | \$233,829.83 |
| 1020700014 A/R - Homewood | \$138,156.36 |
| 1020700015 A/R - Fairfield Ad Valorem | \$0.00 |
| 1020700016 A/R - Mtn. Brook Ad Valorem | \$125,452.01 |
| 1020700017 A/R - Tarrant Ad Valorem | \$29,763.86 |
| 1020700018 A/R - Birmingham Ad Valorem | \$317,369.91 |
| 1020700019 A/R - Bessemer Ad Valorem | \$0.00 |
| 1020700020 A/R - Brighton | \$0.00 |
| 1020700021 A/R - Lipscomb | \$0.00 |
| 1020700022 A/R - Midfield | \$31,094.58 |
| 1020700023 A/R - Centerpoint | (\$36,102.25) |
| 1020700024 A/R Fairfield | \$0.00 |
| 1020800001 A/R Blue Cross Blue Shield | \$0.00 |
| 1020800002 A/R Department of Energy | \$0.00 |
| 1020800004 A/R Board Members | \$197.42 |
| 1020800005 A/R Insurance Claims | (\$1,224.07) |
| 1020800006 A/R - CNG Service | \$0.00 |
| 1020800007 A/R - Alternative Fuel Credit - Other | \$80,339.19 |
| 1020800008 A/R Employee | \$33.00 |
| 1020800009 A/R - Pass Thru Funding | \$0.00 |

| | |
|--------------------------------------|-----------------|
| 1029999999 TOTAL ACCOUNTS RECEIVABLE | \$12,165,512.26 |
|--------------------------------------|-----------------|

Birmingham-Jefferson County Transit Authority

Balance Sheet

Division: ** Consolidated Report

As of: 10/31/2018

Fiscal Year: 2019 Period: 1 Oct-2018

| | | |
|--|-------------------|-----------------|
| 1030000000 SUPPLY INVENTORY | | |
| 1030000001 Diesel Fuel Supply | \$32,085.26 | |
| 1030000002 UNLEADED FUEL SUPPLY | \$30,877.30 | |
| 1030000003 Parts, Oil, Lubricant Inventory | \$1,700,134.90 | |
| 1039999999 TOTAL SUPPLY INVENTORY | \$1,763,097.46 | |
| 1050000000 CONSTRUCTION & PROJECTS IN PROCESS | | |
| 1050200001 Construct in Progress | \$24,261.00 | |
| 1050200002 Construction in Progress - Bus Shelters | \$167,647.00 | |
| 1050200003 Installation/Progress Fare Box | \$0.00 | |
| 1050200004 Facilities in Progress | \$0.00 | |
| 1050200005 Installation in Progress / Digital Radios | \$0.00 | |
| 1059999999 TOTAL CONST. & PROJ. IN PROCESS | \$191,908.00 | |
| 1110000000 PROPERTY, PLANT & EQUIPMENT | | |
| 1110100001 Motor Busses - Class A | \$29,737,803.27 | |
| 1110100002 Trolley - Class C | \$0.00 | |
| 1110100003 Paratransit Vehicles | \$4,475,813.34 | |
| 1110100004 Vans & Other Vehicles | \$954,231.28 | |
| 1110100005 Route Signing | \$0.00 | |
| 1110100006 Shelter/Stations | \$967,142.16 | |
| 1110100007 Operation's Yards/Parking Lot | \$1,163,747.14 | |
| 1110100008 Office/Maint. Renovations | \$23,541,540.74 | |
| 1110100009 Operation's Yard Equipment | \$12,263.66 | |
| 1110100010 Equipment Veh/Maint/Garage | \$1,163,254.84 | |
| 1110100011 Close Circuit TV | \$218,557.30 | |
| 1110100012 CNG Fueling Station | \$3,629,997.94 | |
| 1110100013 Revenue Collection/Process | \$1,127,759.27 | |
| 1110100014 Communications Equipment | \$1,117,423.19 | |
| 1110100015 Software | \$373,576.58 | |
| 1110100016 Office Furniture/Equipment | \$1,204,509.19 | |
| 1110100017 Land | \$2,856,622.35 | |
| 1110300001 Accumulated Depreciation | (\$27,928,341.24) | |
| 1119999999 TOTAL PROPERTY, PLANT & EQUIPMENT | \$44,615,901.01 | |
| 1510000000 OTHER ASSETS | | |
| 1510100001 PPD - Workman's Comp | \$189,424.00 | |
| 1510100002 PPD - Public Official | \$0.00 | |
| 1510100003 PPD - Auto Insurance | \$0.00 | |
| 1510100004 PPD - Insurance Liability | \$248,169.76 | |
| 1510100005 PPD Software Maintenance Contract | \$33,810.00 | |
| 1510100006 PPD - OTHER | \$131,783.24 | |
| 1510200001 Deposits | \$9,949.71 | |
| 1510200002 Suspense | \$0.00 | |
| 1510300001 Deferred Pension Outflows | \$4,590,637.00 | |
| 1519999999 TOTAL OTHER ASSETS | \$5,203,773.71 | |
| 1999999999 TOTAL ASSETS | | \$69,493,894.78 |
| 2000000000 LIABILITES & EQUITY | | |

Birmingham-Jefferson County Transit Authority

Balance Sheet

Division: ** Consolidated Report

As of: 10/31/2018

Fiscal Year: 2019 Period: 1 Oct-2018

2000000001 LIABILITIES

2010000000 ACCOUNTS PAYABLE

| | |
|--------------------------------------|--------------|
| 2010100001 Accounts Payable | \$548,512.02 |
| 2010100002 A/P Federal | \$0.00 |
| 2010100003 Accrued Accounts Payables | \$1,500.00 |

| | |
|-----------------------------------|--------------|
| 2019999999 TOTAL ACCOUNTS PAYABLE | \$550,012.02 |
|-----------------------------------|--------------|

2020000000 ACCRUED PAYROLL & WITHHOLDINGS

| | |
|--|--------------|
| 2020100001 Accrued Payroll Expenses | \$0.00 |
| 2020100002 Garnishments | \$8,558.00 |
| 2020100003 AFLAC W/H | \$7,572.33 |
| 2020100004 Pension W/H | \$29,795.07 |
| 2020100005 Union Dues W/H | \$0.00 |
| 2020100006 PPD Prepaid Legal W/H | \$0.00 |
| 2020100007 Life Insurance W/H | \$1,169.94 |
| 2020100008 Roadside Assistance W/H | \$0.00 |
| 2020100009 YMCA W/H | \$0.00 |
| 2020100010 Costco W/H | \$0.00 |
| 2020100011 Sam's Club W/H | \$0.00 |
| 2020100012 Long-Term Care W/H | \$0.00 |
| 2020100013 FSA W/H | \$8,201.53 |
| 2020100014 ADMINISTRATIVE PENSION W/H - 457(b) | \$74.21 |
| 2020100015 ADMINISTRATIVE PENSION W/H - 401(a) | \$8,681.55 |
| 2020100016 Administrative Vision W/H | \$2,162.71 |
| 2030100001 Social Security Payable | \$432,969.58 |
| 2030100002 Medicare Payable | \$101,259.28 |
| 2030100003 Federal Taxes Payable | \$250,288.31 |
| 2030100004 State Taxes Payable | \$170,414.17 |
| 2030100005 Jefferson Cty. Taxes Payable | \$0.00 |
| 2030100006 B'ham City Taxes Payable | \$44,689.86 |
| 2030100007 EMPLOYER PENSION CONTRIBUTION | \$82,175.11 |

| | |
|------------------------------------|----------------|
| 2039999999 TOTAL ACCRUED P/R & W/H | \$1,148,011.65 |
|------------------------------------|----------------|

2040000000 CURRENT PORTION OF LT DEBT

| | |
|----------------------------------|--------|
| 2040100001 Current Lease Payable | \$0.00 |
| 2040100002 Current Note Payable | \$0.00 |

| | |
|---|--------|
| 2040199999 TOTAL CURRENT PORTION OF LT DEBT | \$0.00 |
|---|--------|

2040500000 OTHER CURRENT LIABILITIES

| | |
|---|-----------------|
| 2040500001 Accrued Interest Payable | \$0.00 |
| 2040600001 Pension Accrued | \$0.00 |
| 2040600002 Accrued Pension - Contract Employees | \$27,507,199.04 |
| 2050500001 Audit Fee Payable | \$26,000.00 |
| 2050500002 Unearned Revenue | \$6,389,027.38 |
| 2050500003 A/P Blue Cross Blue Shield | \$0.00 |
| 2050500004 Compensated Absences | \$621,053.63 |
| 2050500005 Suspense | (\$3,837.78) |
| 2050500006 Self Insured Contingency Funds | \$0.00 |
| 2050500008 Insurance Proceeds Held for Repairs | \$75,126.59 |
| 2050500010 Insurance Proceeds Held-Bus Purchase-Federal Share | \$0.00 |
| 2050500011 Insurance Proceeds Held-Bus Purchase-Local Share | \$0.00 |

Birmingham-Jefferson County Transit Authority

Balance Sheet

Division: ** Consolidated Report

As of: 10/31/2018

Fiscal Year: 2019 Period: 1 Oct-2018

| | | |
|--|-----------------|-----------------|
| 2059999999 TOTAL OTHER CURRENT LIABILITIES | \$34,614,568.86 | |
| 2210000000 NON-CURRENT PORTION OF LT DEBT | | |
| 2210100001 Loan Payable | \$0.00 | |
| 2210100002 Long Term Lease Payable | \$0.00 | |
| 2219999999 TOTAL NON-CURRENT LT DEBT | \$0.00 | |
| 2310000000 OTHER LIABILITIES | | |
| 2310100001 Deferred Pension Inflows | \$911,201.00 | |
| 2310200001 Uninsured Liab/Damage | \$50,000.00 | |
| 2319999999 TOTAL OTHER LIABILITIES | \$961,201.00 | |
| 2999999999 TOTAL LIABILITIES | | \$37,273,793.53 |
| 3000000000 EQUITY | | |
| 3040000000 CONTRIBUTED CAPITAL | | |
| 3040100001 Federal Gov't Capital Grant | \$0.00 | |
| 3040100003 Donated Capital | \$14,725,426.00 | |
| 3040300001 Local Gov't Capital Grant | \$0.00 | |
| 3049999999 TOTAL CONTRIBUTED CAPITAL | \$14,725,426.00 | |
| 3050000000 RETAINED EARNINGS | | |
| 3050100001 Retained Earnings | \$17,527,099.02 | |
| 3059999999 TOTAL RETAINED EARNINGS | \$17,527,099.02 | |
| 3999999997 TOTAL EQUITY | | \$32,252,525.02 |
| 3999999998 TOTAL LIABILITIES & EQUITY | | \$69,526,318.55 |

Birmingham-Jefferson County Transit Authority

Income Statement

Division: ** Consolidated Report

As of: 10/31/2018

| From Fiscal Year: 2019 Thru Fiscal Year: 2019 | From Period 1 Thru Period 1 | Oct-2018 Current Period | Oct-2018 Year To Date | |
|---|--------------------------------|----------------------------|--------------------------|--------------------|
| 4000000000 REVENUES | | | | |
| 4010000000 PASSENGER REVENUES | | | | |
| 4010100001 Passenger Fares - Fixed Route | | \$181,584.10 | 0.00% | \$181,584.10 0.00% |
| 4010100002 Passenger Fares - Dart | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4010100004 Passenger Fares - VIP | | \$14,543.71 | 0.00% | \$14,543.71 0.00% |
| 4019000001 RPC Ozone Days Reimbursement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4019999999 TOTAL PASSENGER REVENUES | | \$196,127.81 | 0.00% | \$196,127.81 0.00% |
| 4020000000 MUNICIPAL SERVICE REVENUES | | | | |
| 4020400002 Fixed Route B'ham | | \$575,709.35 | 0.00% | \$575,709.35 0.00% |
| 4020400003 Paratransit BHAM | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400004 UAB Revenue | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400005 Vestavia | | \$3,984.99 | 0.00% | \$3,984.99 0.00% |
| 4020400006 Homewood | | \$12,189.58 | 0.00% | \$12,189.58 0.00% |
| 4020400007 New Neighborhood Shuttles | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400008 DART-B'ham | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400009 Holiday Shuttle B'ham | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400010 Hoover - | | \$8,768.25 | 0.00% | \$8,768.25 0.00% |
| 4020400011 Bessemer Revenue | | \$41,300.32 | 0.00% | \$41,300.32 0.00% |
| 4020400012 Fairfield Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400013 Brighton Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400014 Lipscomb Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400015 Midfield Revenues | | \$8,413.00 | 0.00% | \$8,413.00 0.00% |
| 4020400016 Special Fares - Birmingham | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400017 Midfield Prior Year Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400018 Centerpoint Revenue | | \$4,689.93 | 0.00% | \$4,689.93 0.00% |
| 4020400019 Hoover Prior Year Revenue | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4020400020 Lipscomb Prior Year Revenue | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4029999999 TOTAL MUNICIPAL SERVICE REVENUES | | \$655,055.42 | 0.00% | \$655,055.42 0.00% |
| 4060000000 OTHER REVENUES | | | | |
| 4060100001 Commission Revenue | | \$6,610.69 | 0.00% | \$6,610.69 0.00% |
| 4060300001 Advertising Revenue | | \$7,728.96 | 0.00% | \$7,728.96 0.00% |
| 4069900001 Other Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4070400001 Investment Income | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4079900002 Rental Income | | \$12,856.25 | 0.00% | \$12,856.25 0.00% |
| 4079900003 Gain/(Loss) on Disposition of Fixed Assets | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4079900004 DONATED FACILITIES | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4079999999 TOTAL OTHER REVENUES | | \$27,195.90 | 0.00% | \$27,195.90 0.00% |
| 4080000000 TAX REVENUES | | | | |
| 4080100001 Ad Valorem - Birmingham | | \$317,369.91 | 0.00% | \$317,369.91 0.00% |
| 4080100002 Ad Valorem - Jefferson County | | \$233,829.83 | 0.00% | \$233,829.83 0.00% |
| 4080100003 Ad Valorem - Homewood | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4080100004 Ad Valorem - Bessemer | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4080100005 Ad Valorem - Fairfield | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4080100006 Ad Valorem - Mountain Brook | | \$6,715.91 | 0.00% | \$6,715.91 0.00% |
| 4080100007 Ad Valorem - Tarrant | | \$1,593.37 | 0.00% | \$1,593.37 0.00% |

Birmingham-Jefferson County Transit Authority

Income Statement

Division: ** Consolidated Report

As of: 10/31/2018

| From Fiscal Year: 2019 Thru Fiscal Year: 2019 | From Period 1 Thru Period 1 | Oct-2018 Current Period | Oct-2018 Year To Date | |
|---|--------------------------------|----------------------------|--------------------------|----------------------|
| 4080100008 Alternative Fuel Tax | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4089900001 Beer Tax | | \$166,666.66 | 0.00% | \$166,666.66 0.00% |
| 4089900002 Jefferson County Tax | | \$166,666.66 | 0.00% | \$166,666.66 0.00% |
| 4089999998 TOTAL TAX REVENUES | | \$892,842.34 | 0.00% | \$892,842.34 0.00% |
| 4090000000 LOCAL SHARE GRANT REVENUES | | | | |
| 4099900001 Local Share Grant Revenues | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4099999998 TOTAL LOCAL SHARE GRANT REVENUES | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4130000000 FEDERAL GRANT REVENUES | | | | |
| 4139900001 FTA Reimbursements - Preventative Mtn. | | \$500,000.00 | 0.00% | \$500,000.00 0.00% |
| 4139900003 FTA Reimbursements - Pass Thru Funding | | \$394,534.00 | 0.00% | \$394,534.00 0.00% |
| 4139900004 FTA Reimbursements - JARC | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4139900005 FTA Reimbursements - ADA | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4139900006 FTA Reimbursements - Project Admin. | | \$43,261.00 | 0.00% | \$43,261.00 0.00% |
| 4139900007 Planning Grant 5303 Thru RPC | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4139900008 FTA Reimbursements - TDP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4139999998 TOTAL FEDERAL GRANT REVENUES | | \$937,795.00 | 0.00% | \$937,795.00 0.00% |
| 4139999999 TOTAL OPERATING REVENUE | | \$2,709,016.47 | 0.00% | \$2,709,016.47 0.00% |
| 4140000000 CAPITAL REVENUES | | | | |
| 4140000001 Jefferson County | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4140000002 FTA Reimbursements - Capital | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4140000003 Capital Revenue - City of Birmingham | | \$257,623.98 | 0.00% | \$257,623.98 0.00% |
| 4140000004 Capital Revenue - City of Hoover | | \$3,830.93 | 0.00% | \$3,830.93 0.00% |
| 4140000005 Capital Revenue - City of Fairfield | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4140000006 Capital Revenue - City of Vestavia Hills | | \$1,741.08 | 0.00% | \$1,741.08 0.00% |
| 4140000007 Capital Revenue - City of Center Point | | \$2,043.18 | 0.00% | \$2,043.18 0.00% |
| 4140000008 Capital Revenue - City of Midfield | | \$0.00 | 0.00% | \$0.00 0.00% |
| 4140000009 Capital Revenue - City of Homewood | | \$5,310.42 | 0.00% | \$5,310.42 0.00% |
| 4140000010 Capital Revenue - City of Mountain Brook | | \$2,934.24 | 0.00% | \$2,934.24 0.00% |
| 4140000011 Capital Revenue - City of Tarrant | | \$696.16 | 0.00% | \$696.16 0.00% |
| 4140000012 Capital Revenue - City of Bessemer | | \$17,992.57 | 0.00% | \$17,992.57 0.00% |
| 4149999999 TOTAL CAPITAL REVENUES | | \$292,172.56 | 0.00% | \$292,172.56 0.00% |
| 4999999999 TOTAL REVENUES | | \$3,001,189.03 | 0.00% | \$3,001,189.03 0.00% |
| 5000000000 EXPENSES | | | | |
| 5010000000 LABOR | | | | |
| 5010100001 Operator's Salaries | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010103001 Operator's Salaries - Fixed Route | | \$280,620.23 | 9.25% | \$280,620.23 9.25% |
| 5010103009 Operators Salaries-Overtime-Fixed Route | | \$32,652.18 | 1.08% | \$32,652.18 1.08% |
| 5010103101 Operator's Salaries - VIP | | \$71,110.87 | 2.34% | \$71,110.87 2.34% |
| 5010103109 Operators Salaries-Overtime-VIP | | \$8,845.01 | 0.29% | \$8,845.01 0.29% |
| 5010200001 Other Salaries | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010201101 Other Salaries - Transportation Admin | | \$10,150.35 | 0.33% | \$10,150.35 0.33% |
| 5010201102 Other Salaries - Assistant Superintendents | | \$3,513.97 | 0.12% | \$3,513.97 0.12% |

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| 5010201109 Other Salaries-Overtime-Trans Admin Fixed Route | | \$42.64 | 0.00% | \$42.64 0.00% |
| 5010201201 Other Salaries - Operations Supervisors | | \$67,250.45 | 2.22% | \$67,250.45 2.22% |
| 5010201202 Other Salaries - VIP Dispatch - OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010201203 Other Salaries - Dispatch Supervisors - OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010201209 Other Salaries-Overtime-Operation Supervisors | | \$9,638.16 | 0.32% | \$9,638.16 0.32% |
| 5010202101 Other Salaries - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010202109 Other Salaries-Overtime - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010204101 Other Salaries - Maintenance Adm. | | \$21,952.31 | 0.72% | \$21,952.31 0.72% |
| 5010204102 Other Salaries - Supervisors | | \$21,208.59 | 0.70% | \$21,208.59 0.70% |
| 5010204109 Other Salaries-Overtime-Maint Admin/Supervisors | | \$382.05 | 0.01% | \$382.05 0.01% |
| 5010204201 Other Salaries - Facilities Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010204209 Other Salaries-Overtime-Facilities Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010205101 Other Salaries - Vehicle Servicing | | \$41,593.12 | 1.37% | \$41,593.12 1.37% |
| 5010205109 Other Salaries-Overtime-Vehicle Servicing | | \$4,167.67 | 0.14% | \$4,167.67 0.14% |
| 5010206101 Other Salaries - Inspection & Maintenance | | \$57,713.59 | 1.90% | \$57,713.59 1.90% |
| 5010206109 Other Salaries-Overtime-Inspection & Maintenance | | \$4,024.86 | 0.13% | \$4,024.86 0.13% |
| 5010212301 Other Salaries - Facilities | | \$18,505.10 | 0.61% | \$18,505.10 0.61% |
| 5010212309 Other Salaries-Overtime-Facilities | | \$259.98 | 0.01% | \$259.98 0.01% |
| 5010212501 Other Salaries - Shop Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010212509 Other Salaries-Overtime-Shop Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010215101 Other Salaries - Ticketing & Fare Collection | | \$2,599.07 | 0.09% | \$2,599.07 0.09% |
| 5010215109 Other Salaries-Overtime-Ticketing & Fare Collectio | | \$106.58 | 0.00% | \$106.58 0.00% |
| 5010216201 Other Salaries - Ride Store - FY13/OLD | | \$43,677.79 | 1.44% | \$43,677.79 1.44% |
| 5010216202 Other Salaries - Call Center - FY13/OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010216209 Other Salaries-Overtime-RS/CC-FY13/OLD | | \$695.87 | 0.02% | \$695.87 0.02% |
| 5010216301 Other Salaries - Marketing | | \$5,877.06 | 0.19% | \$5,877.06 0.19% |
| 5010216309 Other Salaries-Overtime-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010216601 Other Salaries - Safety-OLD | | \$17,703.45 | 0.58% | \$17,703.45 0.58% |
| 5010216609 Other Salaries-Overtime-Safety-OLD | | \$1,180.08 | 0.04% | \$1,180.08 0.04% |
| 5010216701 Other Salaries - HR | | \$12,704.58 | 0.42% | \$12,704.58 0.42% |
| 5010216709 Other Salaries-Overtime-HR | | \$155.31 | 0.01% | \$155.31 0.01% |
| 5010217001 Other Salaries - IT-OLD | | \$8,367.18 | 0.28% | \$8,367.18 0.28% |
| 5010217009 Other Salaries - Overtime - IT-OLD | | \$89.02 | 0.00% | \$89.02 0.00% |
| 5010217101 Other Salaries - Accounting | | \$18,113.92 | 0.60% | \$18,113.92 0.60% |
| 5010217109 Other Salaries-Overtime-Accounting | | \$863.67 | 0.03% | \$863.67 0.03% |
| 5010217201 XXXX | | \$6,630.54 | 0.22% | \$6,630.54 0.22% |
| 5010217209 Other Salaries - Procurement - Overtime | | \$150.93 | 0.00% | \$150.93 0.00% |
| 5010217601 Other Salaries - Executive | | \$17,075.87 | 0.56% | \$17,075.87 0.56% |
| 5010217609 Other Salaries-Overtime-Executive | | \$991.85 | 0.03% | \$991.85 0.03% |
| 5010217701 Other Salaries - Planning | | \$12,789.13 | 0.42% | \$12,789.13 0.42% |
| 5010217709 Other Salaries-Overtime-Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010217801 Other Salaries - Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010217809 Other Salaries - Overtime - Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010217901 XXXX | | \$2,274.32 | 0.07% | \$2,274.32 0.07% |
| 5010217909 Other Salaries - Grants - Overtime | | \$75.08 | 0.00% | \$75.08 0.00% |
| 5010218101 Other Salaries - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5010218109 Other Salaries - Govt Affairs - Overtime | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5019999999 TOTAL LABOR | | \$805,752.43 | 26.56% | \$805,752.43 26.56% |
| 5020000000 FRINGE BENEFITS | | | | |
| 5020101101 Employer FICA Tax - Transportation Admin | | \$616.01 | 0.02% | \$616.01 0.02% |
| 5020101102 Employer FICA Tax - Assistant Superintendents | | \$385.86 | 0.01% | \$385.86 0.01% |

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| 5020101201 Employer FICA Tax - Operations Supervisors | | \$5,657.38 | 0.19% | \$5,657.38 0.19% |
| 5020101202 Employer FICA Tax - VIP Dispatch - OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020102101 Employer Fica Tax - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020103001 Employer FICA Tax (OASDI) | | \$20,574.50 | 0.68% | \$20,574.50 0.68% |
| 5020103101 Employer FICA Tax VIP Operators | | \$5,359.96 | 0.18% | \$5,359.96 0.18% |
| 5020104101 Employer FICA Tax Maintenance Adm | | \$1,624.00 | 0.05% | \$1,624.00 0.05% |
| 5020104102 Employer FICA Tax - Supervisors | | \$1,564.98 | 0.05% | \$1,564.98 0.05% |
| 5020104201 Employer FICA Tax Facilities Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020105101 Employer FICA Tax Vehicle Servicing | | \$2,971.28 | 0.10% | \$2,971.28 0.10% |
| 5020106101 Employer FICA Tax Inspection & Maintenance | | \$4,138.04 | 0.14% | \$4,138.04 0.14% |
| 5020112301 Employer FICA Tax Facilities | | \$1,341.10 | 0.04% | \$1,341.10 0.04% |
| 5020112302 Employer FICA Tax - Shop Mtce | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020115101 Employer FICA Tax - Ticketing & Fare Collection | | \$206.33 | 0.01% | \$206.33 0.01% |
| 5020116201 Employer FICA Tax - Ride Store-FY13/OLD | | (\$355.95) | -0.01% | (\$355.95) -0.01% |
| 5020116202 Employer FICA Tax - Call Center-FY13/OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020116296 Employer Fica Tax - Ride Store-OLD | | \$3,659.27 | 0.12% | \$3,659.27 0.12% |
| 5020116301 Employer FICA Tax - Marketing | | \$442.08 | 0.01% | \$442.08 0.01% |
| 5020116601 Employer FICA Tax - Safety-OLD | | \$1,363.27 | 0.04% | \$1,363.27 0.04% |
| 5020116701 Employer FICA Tax - HR | | \$927.05 | 0.03% | \$927.05 0.03% |
| 5020117001 Employer Fica Tax - IT-OLD | | \$663.10 | 0.02% | \$663.10 0.02% |
| 5020117101 Employer FICA Tax - Accounting | | \$1,411.77 | 0.05% | \$1,411.77 0.05% |
| 5020117201 Employer FICA Tax - Procurement-FY13/OLD | | \$480.00 | 0.02% | \$480.00 0.02% |
| 5020117601 Employer FICA Tax - Executive | | \$1,373.57 | 0.05% | \$1,373.57 0.05% |
| 5020117701 Employer FICA Tax Planning | | \$932.21 | 0.03% | \$932.21 0.03% |
| 5020117801 Employer FICA Tax - Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020117901 Employer FICA Tax - Grants-FY13/OLD | | \$170.75 | 0.01% | \$170.75 0.01% |
| 5020118101 Employer FICA Tax - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020200001 Pension Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020201101 Pension Expense - Transportation Admin | | \$909.43 | 0.03% | \$909.43 0.03% |
| 5020201196 Pension Expense - Assistant Superintendents | | \$243.83 | 0.01% | \$243.83 0.01% |
| 5020201199 Pension Expense - Admin Supervisors/ADA | | \$137.29 | 0.00% | \$137.29 0.00% |
| 5020201201 Pension Expense - Operations Supervisors | | \$5,598.12 | 0.18% | \$5,598.12 0.18% |
| 5020201202 Pension Expense - VIP Dispatch - OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020202101 Pension Expense - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020203002 Regular Retirement | | \$103,744.72 | 3.42% | \$103,744.72 3.42% |
| 5020203102 Regular Retirement - VIP | | \$26,159.82 | 0.86% | \$26,159.82 0.86% |
| 5020204101 Pension Expense - Maintenance Adm | | \$1,114.77 | 0.04% | \$1,114.77 0.04% |
| 5020204196 Pension Expense - Supervisors | | \$1,430.91 | 0.05% | \$1,430.91 0.05% |
| 5020204201 Pension Expense - Facilities | | \$644.50 | 0.02% | \$644.50 0.02% |
| 5020205102 Regular Retirement - Vehicle Servicing | | \$14,610.98 | 0.48% | \$14,610.98 0.48% |
| 5020206102 Regular Retirement - Inspection & Maintenance | | \$22,386.57 | 0.74% | \$22,386.57 0.74% |
| 5020215101 Pension Expense-Ticketing & Fare Collection | | \$148.38 | 0.00% | \$148.38 0.00% |
| 5020216201 Pension Expense - Call Center-OLD | | \$1,218.05 | 0.04% | \$1,218.05 0.04% |
| 5020216296 Pension Expense - Ride Store-OLD | | \$524.30 | 0.02% | \$524.30 0.02% |
| 5020216301 Pension Expense - Marketing | | \$350.45 | 0.01% | \$350.45 0.01% |
| 5020216601 Pension Expense - Safety-OLD | | \$1,310.65 | 0.04% | \$1,310.65 0.04% |
| 5020216701 Pension Expense -HR | | \$897.57 | 0.03% | \$897.57 0.03% |
| 5020217001 Pension Expense - IT-OLD | | \$202.96 | 0.01% | \$202.96 0.01% |
| 5020217101 Pension Expense - Accounting | | \$685.45 | 0.02% | \$685.45 0.02% |
| 5020217201 Pension Expense - Procurement | | \$459.32 | 0.02% | \$459.32 0.02% |
| 5020217601 Pension Expense - Executive | | \$757.41 | 0.02% | \$757.41 0.02% |
| 5020217701 Pension Expense - Planning | | \$945.34 | 0.03% | \$945.34 0.03% |
| 5020217801 Pension Expense - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5020217901 Pension Expense - Grants | | \$158.67 | 0.01% | \$158.67 0.01% |
| 5020218101 Pension Expense - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020301101 Health Insurance - Transportation Admin. | | \$5,366.52 | 0.18% | \$5,366.52 0.18% |
| 5020301102 Health Ins - Assistant Superintendents | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020301201 Health Ins - Operations Supervisors | | \$31,086.36 | 1.02% | \$31,086.36 1.02% |
| 5020301202 Health Insurance - VIP Dispatch-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020302101 Health Insurance - Reservationists | | \$4,065.82 | 0.13% | \$4,065.82 0.13% |
| 5020303001 Health Insurance | | \$163,967.35 | 5.41% | \$163,967.35 5.41% |
| 5020303002 Dental Insurance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020303101 Health Insurance - VIP | | \$46,914.91 | 1.55% | \$46,914.91 1.55% |
| 5020304101 Health Insurance - Maintenance Admin. | | \$12,433.11 | 0.41% | \$12,433.11 0.41% |
| 5020304102 Health Insurance - Supervisors | | \$11,034.71 | 0.36% | \$11,034.71 0.36% |
| 5020304201 Health Insurance - Facilities | | \$9,991.03 | 0.33% | \$9,991.03 0.33% |
| 5020305101 Health Insurance - Vehicle Servicing | | \$22,206.39 | 0.73% | \$22,206.39 0.73% |
| 5020306101 Health Insurance - Inspection & Maintenance | | \$33,991.96 | 1.12% | \$33,991.96 1.12% |
| 5020315101 Health Insurance - Ticketing & Fare Collection | | \$855.06 | 0.03% | \$855.06 0.03% |
| 5020316201 Health Insurance - Ride Store-FY13/OLD | | \$2,108.04 | 0.07% | \$2,108.04 0.07% |
| 5020316296 Health Insurance - Ride Store-OLD | | \$20,579.35 | 0.68% | \$20,579.35 0.68% |
| 5020316299 Health Insurance - Call Center-FY13/OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020316301 Health Insurance - Marketing | | \$5,142.41 | 0.17% | \$5,142.41 0.17% |
| 5020316601 Health Insurance - Safety-OLD | | \$5,820.27 | 0.19% | \$5,820.27 0.19% |
| 5020316701 Health Insurance - HR | | \$6,210.58 | 0.20% | \$6,210.58 0.20% |
| 5020317001 Health Insurance - IT-OLD | | \$5,153.38 | 0.17% | \$5,153.38 0.17% |
| 5020317101 Health Insurance - Accounting | | \$6,553.99 | 0.22% | \$6,553.99 0.22% |
| 5020317201 Health Insurance - Procurement-FY13/OLD | | \$2,573.35 | 0.08% | \$2,573.35 0.08% |
| 5020317601 Health Insurance - Executive | | \$2,984.48 | 0.10% | \$2,984.48 0.10% |
| 5020317701 Health Insurance - Planning | | \$5,454.78 | 0.18% | \$5,454.78 0.18% |
| 5020317801 Health Insurance - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020317901 Health Insurance - Grants-FY13/OLD | | (\$3,559.15) | -0.12% | (\$3,559.15) -0.12% |
| 5020318101 Health Insurance - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020400001 Unemployment Taxes | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020401101 Unemployment Taxes - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020401102 Unemployment Taxes - Assistant Superintendents | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020401201 Unemployment Taxes - Operations Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020401202 Unemployment Taxes - VIP Dispatch-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020402101 Unemployment Taxes - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020403001 Unemployment Taxes - Fixed Route | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020403101 Unemployment Taxes - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020404101 Unemployment Taxes - Mtce Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020404102 Unemployment Taxes - Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020404201 Unemployment Taxes - Facilities Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020405101 Unemployment Taxes - Vehicle Servicing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020406101 Unemployment Taxes - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020412301 Unemployment Taxes - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020412302 Unemployment Taxes - Shop Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020415101 Unemployment Taxes - Ticketing & Fare Collection | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020416201 Unemployment Taxes - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020416296 Unemployment Taxes - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020416301 Unemployment Taxes-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020416601 Unemployment Taxes - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020416701 Unemployment Taxes -HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417001 Unemployment Taxes - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417101 Unemployment Taxes - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5020417201 Unemployment Taxes - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417601 Unemployment Taxes - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417701 Unemployment Taxes - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417801 Unemployment Taxes - Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020417901 Unemployment Taxes - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020418101 Unemployment Taxes - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020501101 Life Insurance - Transportation Admin. | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020501102 Life Insurance - Assistant Superintendents | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020501201 Life Insurance - Operations Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020501202 Life Insurance - VIP Dispatch - OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020502101 Life Insurance - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020503001 Life Insurance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020503101 Life Insurance - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020504101 Life Insurance - Maintenance Admin. | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020504102 Life Insurance - Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020504201 Life Insurance - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020505101 Life Insurance - Vehicle Servicing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020506101 Life Insurance - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020515101 Life Insurance - Ticketing & Fare Collectio | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020516201 Life Insurance - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020516296 Life Insurance - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020516301 Life Insurance - Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020516601 Life Insurance - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020516701 Life Insurance -HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517001 Life Insurance - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517101 Life Insurance - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517201 Life Insurance - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517601 Life Insurance - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517701 Life Insurance - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517801 Life Insurance - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020517901 Life Insurance - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020518101 Life Insurance - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020801101 Worker's Compensation Insurance - Transp. Admin. | | \$266.04 | 0.01% | \$266.04 0.01% |
| 5020801102 Workers Compensation Insuranc- Asst Superintendent | | \$133.02 | 0.00% | \$133.02 0.00% |
| 5020801201 Workers Compensation Ins - Operations Supervisors | | \$3,059.52 | 0.10% | \$3,059.52 0.10% |
| 5020801202 Workers Compensation - VIP Dispatch-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020802101 Workers Compensation Insurance - Reservationists | | \$798.13 | 0.03% | \$798.13 0.03% |
| 5020803001 Worker's Compensation Insurance | | \$19,953.42 | 0.66% | \$19,953.42 0.66% |
| 5020803101 Worker's Compensation Insurance - VIP | | \$5,986.01 | 0.20% | \$5,986.01 0.20% |
| 5020804101 Worker's Compensation Insurance - Maint. Admin. | | \$931.16 | 0.03% | \$931.16 0.03% |
| 5020804102 Workers Compensation Insurance - Supervisors | | \$798.13 | 0.03% | \$798.13 0.03% |
| 5020805101 Worker's Compensation Insurance - Vehicle Svsg. | | \$2,926.49 | 0.10% | \$2,926.49 0.10% |
| 5020806101 Worker's Compensation Insurance - Inspection & Mtn. | | \$3,857.65 | 0.13% | \$3,857.65 0.13% |
| 5020812301 Worker's Compensation Insurance - Facilities | | \$1,862.31 | 0.06% | \$1,862.31 0.06% |
| 5020815101 Workers Compensation - Ticketing & Fare Collection | | \$266.04 | 0.01% | \$266.04 0.01% |
| 5020816201 Workers Compensation Ins - Call Center-OLD | | \$399.07 | 0.01% | \$399.07 0.01% |
| 5020816296 Workers Compensation Insurance - Ride Store-OLD | | \$1,463.26 | 0.05% | \$1,463.26 0.05% |
| 5020816301 Worker's Compensation Insurance - Marketing | | \$399.07 | 0.01% | \$399.07 0.01% |
| 5020816601 Workers Compensation Insurance - Safety-OLD | | \$665.11 | 0.02% | \$665.11 0.02% |
| 5020816701 Worker's Compensation Insuarnc - HR | | \$665.11 | 0.02% | \$665.11 0.02% |
| 5020817001 Workers Compensation Insurance - IT-OLD | | \$399.07 | 0.01% | \$399.07 0.01% |
| 5020817101 Worker's Compensation Insurance - Accounting | | \$532.09 | 0.02% | \$532.09 0.02% |
| 5020817201 Workers Compensation Insurance - Procurement | | \$266.04 | 0.01% | \$266.04 0.01% |

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|---|--------------------------------|----------------------------|--------------------------|---------------------|
| 5020817601 Worker's Compensation Insurance - Executive | | \$798.13 | 0.03% | \$798.13 0.03% |
| 5020817701 Worker's Compensation Insurance - Planning | | \$665.11 | 0.02% | \$665.11 0.02% |
| 5020817801 Workers Compensation Insurance-Finance Administrat | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020817901 Workers Compensation Insurance - Grants | | \$266.04 | 0.01% | \$266.04 0.01% |
| 5020818101 Workers Compensation Insurance - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5020900001 Accrued Sick & Vacation Time | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021016701 Transitional Reinsurance - ACA | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021301101 Uniforms & Wearing Apparel - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021301102 Uniforms & Wearing Apparel - Admin Super/ADA | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021301196 Uniforms & Apparel - Asst Superintendents | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021301201 Uniforms & Wearing Apparel - Operations Supervisor | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021301202 Uniforms & Wearing Apparel - Dispatch-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021302101 Uniforms & Wearing Apparel - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021303001 Uniforms & Wearing Apparel | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021303101 Uniforms & Wearing Apparel - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021304101 Uniforms & Wearing Apparel - Maint. Admin. | | \$128.76 | 0.00% | \$128.76 0.00% |
| 5021304102 Uniforms & Apparel - Supervisors | | \$93.60 | 0.00% | \$93.60 0.00% |
| 5021305101 Uniforms & Wearing Apparel - Vehicle Servicing | | \$736.24 | 0.02% | \$736.24 0.02% |
| 5021306101 Uniform & Wearing Apparel - Inspection & Maint | | \$828.18 | 0.03% | \$828.18 0.03% |
| 5021312301 Uniforms & Wearing Apparel - Facilities | | \$652.13 | 0.02% | \$652.13 0.02% |
| 5021315101 Uniforms - Ticketing & Fare Collection | | \$299.36 | 0.01% | \$299.36 0.01% |
| 5021316201 Uniforms & Wearing Apparel - Call Center-OLD | | \$240.83 | 0.01% | \$240.83 0.01% |
| 5021316296 Uniforms & Wearing Apparel - Ride Store-OLD | | \$745.28 | 0.02% | \$745.28 0.02% |
| 5021316301 Uniforms & Wearing Apparel-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021316601 Uniforms & Wearing Apparel - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021316701 Uniforms & Wearing Apparel - HR | | \$284.23 | 0.01% | \$284.23 0.01% |
| 5021317001 Uniforms & Wearing Apparl - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021317101 Uniforms & Wearing Apparel-Finance | | \$114.83 | 0.00% | \$114.83 0.00% |
| 5021317601 Uniforms & Wearing Apparel - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021317701 Uniforms & Wearing Apparel - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021317801 Uniforms & Wearing Apparel-Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021400001 Employee Wellness | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021400003 Relocation Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021400004 Tool Allowance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021400005 General Contingency | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021403002 Employee Licenses | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021403102 Employee Licenses - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021404102 Employee Licenses - Maint Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021404196 Employee Licenses - Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021405102 Employee Licenses - Vehicle Servicing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021406102 Employee Licenses - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021406104 Tool Allowance - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021416701 Employee Wellness | | \$506.85 | 0.02% | \$506.85 0.02% |
| 5021416703 Relocation Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021417603 Relocation Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021417605 General Contingency | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5021418103 Relocation Expense - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5029999999 TOTAL FRINGE BENEFITS | | \$693,067.06 | 22.85% | \$693,067.06 22.85% |
| 5030000000 SERVICES | | | | |
| 5030200001 Promotional Advertising | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030216301 Promotional Advertising | | \$0.00 | 0.00% | \$0.00 0.00% |

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|---|--------------------------------|----------------------------|--------------------------|-------------------|
| 5030300001 Legal Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300002 Architect & Engineering Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300003 Software Technical Support | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300004 Medical Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300005 Human Resources Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300006 Computer & Data Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300007 Professional & Technical Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300008 Marketing Consulting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300009 Auditing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300010 Financial Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030300011 Government Relations - Consulting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030301103 Software Technical Support - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030301107 Professional & Technical Services - Transportation | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030303007 Professional Services - Fixed Route | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030303103 Software Technical Support - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030304103 Software Technical Support - Maint Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316203 Software Technical Support - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316207 Professional & Technical Services - Marketing | | \$1,750.00 | 0.06% | \$1,750.00 0.06% |
| 5030316296 Software & Technical Support - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316307 Professional & Technical Services - Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316308 Marketing Consulting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316701 Legal Services - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316703 Software Technical Support - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030316704 Medical Services | | \$2,959.00 | 0.10% | \$2,959.00 0.10% |
| 5030316705 Human Resources Services | | \$1,191.50 | 0.04% | \$1,191.50 0.04% |
| 5030316707 Professional & Technical Services - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317003 Software Technical Support - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317006 Computer & Data Services - IT-OLD | | \$17,171.71 | 0.57% | \$17,171.71 0.57% |
| 5030317007 Professional & Technical Services - IT-OLD | | \$1,375.00 | 0.05% | \$1,375.00 0.05% |
| 5030317103 Software Technical Support-Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317106 Computer & Data Services - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317107 Professional & Technical Services - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317109 Auditing - Finance | | \$2,000.00 | 0.07% | \$2,000.00 0.07% |
| 5030317110 Financial Services - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317203 Software Technical Support - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317601 Legal Services - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317602 Architect & Engineering Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317603 Software Technical Support - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317607 Professional & Technical Services - Executive | | \$11,846.90 | 0.39% | \$11,846.90 0.39% |
| 5030317612 Legal Travel | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317707 Professional & Technical Services - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317903 Software Technical Support - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030317907 Professional & Technical Services-Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030318101 Legal Services - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030318103 Software Technical Support - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030318107 Professional & Technical Services - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030318111 Governmental Relations - Consulting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030400001 Temporary Labor | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030401101 Temporary Labor - Transportation | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030403101 Temporary Labor - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030404101 Temporary Labor - Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030405101 Temporary Labor - Vehicle Servicing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030412301 Temporary Labor -Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5030415101 Temporary Labor - Ticketing & Fare Collection | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030416201 Temporary Labor - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030416296 Temporary Labor - Call Center | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030416601 Temporary Labor - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030416701 Temporary Labor - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030417101 Temporary Labor - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030417201 Temporary Labor - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030417601 Temporary Labor - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030417701 Temporary Labor - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030417901 Temporary Labor - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030418101 Temporary Labor - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030500001 Vehicle Cleaning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030500002 Building Maintenance Service | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030500003 Landscape Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030500004 Building Maintenance Contracts | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030503001 Vehicle Cleaning - Fixed Route | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030503101 Vehicle Cleaning - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030508101 Vehicle Cleaning - Service Vehicles | | \$28.74 | 0.00% | \$28.74 0.00% |
| 5030512303 Landscape Maintenance - Central Station | | \$3,250.00 | 0.11% | \$3,250.00 0.11% |
| 5030512304 Building Maintenance Contracts - Central Station | | \$21,174.40 | 0.70% | \$21,174.40 0.70% |
| 5030512503 Landscape Maintenance - 8th Ave | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030512504 Building Maintenance Contracts - 8th Ave | | \$367.04 | 0.01% | \$367.04 0.01% |
| 5030600001 Janitorial Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030612301 Janitorial Services - Central Station | | \$28,549.28 | 0.94% | \$28,549.28 0.94% |
| 5030612501 Janitorial Services - Ops & Maint. 8th Ave | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030703001 Security Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5030716601 Security Services - Safety | | \$105,534.79 | 3.48% | \$105,534.79 3.48% |
| 5030716701 Security Services-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900001 Vehicle Maintenance External | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900003 Equipment Maintenance - Labor | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900004 Advertising Install/Removal Service | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900006 Waste Oil Removal | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900007 Other Contracted Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039900008 Radio & Communication Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039901102 Vehicle Towing - Service Vehicles | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039901103 Equipment Maintenance - Labor - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039901105 Printing & Copying External - Trans Admin | | \$247.16 | 0.01% | \$247.16 0.01% |
| 5039901108 Radio & Communication Maintenance | | \$2,972.00 | 0.10% | \$2,972.00 0.10% |
| 5039902103 Equipment Maintenance - Reservationist | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039902105 Printing & Copying - External - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039903001 Vehicle Maintenance - External | | \$4,046.95 | 0.13% | \$4,046.95 0.13% |
| 5039903002 Vehicle Towing | | \$175.00 | 0.01% | \$175.00 0.01% |
| 5039903005 Printing & Copying External | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039903101 Vehicle Maintenance External - VIP | | \$994.95 | 0.03% | \$994.95 0.03% |
| 5039903102 Vehicle Towing - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039903105 Printing & Copying External - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039904103 Equipment Maintenance - Labor - Maint Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039904105 Printing & Copying External - Maint Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039904196 Equipment Maintenance - Labor - Supervisors | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039906106 Waste Oil Removal | | \$3,693.25 | 0.12% | \$3,693.25 0.12% |
| 5039908101 Vehicle Maintenance - External | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039912303 Equipment Maintenance - Labor- Central Station | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039912307 Other Contracted Services - Central | | \$2,260.93 | 0.07% | \$2,260.93 0.07% |

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| 5039912503 Equipment Maintenance - Labor - 8th Ave | | \$619.03 | 0.02% | \$619.03 0.02% |
| 5039912507 Other Contracted Services - 8th | | \$594.00 | 0.02% | \$594.00 0.02% |
| 5039915103 Equipment Maintenance - Labor - Ticketing & Fare | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039915105 Printing & Copying External - Ticketing & Fare Col | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916203 Equipment Maintenance - Labor - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916205 Printing & Copying - External - Call Center-OLD | | \$92.49 | 0.00% | \$92.49 0.00% |
| 5039916295 Equipment Maintenance - Labor - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916296 Printing & Copying - External - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916304 Advertising Install/Removal Service | | \$2,450.00 | 0.08% | \$2,450.00 0.08% |
| 5039916305 Printing & Copying External - Marketing | | \$193.72 | 0.01% | \$193.72 0.01% |
| 5039916603 EQUIPMENT MAINTENANCE-SAFETY | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916703 Equipment Maintenance - Labor - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039916705 Printing & Copying - External - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917103 Equipment Maintenance - Labor - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917105 Printing & Copying External - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917203 Equipment Maintenance - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917205 Printing & Copying - External - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917603 Equipment Maintenance - Labor - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917605 Printing & Copying - External - Executive | | \$393.14 | 0.01% | \$393.14 0.01% |
| 5039917703 Equipment Maintenance - Labor - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917705 Printing & Copying - External - Planning | | \$30.85 | 0.00% | \$30.85 0.00% |
| 5039917803 Equipment Maintenance - Labor - Finance Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917903 Equipment Maintenance - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039917905 Printing & Copying - External - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039918103 Equipment Maintenance - Labor - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039918105 Printing & Copying - External - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5039999999 TOTAL SERVICES | | \$215,961.83 | 7.12% | \$215,961.83 7.12% |
| 5040000000 MATERIALS & SUPPLIES | | | | |
| 5040103001 Fuel & Lubricants - Diesel | | \$18,761.63 | 0.62% | \$18,761.63 0.62% |
| 5040103002 Fuel & Lubricants - CNG | | \$71,418.76 | 2.35% | \$71,418.76 2.35% |
| 5040103101 Fuel & Lubricants - Diesel - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5040103102 Fuel & Lubricants - CNG - VIP | | \$34,372.66 | 1.13% | \$34,372.66 1.13% |
| 5040103103 Fuel & Lubricants - Unleaded - VIP | | \$14.55 | 0.00% | \$14.55 0.00% |
| 5040108101 Fuel & Lubricants | | \$2,011.16 | 0.07% | \$2,011.16 0.07% |
| 5040200001 Tires & Tubes | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5040203001 Tires & Tubes - Fixed Route | | \$929.07 | 0.03% | \$929.07 0.03% |
| 5040203101 Tires & Tubes - VIP | | \$1,450.92 | 0.05% | \$1,450.92 0.05% |
| 5040208101 Tires & Tubes - Service Vehicles | | \$25.00 | 0.00% | \$25.00 0.00% |
| 5049900001 Printing Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900002 General Office Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900003 Equip. Repair Parts & Material | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900004 Janitorial & Building Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900005 Copier Paper | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900006 Minor Equipment | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900007 Medical Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900008 Shelter Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900009 Facility Maintenance Materials | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900010 Internal Sponsored Functions | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900011 Cleaning Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049900012 Equipment & Repairs Parits & Materials-Major Rehab | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049901101 Printing Supplies - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5049901102 General Office Supplies - Transportation Admin | | \$234.57 | 0.01% | \$234.57 0.01% |
| 5049901106 Minor Equipment - Operations Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049901107 Medical Supplies - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049902102 General Office Supplies - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049902106 Minor Equipment - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049903003 Equip. Repair Parts & Material - Fixed Route | | \$163,895.96 | 5.40% | \$163,895.96 5.40% |
| 5049903011 Cleaning Supplies | | \$8,220.07 | 0.27% | \$8,220.07 0.27% |
| 5049903012 Equip Repair Parts & Material Major Rehabs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049903103 Equip. Repair Parts & Material - VIP | | \$4,579.71 | 0.15% | \$4,579.71 0.15% |
| 5049904101 Printing Supplies - Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049904102 General Office Supplies - Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049904202 General Office Supplies - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049904206 Minor Equipment - Facilities | | \$783.99 | 0.03% | \$783.99 0.03% |
| 5049905103 Inventory Adjustments | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049906106 Minor Equipment - Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049906107 Medical Supplies - Maintenance | | \$179.88 | 0.01% | \$179.88 0.01% |
| 5049908103 Equip. Repair Parts & Material - Service Vehicles | | \$9,411.62 | 0.31% | \$9,411.62 0.31% |
| 5049911103 Equip. Repair Parts & Material - Farebox | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049912303 Equip. Repair Parts & Material-Central Station-Fac | | \$1,194.92 | 0.04% | \$1,194.92 0.04% |
| 5049912304 Janitorial & Building Supplies-Central Station | | \$7,390.82 | 0.24% | \$7,390.82 0.24% |
| 5049912308 Shelter Maintenance | | \$37,400.00 | 1.23% | \$37,400.00 1.23% |
| 5049912309 Facility Maintenance Materials - Central Station | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049912503 Equip. Repair Parts & Material-8th Ave-Facilities | | \$16,473.63 | 0.54% | \$16,473.63 0.54% |
| 5049912504 Janitorial & Building Supplies-8th Avenue | | \$5,510.84 | 0.18% | \$5,510.84 0.18% |
| 5049912509 Facility Maintenance Materials | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049915102 General Office Supplies - Ticketing & Fare Collect | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049915106 Minor Equipment - Ticketing & Fare Collection | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916201 Printing Supplies - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916202 General Office Supplies - Ride Store-FY13/OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916206 Minor Equipment - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916207 Medical Supplies | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916294 Minor Equipment - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916295 General Office Supplies - Ride Store-OLD | | \$219.83 | 0.01% | \$219.83 0.01% |
| 5049916296 Printing Supplies - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916299 General Office Supplies - Call Center-FY13/OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916302 General Office Supplies - Marketing | | \$52.80 | 0.00% | \$52.80 0.00% |
| 5049916306 Minor Equipment - Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916310 Internal Sponsored Functions - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916601 Printing Supplies - Safety-OLD | | \$1,006.02 | 0.03% | \$1,006.02 0.03% |
| 5049916602 General Office Supplies - Safety - OLD | | \$203.34 | 0.01% | \$203.34 0.01% |
| 5049916606 Minor Equipment - Safety - OLD | | \$280.60 | 0.01% | \$280.60 0.01% |
| 5049916607 Medical Supplies - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049916701 Printing Supplies - HR | | \$313.84 | 0.01% | \$313.84 0.01% |
| 5049916702 General Office Supplies - HR | | \$310.86 | 0.01% | \$310.86 0.01% |
| 5049916706 Minor Equipment - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917002 General Office Supplies - IT-OLD | | \$269.19 | 0.01% | \$269.19 0.01% |
| 5049917006 Minor Equipment - IT-OLD | | \$1,763.82 | 0.06% | \$1,763.82 0.06% |
| 5049917101 Printing Supplies - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917102 General Office Supplies - Finance | | \$131.38 | 0.00% | \$131.38 0.00% |
| 5049917106 Minor Equipment - Finance | | (\$100.00) | 0.00% | (\$100.00) 0.00% |
| 5049917201 Printing Supplies - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917202 General Office Supplies - Procurement-FY13/OLD | | \$52.80 | 0.00% | \$52.80 0.00% |
| 5049917206 Minor Equipment - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5049917602 General Office Supplies - Executive | | \$362.96 | 0.01% | \$362.96 0.01% |
| 5049917606 Minor Equipment - Executive | | \$464.70 | 0.02% | \$464.70 0.02% |
| 5049917607 Medical Supplies - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917701 Printing Supplies - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917702 General Office Supplies - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917706 Minor Equipment - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917801 Printing Supplies - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917802 General Office Supplies - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917901 Printing Supplies - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917902 General Office Supplies - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049917906 Minor Equipment - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049918102 General Office Supplies - Board | | \$478.65 | 0.02% | \$478.65 0.02% |
| 5049918106 Minor Equipment-Board | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5049999999 TOTAL MATERIALS & SUPPLIES | | \$390,070.55 | 12.86% | \$390,070.55 12.86% |
| 5050000000 UTILITIES | | | | |
| 5050200006 Satellite & Cable Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050203001 Electric | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050203002 Water & Sewer | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050203003 Trash, Garbage & Waste Removal | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050203004 Heating | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050203005 Telecommunications | | \$13,760.68 | 0.45% | \$13,760.68 0.45% |
| 5050204201 Electric | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050204202 Water & Sewer | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050204203 Trash, Garbage & Waste Removal | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050204204 Heating | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050204205 Telecommunications | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050212301 Electric - Central Station | | \$18,156.12 | 0.60% | \$18,156.12 0.60% |
| 5050212302 Water & Sewer - Central Station | | \$4,544.28 | 0.15% | \$4,544.28 0.15% |
| 5050212303 Trash, Garbage & Waste Removal - Central Station | | \$4,304.89 | 0.14% | \$4,304.89 0.14% |
| 5050212304 Heating - Central Station | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5050212305 Telecommunications - Central Station | | \$6,382.50 | 0.21% | \$6,382.50 0.21% |
| 5050212501 Electric - 8th Avenue | | \$26,993.62 | 0.89% | \$26,993.62 0.89% |
| 5050212502 Water & Sewer - 8th Avenue | | \$5,189.06 | 0.17% | \$5,189.06 0.17% |
| 5050212503 Trash, Garbage & Waste Removal - 8th Avenue | | \$1,575.62 | 0.05% | \$1,575.62 0.05% |
| 5050212504 Heating - 8th Avenue | | \$71.84 | 0.00% | \$71.84 0.00% |
| 5050212505 Telecommunications - 8th Avenue | | \$11,827.23 | 0.39% | \$11,827.23 0.39% |
| 5050217006 Satellite & Cable Services - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5059999999 TOTAL UTILITIES | | \$92,805.84 | 3.06% | \$92,805.84 3.06% |
| 5060000000 CASUALTY & LIABILITY COSTS | | | | |
| 5060100001 Insurance - Property & Liability | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5060100002 Insurance - Public Officials | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5060103003 Insurance - Vehicle | | \$99,294.35 | 3.27% | \$99,294.35 3.27% |
| 5060117101 Insurances - Property & Liability | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5060117601 Insurance - Property & Liability | | \$16,748.43 | 0.55% | \$16,748.43 0.55% |
| 5060118102 Insurance - Public Officials | | \$3,588.95 | 0.12% | \$3,588.95 0.12% |
| 5060203001 Insurance Proceeds | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5060416501 Property Damage Settlements | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5069999999 TOTAL CASUALTY & LIABILITY COSTS | | \$119,631.73 | 3.94% | \$119,631.73 3.94% |

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| 5080000000 PURCHASED TRANSPORTATION | | | | |
| 5080100001 Purchased Transportation | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5080103101 Purchased Transportation - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5089999999 TOTAL PURCHASED TRANSPORTATION | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090000000 MISCELLANEOUS EXPENSES | | | | |
| 5090100001 Dues & Subscriptions | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090101101 Dues & Subscriptions - Trans Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090104101 Dues & Subscriptions - Maint | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090104201 Dues & Subscriptions - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090116201 Dues & Subscriptions - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090116296 Dues & Subscriptions - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090116301 Dues & Subscriptions-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090116601 Dues & Subscriptions - Safety | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090116701 Dues & Subscriptions - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117001 Dues & Subscriptions - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117101 Dues & Subscriptions - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117201 Dues & Subscriptions - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117601 Dues & Subscriptions - Executive | | \$3,791.25 | 0.12% | \$3,791.25 0.12% |
| 5090117701 Dues & Subscriptions - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117801 Dues & Subscriptions - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090117901 Dues & Subscriptions - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090118101 Dues & Subscriptions - Board | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090200001 Travel | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090200002 Per Diem | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090200003 Meetings, Seminars & Training | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090200004 Internally Sponsored Workshops | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090201101 Travel - Operation Admin | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090201102 Per Diem - Trans Admin | | \$400.00 | 0.01% | \$400.00 0.01% |
| 5090201103 Meetings, Seminars & Training - Operations Admin | | \$272.59 | 0.01% | \$272.59 0.01% |
| 5090201201 Travel - Operations Supervisors-VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090201202 Per Diem - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090202101 Travel - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090202102 Per Diem - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090202103 Meetings, Seminars & Training - Reservationists | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090203003 Meetings, Seminars & Training - FR Operators | | \$199.26 | 0.01% | \$199.26 0.01% |
| 5090204101 Travel - Maint | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090204102 Per Diem - Maint | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090204103 Meetings, Seminars & Training - Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090204201 Travel - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090204202 Per Diem - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090204203 Meetings, Seminars & Training - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090206101 Travel - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090206102 Per Diem - Inspection & Maintenance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090206103 Meetings, Seminars & Training - I & M | | \$268.64 | 0.01% | \$268.64 0.01% |
| 5090216201 Travel - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216202 Per Diem - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216203 Meetings, Seminars & Training - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216294 Meetings, Seminars & Training - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216295 Travel - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216296 Per Diem - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216301 Travel-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |

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| 5090216302 Per Diem-Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216303 Meetings, Seminars & Training - Marketing | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216601 Travel - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216602 Per Diem - Safety-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216603 Meetings, Seminars & Training - Safety-OLD | | \$215.87 | 0.01% | \$215.87 0.01% |
| 5090216701 Travel - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090216702 Per Diem - HR | | \$248.50 | 0.01% | \$248.50 0.01% |
| 5090216703 Meetings, Seminars & Training - HR | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217001 Travel - IT-OLD | | \$49.26 | 0.00% | \$49.26 0.00% |
| 5090217002 Per Diem - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217003 Meetings, Seminars & Training - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217101 Travel - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217102 Per Diem - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217103 Meetings, Seminars & Training - Accounting | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217201 Travel - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217202 Per Diem - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217203 Meetings, Seminars & Training - Procurement | | \$79.00 | 0.00% | \$79.00 0.00% |
| 5090217601 Travel - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217602 Per Diem - Executive | | \$248.50 | 0.01% | \$248.50 0.01% |
| 5090217603 Meetings, Seminars & Training - Executive | | \$11,129.55 | 0.37% | \$11,129.55 0.37% |
| 5090217701 Travel - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217702 Per Diem - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217703 Meetings, Seminars & Training - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217801 Travel - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217802 Per Diem - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217803 Meetings, Seminars & Training - Finance Administra | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217901 Travel - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217902 Per Diem - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090217903 Meetings, Seminars & Training - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090218101 Travel - Board | | \$219.09 | 0.01% | \$219.09 0.01% |
| 5090218102 Per Diem - Board | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090218103 Meetings, Seminars & Training - Board | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090218104 Planning Activities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090218105 Planning Activities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090600001 Fines & Penalties | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090617601 Fines & Penalties | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090800001 Legal Advertising | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090800002 Media Advertising | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090816302 Media Advertising | | \$2,400.00 | 0.08% | \$2,400.00 0.08% |
| 5090816701 Legal Advertising - HR | | \$310.00 | 0.01% | \$310.00 0.01% |
| 5090817201 Legal Advertising - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090817601 Legal Advertising - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090817701 Legal Advertising - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5090818101 Legal Advertising - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900001 Postage & Courier Service | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900002 Other Miscellaneous | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900003 Educational - Tuition Reimbursement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900004 Interview Expenses | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900006 Community Outreach | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900007 Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900008 RPC NTD Data | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099900009 Moving Expenses | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099901101 Postage & Courier Service | | \$0.00 | 0.00% | \$0.00 0.00% |

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| From Fiscal Year: 2019 Thru Fiscal Year: 2019 | From Period 1 Thru Period 1 | Oct-2018 Current Period | Oct-2018 Year To Date | |
|---|--------------------------------|----------------------------|--------------------------|-------------------|
| 5099901105 Fees & Permits | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099903105 Fees & Permits - VIP | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099904101 Postage & Courier Service | | \$13.48 | 0.00% | \$13.48 0.00% |
| 5099904201 Postage & Courier Service - Facilities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916201 Postage & Courier Service - Call Center-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916296 Postage & Courier Service - Ride Store-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916301 Postage & Courier Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916306 Community Outreach - Trans Admin | | \$21,504.01 | 0.71% | \$21,504.01 0.71% |
| 5099916601 Postage & Courier Services - Safety | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916701 Postage & Courier Services | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916703 Educational - Tuition Reimbursement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099916704 Interview Expenses | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917001 Postage & Courier Service - IT-OLD | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917101 Postage & Courier Service - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917102 Other Miscellaneous - Finance | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917107 BAD DEBT EXPENSE | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917201 Postage & Courier Service - Procurement | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917601 Postage & Courier Services-Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917602 Other Miscellaneous - Executive | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917609 Moving Expenses | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917701 Postage & Courier Service - Planning | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917702 Other Miscellaneous - Planning & Development | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917802 Other Miscellaneous - Finance Administration | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099917908 RPC NTD Data - Grants | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099918101 Postage & Courier Service - Board | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099918102 Other Miscellaneous - Govt Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099918106 Community Outreach - Governmental Affairs | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5099999999 TOTAL MISCELLANEOUS EXPENSES | | \$41,349.00 | 1.36% | \$41,349.00 1.36% |
| 5100000000 EXPENSE TRANSFERS | | | | |
| 5100300001 Transportation Enhancement Activities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5100312301 Transportation Enhancement Activities | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5109900099 TOTAL EXPENSE TRANSFERS | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5109999999 TOTAL EXPENSE TRANSFERS | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5110000000 INTEREST EXPENSE | | | | |
| 5110100001 Interest Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5110117101 Interest Expense | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5110117102 Interest Expense - Short Term Obligations | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5119900099 TOTAL INTEREST EXPENSE | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5119999999 TOTAL INTEREST EXPENSE | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5120000000 LEASES & RENTALS | | | | |
| 5121200001 Leases & Rentals | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5121201101 Leases & Rentals - Fixed Route | | \$48.00 | 0.00% | \$48.00 0.00% |
| 5121203001 Leases & Rentals | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5121203101 Leases & Rentals | | \$0.00 | 0.00% | \$0.00 0.00% |
| 5121204101 Leases & Rentals | | \$820.85 | 0.03% | \$820.85 0.03% |

Birmingham-Jefferson County Transit Authority

Income Statement

Division: ** Consolidated Report

As of: 10/31/2018

| From Fiscal Year: 2019 Thru Fiscal Year: 2019 | From Period 1 Thru Period 1 | Oct-2018 Current Period | | Oct-2018 Year To Date | |
|---|--------------------------------|----------------------------|---------|--------------------------|---------|
| 5121204201 Leases & Rentals - Facilities | | \$270.00 | 0.01% | \$270.00 | 0.01% |
| 5121217601 Leases & Rentals | | \$234.00 | 0.01% | \$234.00 | 0.01% |
| 5129900099 TOTAL LEASES & RENTALS | | \$1,372.85 | 0.05% | \$1,372.85 | 0.05% |
| 5129999999 TOTAL LEASES & RENTALS | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 5130000000 DEPRECIATION EXPENSE | | | | | |
| 5130000001 Depreciation Expense | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 5130016001 DEPRECIATION EXPENSE | | \$283,932.11 | 9.36% | \$283,932.11 | 9.36% |
| 5139900099 TOTAL DEPRECIATION EXPENSE | | \$283,932.11 | 9.36% | \$283,932.11 | 9.36% |
| 5139999999 TOTAL DEPRECIATION EXPENSE | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 5160000000 OTHER RECONCILING ITEM | | | | | |
| 5160000001 Pass Thru Funding Expense | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 5160017101 Pass Thru Funding Expense | | \$389,669.40 | 12.85% | \$389,669.40 | 12.85% |
| 5169900099 TOTAL OTHER RECONCILING ITEM | | \$389,669.40 | 12.85% | \$389,669.40 | 12.85% |
| 5169999999 TOTAL OTHER RECONCILING ITEMS | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000000 OLD ACCOUNT NUMBERS-FOR DELETION | | | | | |
| 6010000040 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000041 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000042 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000043 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000044 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000045 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000046 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6010000047 xx | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 6019999999 TOTAL OLD ACCOUNT NUMBERS-FOR DELETION | | \$0.00 | 0.00% | \$0.00 | 0.00% |
| 9999999997 TOTAL EXPENSES | | \$3,033,612.80 | 100.00% | \$3,033,612.80 | 100.00% |
| 9999999998 NET DIFFERENCE | | (\$32,423.77) | -1.07% | (\$32,423.77) | -1.07% |

October 2018 Vendor Payables

| <u>Vendor</u> | <u>VendorName</u> | <u>Payments</u> | <u>Service Description</u> |
|---------------|--|-----------------|---|
| 00000082 | TRANSPORTATION SOUTH, INC | \$281,034.00 | Pass Thru Funding |
| 00000002 | REGIONS BANK | \$247,940.16 | Pension |
| 00000166 | CLASTRAN | \$221,207.00 | Pass Thru Funding |
| 00001568 | THE ARC OF CENTRAL ALABAMA | \$156,345.00 | Pass Thru Funding |
| 00000006 | SPIRE | \$118,598.24 | Utilities |
| 00001254 | ATA WORKERS' COMP FUND | \$53,670.00 | Workmans Comp |
| 00000004 | ALABAMA POWER | \$45,149.74 | Utilities |
| 00001574 | MANSFIELD OIL COMPANY OF GAINSVILLE, INC | \$44,709.14 | Fuel & Lubricant |
| 00001843 | OLYMPIC EQUIPMENT RENTALS | \$42,826.04 | Manlift for shop |
| 00001046 | C. P CONSTRUCTION | \$37,400.00 | Contract Service - Bus Shelter |
| 00001571 | THE AFTERMARKET PARTS CO, LLC | \$37,183.79 | Parts |
| 00001496 | U.S. SECURITY ASSOCIATES, INC | \$36,479.14 | Security Services |
| 00000027 | CUMMINS MID-SOUTH, LLC | \$33,752.86 | Parts |
| 00000111 | FLEET-NET CORPORATION | \$31,561.25 | Software |
| 00000202 | AFLAC | \$28,972.80 | Insurance |
| 00001645 | FALLS FACILITY SERVICE, INC. | \$25,595.80 | Contract Services - Janitorial Services |
| 00001403 | Verizon Wireless | \$24,888.46 | Communication |
| 00001516 | RELY SUPPLY, LLC | \$16,154.70 | Fuel & Lubricant |
| 00000380 | 4IMPRINT | \$12,331.68 | Marketing Items |
| 00000978 | TRAVELERS AID SOCIETY OF B'HAM, AL. INC | \$12,117.40 | Pass Thru Funding |
| 00001925 | J.E.B. Company | \$12,000.00 | Contract Service - facilities |
| 00000050 | LONG-LEWIS FORD | \$11,292.50 | Parts |
| 00000012 | AMERICAN OSMENT | \$10,001.29 | Janitorial & Building Supplies |
| 00001924 | INTERNATIONAL FOUNDATION BENEFIT PLANS | \$9,955.00 | Employee Benefit Organization |
| 00000045 | KURT'S TRUCK & PARTS CO., INC | \$9,919.77 | Parts |
| 00001522 | SKYE CONNECT INCORPORATED | \$9,500.00 | Professional Services |
| 00000201 | ATU # 725 | \$8,693.88 | Union Dues |
| 00000128 | BIRMINGHAM WATER WORKS | \$8,467.80 | Utilities |
| 00001641 | THE ANCON GROUP | \$8,200.00 | Professional Service - Clean/Remove Oil |
| 00001144 | BRIGHT HOUSE NETWORK, LLC | \$5,914.88 | Utilities |
| 00000086 | WASTE MANAGEMENT | \$5,859.21 | Trash Removal |
| 00000003 | ALLCOMM WIRELESS, INC. | \$4,466.64 | Radio/Communication Maintenance |
| 00001829 | EYEMED VISION CARE LLC | \$4,410.82 | Insurance |
| 00001413 | ALABAMA TRANSPORT REPAIR SERVICE | \$4,015.62 | Vehicle Repair |
| 00001557 | 3G CHEMICAL SOLUTIONS, LLC | \$3,937.42 | Cleaning Supplies |
| 00000035 | FLEETPRIDE, INC | \$3,932.60 | Vehicle Cleaning |
| 00000126 | BAYLISS MACHINE | \$3,920.17 | Equipment Repair/Parts |
| 00000062 | NAPA AUTO PARTS, INC | \$3,916.60 | Parts |
| 00000180 | COMPASS BANK (VISA PAYMENT) | \$3,837.78 | BJCTA Corporate Credit Card Payment |
| 00000042 | THE JANEK CORPORATION | \$3,600.00 | Parts |
| 00001251 | TERMINAL TEK, LLC | \$3,446.76 | Parts |
| 00001914 | TYLER FRANKS | \$3,425.00 | Security Service - Police Officer |
| 00000139 | LOOMIS, FARGO & CO. | \$3,330.65 | Security Services |
| 00001345 | ANTHONY MASON | \$3,312.50 | Security Service - Police Officer |
| 00001650 | G & G LAWN CARE, INC. | \$3,250.00 | Contract Service - Landscape |
| 00001710 | JIHAD AHMAD | \$3,225.00 | Security Service - Police Officer |
| 00001655 | CREATIVE BUS SALES, INC | \$3,215.44 | Vehicle Repair |
| 00000075 | SOUTHERN ARMATURE WORKS, INC | \$3,182.75 | Parts |
| 00001892 | Travis M. Ward | \$3,037.50 | Security Service - Police Officer |
| 00001370 | NATIONWIDE RETIREMENT SOLUTIONS, INC | \$3,015.81 | Insurance |
| 00001714 | EDWIN DION JONES | \$2,962.50 | Security Service - Police Officer |

| <u>Vendor</u> | <u>VendorName</u> | <u>Payments</u> | <u>Service Description</u> |
|---------------|-----------------------------------|-----------------|-----------------------------------|
| 00000808 | RICOH AMERICAS CORPORATION | \$2,918.68 | Copier Usage |
| 00000070 | SAFETY-KLEEN SYSTEMS, INC. | \$2,913.25 | Waste Oil Removal |
| 00001732 | TERRY J. CHANDLER | \$2,900.00 | Security Service - Police Officer |
| 00000770 | WILKS TIRE & BATTERY SERVICE, INC | \$2,877.64 | Tires/Parts |
| 00001587 | RELADYNE MID-SOUTH, INC | \$2,848.76 | Fuel & Lubricant |
| 00000008 | ARAMARK UNIFORM SERVICES | \$2,785.83 | Uniforms |
| 00001885 | JAMES RICHARDSON | \$2,725.00 | Security Service - Police Officer |
| 00001876 | ISAAC SIMMONS | \$2,600.00 | Security Service - Police Officer |
| 00001343 | CALEB PENN | \$2,575.00 | Security Service - Police Officer |
| 00001729 | Erica Denise Storey | \$2,575.00 | Security Service - Police Officer |
| 00001369 | MACK A. TREADWELL, III | \$2,425.00 | Security Service - Police Officer |
| 00001862 | WALLACE RUSSELL | \$2,400.00 | Security Service - Police Officer |
| 00001180 | HEAVY DUTY LIFT & EQUIPMENT, INC | \$2,366.93 | Equipment & Lease |
| 00001515 | STRADA PROFESSIONAL SERVICES, LLC | \$2,346.90 | Professional Services |
| 00001851 | ALONZO GEOWASKI DICKINSON | \$2,200.00 | Security Service - Police Officer |
| 00001684 | W.W. WILLIAMS COMPANY, LLC | \$2,188.92 | Parts |
| 00001359 | LYNDON SCOTT MCCRAY | \$2,187.50 | Security Service - Police Officer |
| 00001824 | GEORGE D. HARRIS | \$2,162.50 | Security Service - Police Officer |
| 00001895 | Antonio K. Bowie | \$2,062.50 | Security Service - Police Officer |
| 00001455 | ANALYTICAL TESTING GROUP | \$2,030.00 | Medical Services |
| 00001546 | ASPEN REFRIGERANTS, INC | \$1,987.40 | Lease/Rental of Cylinders |
| 00001894 | Christopher Dixon | \$1,975.00 | Security Service - Police Officer |
| 00001770 | ROGER J. EADY | \$1,975.00 | Security Service - Police Officer |
| 00001699 | GREGORY PEST SOLUTIONS | \$1,960.40 | Contract Service - Pest Control |
| 00001737 | JEREMY HARRIS | \$1,925.00 | Security Service - Police Officer |
| 00001828 | ERICA LOFTON | \$1,887.50 | Security Service - Police Officer |
| 00000610 | STAPLES BUSINESS CREDIT | \$1,810.27 | Office Supplies |
| 00001929 | CORLETTE BURNS | \$1,750.00 | Professional Services - Marketing |
| 00000074 | SAAB TIRE | \$1,727.64 | Tires |
| 00001533 | United Negro College Fund (UNCF) | \$1,500.00 | Sponsorship |
| 00001423 | WIAT - TV | \$1,500.00 | Advertising |
| 00000417 | ETOWAH CHEMICAL SALES & SERVICE | \$1,475.00 | Cleaning Supplies |
| 00001740 | Vincent E. Brown | \$1,400.00 | Security Service - Police Officer |
| 00001788 | TIMOTHY TURNER, JR. | \$1,350.00 | Security Service - Police Officer |
| 00000024 | BUDGET JANITORIAL SUPPLY, INC | \$1,306.17 | Cleaning Supplies |
| 00000021 | BIRMINGHAM HOSE | \$1,300.26 | Equipment Repair/Parts |
| 00001332 | BRANDON DAMETRICE LOWE | \$1,300.00 | Security Service - Police Officer |
| 00001916 | Henry E.Higgins III | \$1,200.00 | Security Service - Police Officer |
| 00000107 | THERMO KING OF MONTGOMERY | \$1,137.82 | Parts |
| 00001243 | ULINE, INC | \$1,115.56 | Parts |
| 00001649 | PB3LLC | \$1,110.00 | Professional Services - IT |
| 00001363 | CLYDE MARCUS COLEMAN | \$1,100.00 | Security Service - Police Officer |
| 00001839 | GEORGE V. SAMPSON, JR. | \$1,100.00 | Security Service - Police Officer |
| 00001344 | DAMARCUS A. MITCHELL | \$1,062.50 | Security Service - Police Officer |
| 00000614 | AT WORK UNIFORMS | \$1,055.66 | Uniforms |
| 00001749 | ANTONIO WASHINGTON | \$987.50 | Security Service - Police Officer |
| 00001884 | LAMAR COMPANIES | \$950.00 | Advertising |
| 00001757 | ROTO ROOTER | \$950.00 | Contract Service |
| 00001837 | JOSEPH WALLACE, JR. | \$875.00 | Security Service - Police Officer |
| 00000144 | SHERWIN- WILLIAMS | \$843.66 | Vehicle External Repair |
| 00001857 | DERRICK MAURICE LEWIS | \$781.25 | Security Service - Police Officer |
| 00000105 | ZEP MANUFACTURING COMPANY | \$755.59 | Parts |

| <u>Vendor</u> | <u>VendorName</u> | <u>Payments</u> | <u>Service Description</u> |
|---------------|--|-----------------|---|
| 00001454 | DSI Medical Services, Inc | \$740.50 | Medical Services |
| 00000150 | HOME DEPOT | \$704.01 | Supplies & Equipment |
| 00001336 | COREY GAUTHIER | \$700.00 | Security Service - Police Officer |
| 00001909 | TAMEKA BRAZEL | \$700.00 | Security Service - Police Officer |
| 00001658 | PINNACLE NETWORKX LLC | \$685.00 | Minor Equipment |
| 00000005 | AT&T | \$662.94 | Utilities |
| 00001842 | DONALD REESE | \$637.50 | Security Service - Police Officer |
| 00001825 | KESHA L. BOGUS | \$618.75 | Security Service - Police Officer |
| E41552 | CHRISTOPHER RUFFIN | \$590.25 | Per Diem |
| 00001768 | MEEKS ENVIRONMENTAL SERVICES, LLC | \$575.00 | Waste Removal |
| 00001579 | GLOBAL EQUIPMENT COMPANY - GLOBAL INDUST | \$564.70 | Parts |
| 00000009 | AUTOMOTIVE FRICTION MATERIAL CO., INC | \$542.40 | Equipment Repair/Parts |
| 00001404 | WATER WAY DISTRIBUTING COMPANY, INC. | \$527.36 | Bottle Water Supplier |
| 00001719 | ROBERT EARL LEWIS JR | \$525.00 | Security Service - Police Officer |
| 00001513 | RICHARDSON BROADCASTING CORPORATION | \$500.00 | Advertising |
| 00001773 | WILLIAM ANDREW GULLEY | \$450.00 | Security Service - Police Officer |
| 00000099 | A-1 PRINT & COPY CENTER | \$442.00 | Outside Printing |
| 00000028 | CASSADY & SELF GLASS CO. INC | \$421.50 | Vehicle External Repair |
| 00000113 | MUNICIPAL & COMMERCIAL | \$414.19 | Uniforms |
| 00000038 | GRAINGER | \$411.13 | Parts |
| 00001861 | HILLARY L. CASTLEBERRY | \$400.00 | Security Service - Police Officer |
| 00001433 | SUMMIT MEDIA | \$400.00 | Advertising |
| 00001899 | TRANE | \$312.00 | Parts |
| 00000286 | GFI GENFARE | \$300.00 | Equipment Repair/Parts - Farebox |
| 00001611 | Message Point Media of Alabama | \$265.00 | Professional Services - IT |
| E41589 | ADRIAN SOLOMON | \$248.50 | Per Diem |
| E41261 | DEIRDRE BYRD | \$248.50 | Per Diem |
| 00001679 | Coca-Cola Bottling Company | \$228.65 | Beverage for Meeting/Seminars/Training |
| 00000065 | OFFICE DEPOT | \$225.68 | Office Supplies |
| 00001926 | LEDON JONES | \$219.09 | Reimbursement - Mileage |
| 00000646 | HAYES SHOES | \$200.00 | Uniforms |
| 00001775 | ASP OF BIRMINGHAM | \$195.00 | Contract Service - monthly fountain service |
| 00000092 | BARBER CO | \$165.00 | Lease/Rental |
| 00001920 | UNIVERISTY OF AL HEALTH SVCS FOUNDATION | \$150.00 | Medical Services |
| 00001896 | THE BUS CENTER OF ATLANTA | \$130.00 | Equipment Repair/Parts |
| 00000106 | BIRMINGHAM TROPHY SHOP, INC | \$99.00 | Outside Printing |
| 00001856 | Interiorscapes, Inc. | \$76.46 | Contract Service - monthly plany upkeep |
| 00000131 | FEDEX - OFFICE | \$75.60 | Postage |
| 00000263 | ESTES EQUIPMENT CO. INC | \$71.79 | Equipment Repair/Parts |
| 00001392 | CATHY A. ELLIOTT MOBLEY | \$67.00 | Insurance |
| 00001394 | CRV SURVEILLANCE, LLC | \$62.00 | Security Service |
| 00000018 | BLUE CROSS BLUE SHIELD | \$61.64 | Insurance |
| E41939 | TONEY CHESTNUT | \$49.26 | Per Diem/Reimbursement |
| 00000505 | ALABAMA JACK COMPANY, INC | \$45.00 | Equipment Repair/Parts |
| 00000452 | O'REILLY AUTOMOTIVE, INC | \$37.23 | Parts |
| 00001751 | FASTSIGNS / ACCUPRINT | \$29.24 | Outside Printing |
| 00000300 | CITY OF BIRMINGHAM | \$21.30 | Fees |
| 00000083 | UNITED PARCEL SERVICE | \$13.48 | Postage |



Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS

| | |
|--|-------------------------------------|
| TITLE / DESCRIPTION: Grants Development and Oversight | RESOLUTION NO.: N/A |
| | DATE: October 2018 |
| | INITIATOR: April Penchion |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information <input type="checkbox"/> Other | |

Purpose/Objective:

To effectively and efficiently safeguard federal funds and seek non-traditional funding opportunities.

Grants Overview: *The Birmingham-Jefferson County Transit Authority (BJCTA) currently manages and provides quarterly reports on nine (9) active FTA grants. Four (4) of which are pass-through and the remaining five (5) are BJCTA designated grants.*

- Calculated and submitted October Sub-recipient Fixed Asset Depreciation report.
- Prepared and submitted Federal Funding Accountability and Transparency Act (FFATA) reports for all sub-recipients payments over \$25,000 in the month of September.
- October 23rd Inspection of nine (9) vehicles for our sub-recipient Arc of Central Alabama.
- Scheduled compliance review with Glenwood on November 6-7, 2018.
- Submitted quarterly Milestone Progress Report for nine (9) active grants.
- Scheduled a Plan of Projects meeting to determine what projects will be utilized with the upcoming apportionments.

Other Activities:

- October 11th-Mobile Ticketing & Fare Collection meeting
- October 15th-Electric buses and charging stations meeting
- October 16th-Access and Mobility Partnership Grants Informational Webinar
- October 17th-Attended RPC Transportation Citizens Committee Meeting
- October 19th- Conference call with Nicole Spivey Finley Grant Guidance
- October 24th- Attended RPC Technical Committee Meeting
- October 24th- Multimodal Transit Fare Collection Meeting

Grants Status Report October 2018

| FTA Grant # | Pass-Through Grants | Date | FTA Award | Previous Balance | Drawn this Period | Balance |
|----------------------------------|---|---------|---------------------|------------------------|------------------------|------------------------|
| AL-03-0058-02 | New Starts Environmental | 09/2006 | \$6,768,706 | \$ 256,375.00 | \$ - | \$ 256,375.00 |
| AL-2017-019 | FFY2016 Enhanced Mobility | 07/2017 | \$889,228 | \$ 308,814.00 | \$ 173,327.00 | \$ 135,487.00 |
| AL-2018-003 | FFY2017 STPBH-Flex to Para-transit | 04/2017 | \$3,080,000 | \$ 1,771,864.00 | \$ 230,207.00 | \$ 1,541,657.00 |
| AL-2018-006 | FFY Section 5310 Enhanced Mobility | 03/2018 | \$756,566 | \$ 756,566.00 | | \$ 756,566.00 |
| Total Pass-Through Grants | | | \$11,494,500 | \$ 2,337,053.00 | \$ 403,534.00 | \$ 1,933,519.00 |
| FTA Grant # | BJCTA Grants | Date | FTA Award | Previous Balance | Drawn this Period | Balance |
| AL -90-X242-00 | FFY 2013 Section 5307 (Gen) | 02/2015 | \$1,871,427 | \$ 594.00 | \$ - | \$ 594.00 |
| AL -95-X007-00 | 2013 CMAQ-Flex for In-Town Transit | 02/2015 | \$4,772,241 | \$ 2,029,436.00 | \$ - | \$ 2,029,436.00 |
| AL-2017-022 | FY 2016 Section 5307 CMAQ - ITP | 08/2017 | \$742,912 | \$ 178,728.00 | \$ - | \$ 178,728.00 |
| AL-2018-004 | FFY 2017 Bus & Bus Facilities | 01/2018 | \$690,931 | \$ 480,612.00 | \$ 34,261.00 | \$ 446,351.00 |
| AL-2018-005 | FFY 2017 Preventative Maintenance BJCT/ | 03/2018 | \$7,134,241 | \$ 3,383,426.00 | \$ 2,500,000.00 | \$ 883,426.00 |
| Total BJCTA Grants | | | \$15,211,752 | \$ 6,072,796.00 | \$ 2,534,261.00 | \$ 3,538,535.00 |
| Combined Totals | | | \$26,706,252 | \$ 8,409,849.00 | \$ 2,937,795.00 | \$ 5,472,054.00 |



**Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS**

| | |
|--|--|
| TITLE / DESCRIPTION: <p align="center">Procurement / Contracts</p> | RESOLUTION NO.: N/A |
| | DATE: October 2018 |
| | INITIATOR: Procurement / Contracts |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information <input type="checkbox"/> Other | |

1.0 PROCUREMENT

1.1 Upcoming and Current Solicitations

None

2.0 CONTRACT ADMINISTRATION

- 2.1** To better manage Board approved contracts, at least 90 days prior to contract expiration dates, the procurement notifies each department to initiate and authorize a Solicitation Request Form to begin the solicitation process.

The attached BJCTA Approved Contracts Report have been updated and contracts are listed in ascending order by the contract expiration date.

➤ **Procurement Updates:**

- Administration Staff visited New Flyer in Anniston AL. The visit enlightened us on the electrical aspects of the Electric Buses as well as options on our current New Flyer Bus order.
- Bus Procurement Purchase order has been issued for three (3) 35' feet out of the nine. Awaiting Pre-Manufacture meeting to be determined.
- Both Charging Stations are up and running at Maintenance Garage & Intermodal Parking Lot
- Processing the LoNo Grant. We are anticipating procuring 2 electric buses and 1 charging station.

All Upcoming contracts expiring within the next 90 days will exhaust the optional renewal year upon expirations.

2.2 Upcoming Contract Expirations within 90 Days

- 2.3.1 DSI Medical Services(December 31, 2018)

3.0 RESOLUTIONS

- 3.3.1 2018- 49 Cobbs Allen (Renewal)

ATTACHMENTS

- Contract Log
- Resolution

Darryl Grayson

Darryl Grayson
Procurement Manager

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY

Board Approved Contracts

| RFP /IFB # | Vendor Name | Product/Service | Contract Award | Board Action | Contract Start | Contract End | Renewal Options | Board Action | Extension Date | New End Date |
|------------|--|---|----------------|--------------|----------------|--------------|-----------------|--------------|----------------|--------------|
| 16-11 | Scott Real Estate Valuation & Consulting, LLC | Certified Commercial Real Estate Appraiser | 6/22/2016 | 2016-28 | 8/09/2016 | 8/08/2017 | 2 of 4 | 2017-43 | 10/11/2018 | 10/11/2018 |
| 16-14 | Message Point Media of AL, Inc. | PIDS (Maint. terms) | 8/5/2016 | 2016-35 | 8/31/2016 | 8/31/2017 | 2 of 4 | 2018-27 | 8/30/2018 | 8/31/2019 |
| 14-18 | Goodyear Tires | Tire Lease and Maintenance | 9/05/2014 | 2014-46 | 9/01/2014 | 8/31/2017 | 2 of 2 | 2018-28 | 8/30/2018 | 8/31/2019 |
| 15-16 | U.S. Security Associates, Inc. | Physical Security Guard Services | 8/26/2015 | 2015-41 | 9/09/2015 | 9/08/2016 | 3 of 4 | 2018-29 | 9/08/2018 | 9/08/2019 |
| 14-11 | Task Order Marketing/Public Relations Services | Market, Advertising and Public Relations | N/A | 2014-36 | 9/29/2014 | 9/28/2017 | 1 of 2 | 2017-40 | 8/30/2017 | 9/28/2018 |
| 15-29 | Cassady & Self Glass Company | Transit Bus Glass | 9/30/2015 | 2015-46 | 10/01/2015 | 09/30/2018 | 1 of 2 | 2018-31 | 9/30/2018 | 9/30/2019 |
| 15-25 | Master Solutions LLC | Government Relations Consultant (Fed/State) | 8/26/2015 | 2015-40 | 10/01/2015 | 9/30/2016 | 3 of 4 | 2018-30 | 8/30/2018 | 9/30/2019 |
| 15-17 | Strada Professional Services | A&E Consultants | 10/28/2015 | 2016-02 | 10/01/2015 | 9/30/2016 | 2 of 4 | 2017-41 | 8/30/2017 | 9/30/2018 |
| RFP /IFB # | Vendor Name | Product/Service | Contract Award | Board Action | Contract Start | Contract End | Renewal Options | Board Action | Extension Date | New End Date |
| 15-17 | Whitman, Requart & Assoc, LLP | A&E Consultants | 10/28/2015 | 2016-02 | 2/01/2016 | 9/30/2016 | 2 of 4 | 2017-41 | 8/30/2017 | 9/30/2018 |
| 15-17 | Wendel Architecture. PC | A&E Consultants | 10/28/2015 | 2016-02 | 4/01/2016 | 9/30/2016 | 2 of 4 | 2017-41 | 8/30/2017 | 9/30/2018 |
| 15-28 | Whiting Systems, Inc. | Exterior Vehicle Cleaning Solution | 9/30/2015 | 2015-42 | 10/05/2015 | 10/05/2018 | 1 of 2 | 2018-38 | 10/05/2018 | 10/05/2019 |
| 16-11 | Roger M. Pugh | Certified Commercial Real Estate Appraiser | 6/22/2016 | 2016-28 | 10/11/2016 | 10/11/2017 | 1 of 4 | 2017-43 | 8/30/2017 | 10/11/2018 |
| 15-24 | AllComm Wireless, Inc. | Maintenance – Transit Radios | 9/30/2015 | 2015-45 | 10/14/2015 | 10/13/2018 | 2 | | | |
| N/A | (New Rate) Off-Duty Police Officers | Security Services | 9/28/2016 | 2016-22 | 11/01/2016 | 11/01/2017 | 1 of 4 | 2017-46 | 9/27/2017 | 11/01/2018 |
| 16-05 | Banks, Finley, White & Co. | Auditing Services | 8/5/2016 | 2016-34 | 9/21/2016 | 12/31/2018 | N/A | | | |

| 16-03 | Blue Cross & Blue Shield of AL | Health Insurance | 1/27/2016 | 2016-07 | 3/01/2017 | 12/31/2017 | N/A | N/A | 11/29/2018 | 12/31/2018 |
|------------|--|--|----------------|--------------|----------------|--------------|-----------------|--------------|----------------|--------------|
| 14-25 | DSI Medical | Drug and Alcohol | 11/19/2014 | 2015-04 | 1/01/2015 | 12/31/2017 | 2 of 2 | 2018-46 | | 12/31/2019 |
| 17-04 | Skye Connect Incorporated | DBE Coordination & Services | 3/22/2017 | 2017-15 | 1/03/2017 | 1/03/2019 | 3 | | | |
| 15-01 | Charles Nectem Inc. | Employee Assistance Program | 1/28/2015 | 2015-08 | 3/02/2015 | 3/01/2018 | 1 of 2 | N/A | 3/01/2018 | 3/01/2019 |
| 16-04 | C.P. Construction Company | Bus Shelter Bus Stop Maintenance | 3/31/2016 | 2016-11 | 3/21/2016 | 3/20/2019 | 2 | | | |
| 14-05 | Gateway Advertising | Bus Advertising / Wraps | 3/26/2014 | 2014-07 | 4/08/14 | 4/08/2019 | 0 | | | |
| 15-05 | Aramark Uniform Service | Maintenance Uniforms/Towels/ Mats/First Aid Kits | 4/13/2015 | N/A | 4/01/2015 | 3/31/2018 | 1 of 2 | 2018-13 | 3/28/18 | 3/31/2019 |
| 16-07 | Mansfield Oil Company | Low Sulfur #2 Diesel/ Reg. 87 Oct. Unlead. Fuel | 3/31/2016 | 2016-16 | 4/01/2016 | 4/01/2018 | 1 of 3 | 2018-15 | 3/28/18 | 4/01/2019 |
| 16-12 | Municipal & Comm. "MAC" Uniforms | Bus Operator Uniforms | 5/25/2016 | 2016-20 | 5/31/2016 | 5/31/2019 | 2 | | | |
| 14-10 | Jasper Engines and Transmission | Engines and Transmissions for Paratransit | 6/25/2014 | 2014-34 | 7/01/2014 | 6/08/2018 | 2 of 2 | 2018-20 | 4/25/2018 | 6/8/2019 |
| 17-07 | Fuston, Petway and French | Legal Services | 4/24/2017 | 2017-19 | 7/01/2017 | 7/01/2018 | 1 of 2 | 2018-21 | 4/23/2018 | 7/01/2019 |
| RFP /IFB # | Vendor Name | Product/Service | Contract Award | Board Action | Contract Start | Contract End | Renewal Options | Board Action | Extension Date | New End Date |
| 16-20 | Joint Venture: Steel City Services, LLC & SLADE, LLC | Window Cleaning Services | 10/26/2016 | 2017-05 | 12/01/2016 | 12/01/2019 | 2 | | | |
| 16-21 | G&G Lawncare Maintenance, Inc. | Landscaping Services | 10/26/2016 | 2017-03 | 12/01/2016 | 12/01/2019 | 2 | | | |
| 17-06 | Message Point Media of AL, Inc. | Website Design & Implementation | 3/01/2017 | N/A | 3/01/2017 | 3/01/2020 | 2 | | | |
| 17-08 | Gregory Pest Solutions | Pest Control Services | 3/29/2017 | 2017-16 | 4/12/2017 | 4/12/2020 | 2 | | | |
| 17-10 | Ed's Refurbishing | Transit Bus Painting -Repairs | 5/17/2017 | 2017-26 | 6/1/2017 | 6/1/2020 | N/A | | | |
| 17-13 | Wendel Architecture PC | BRT Stop Facilities Project | 11/16/2017 | 2017-47 | 11/16/2017 | 11/16/2018 | 0 | 2018-48 | | 11/16/2019 |

| | | | | | | | | | | |
|-------|---------------------------|-------------------------------------|------------|---------|------------|------------|-----|--|--|--|
| 17-16 | Rely Supply | Oils and Lubricants | 8/30/2017 | 2017-36 | 9/01/2017 | 9/01/2020 | 2 | | | |
| 15-10 | Avail Technologies, Inc. | Cellular Data | 8/30/2017 | 2017-34 | 9/01/2017 | 9/01/2022 | N/A | | | |
| 15-26 | Cobbs Allen - Birmingham | Liability Insurance Broker Services | 10/08/2015 | 2015-48 | 10/01/2015 | 9/30/2018 | 2 | | | |
| 18-06 | At Work Uniforms | Supervisor Uniforms | 06/27/2018 | 2018-25 | 07/09/2018 | 07/09/2021 | 2 | | | |
| 18-35 | Hills Janitorial Services | Janitorial Svcs | 09/11/2018 | 2018-35 | 09/11/2018 | 09/10/2021 | 2 | | | |
| 18-12 | C.J. Pressure Cleaning | Bus Bay & Parking Cleaning | 10/08/2018 | 2018-42 | 10/08/2018 | 10/07/2021 | 2 | | | |

BJCTA Policies

| Vendor Name | Product/Service | Effective Date | Expiration Date | Notes/ Option Years |
|---|--|-----------------------|------------------------|----------------------------|
| National Union Fire Ins. Co | Fiduciary | 11/01/2017 | 11/01/2018 | |
| Darwin National Assurance | Police Professional Liability | 12/01/2017 | 12/01/2018 | |
| AL Municipal Ins. Corp | Employee Benefit/ Public Officials Liability Commercial Inland Marine/ Equipment/ General Liability/ Auto/ Property Insurance | 12/01/2017 | 12/01/2018 | |
| Ascent Underwriters | Cyber Insurance | 3/01/2017 | 3/01/2018 | |
| Markel/ Evanston Insurance | Environmental Pollution | 3/06/2017 | 3/06/2018 | |
| Travelers Casualty & Surety Co | Crime | 10/26/2016 | 10/26/2018 | |
| McGriff / Seibels Travelers Bond & Specialty Ins. | Employee Retirement Income Security Act (ERISA) Fidelity | 10/26/2016 | 10/26/2018 | |



**Birmingham-Jefferson County Transit Authority
STAFF SUMMARY AND COMMENTS**

| | |
|---|---|
| TITLE/DESCRIPTION: Maintenance Department | RESOLUTION NO.: N/A |
| | DATE: October 2018 |
| | INITIATOR: Johnathan Mitchell |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information Only <input type="checkbox"/> Other | |

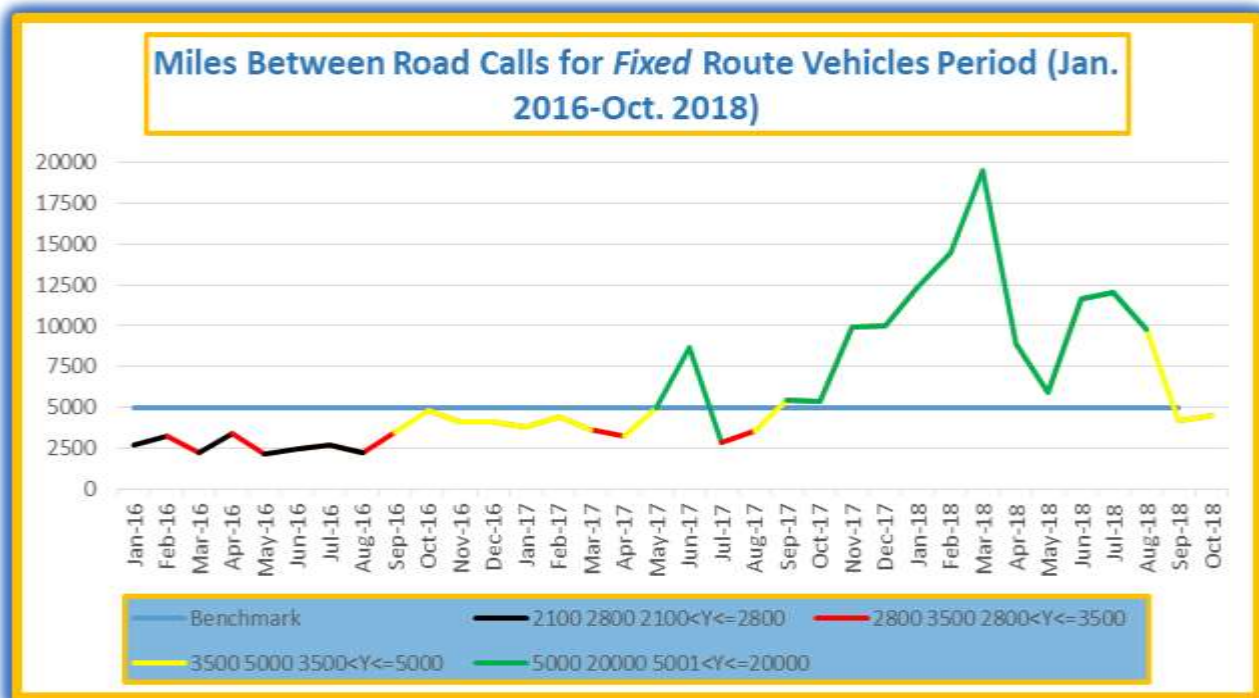
1.0 Purpose/Objective: To provide information regarding the progress of the Maintenance Department.

2.0 Description/Justification: As indicated monthly, many of the projects discussed during last month's board report are still in progress and will be updated as they continue to develop.

- Repaired all vehicle defects, inspections & safety checks reported in a timely manner
- Achieved 100% inspections for the month of October
- Maintained the upkeep of all fleet
- Completed all building/facility inspections due
- Created a bay/garage for spare parts in shop area
- Replaced all air filters at Site A and Central Station
- Repaired Heaters in Body Shop
- Painted rails and walkway in shop area
- Replaced lock on rear gate at 8th Ave.
- Upgraded the Service Line Bus Washer Bay
- Replaced sink in Greyhound restroom
- Completed emergency move for Operations Dept. due to possible gas leak
- Promoted Marquis Horn (Body Shop Tech) from a Tech II to a Tech I
- Welcomed 3 new hires to the Maintenance Department (General Service Division): Traevion Ballard (Bus Cleaner); Shelley McCullers (Bus Cleaner); and Courtney Crockett (General Service Attendant)

Road Calls – The standard benchmark for mileage between road calls is 5,000 miles.

MAX Maintenance went 4,505 miles between mechanical failures in October 2018—falling short of the benchmark by 495 miles but with an increase of 331 miles since September 2018. Maintenance continues to work diligently to reach, maintain & exceed the standard benchmark.



| TOTAL MILES BETWEEN MECHANICAL ROAD CALLS FOR FIXED ROUTE VEHICLES | | | | | | | | | | | | |
|--|-------|-------|-------|------|------|-------|-------|------|------|------|------|------|
| | Month | | | | | | | | | | | |
| | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
| 2016 | 2681 | 3241 | 2218 | 3416 | 2103 | 2467 | 2657 | 2223 | 3500 | 4809 | 4124 | 4080 |
| 2017 | 3767 | 4418 | 3592 | 3253 | 4938 | 8688 | 2871 | 3521 | 5444 | 5363 | 9910 | 9972 |
| 2018 | 12338 | 14482 | 19501 | 8875 | 5878 | 11684 | 12047 | 9778 | 4174 | 4505 | | |

Johnathan Mitchell

Johnathan Mitchell, Director of Maintenance



Birmingham-Jefferson County Transit Authority

| | |
|---|--|
| TITLE/DESCRIPTION: Operations Monthly Update | |
| | DATE: October 2018 |
| | INITIATOR: Peter Walcott Interim Director of Operations |
| ACTION REQUEST: <input type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input checked="" type="checkbox"/> Information Only <input type="checkbox"/> Other _____ | |

Purpose/Objective: To provide information regarding the progression of the Operations Department; both Fixed-Route and Paratransit.

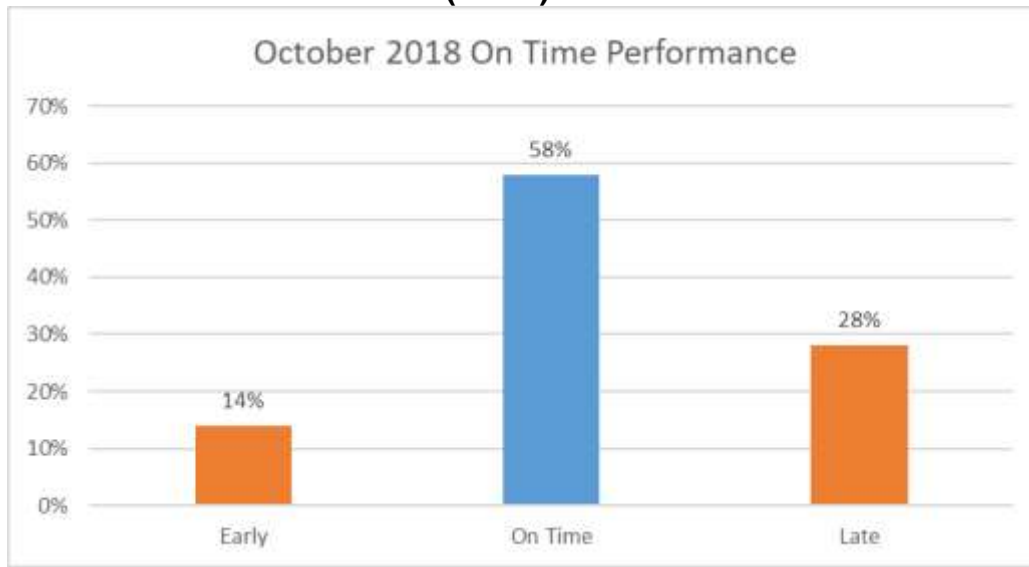
1.0 Fixed Route

- Attended and participated in the Labor Contract Negotiations along with the Human Resources Department.
- Prepared to execute a revised sign-up for November 2018.
- Held interviews for potential new hires and extended offers as follows;
Fixed Route = 6, Paratransit = 2.

1.1 On Time Performance

- On-Time Performance is measured in the Avail System by the percentage of Runs that are Early (based on 2+ minutes); On-Time (based on 1-5 minutes); (based on 6+ minutes).

1.2 On Time Performance (Chart)



| Early (2+ min) | On Time (1-5min) | Late (6+ min) |
|-------------------|---------------------|------------------|
| 14% | 58% | 28% |

1.3 Missed Trips

- Avail calculates trips that are missed due to the operator not being logged on and system issues as “Missed Trips”. The department stay in contact with Avail to provide the most accurate information possible.

1.4 Missed Trips (Chart)

October 2018 Missed Trip Information from Avail

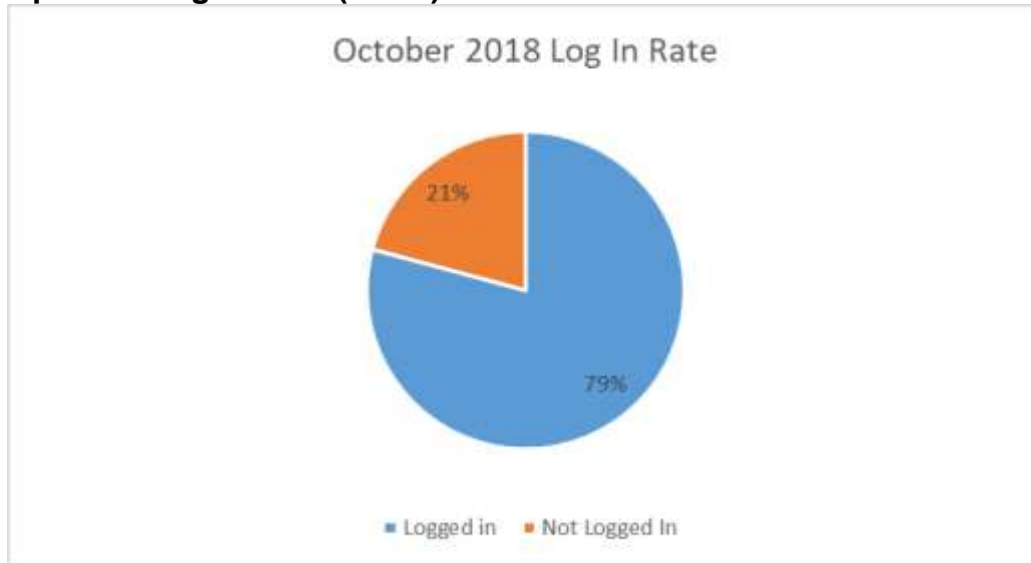
| Total for the Month | Lowest Missed Trips | Highest Missed Trips | Average Missed Trips |
|---------------------|---------------------|----------------------|----------------------|
| 1615 | 16 | 131 | 62 |

**Missed trips do not consist only of trips that are actually missed by operators. This number consists of bad communications between the Avail System and BJCTA network, operator log-in rate (failure to log-in), and trips that are missed because of mechanical issues.*

1.5 Operator Log-in Rate

- The Operator Log-in Rate is the percentage of Operators that are logging into the Avail system before starting their specified runs without having to be logged in by Dispatch.

1.6 Operator Log-In Rate (Chart)



| | |
|------------------|-----|
| Logged In | 79% |
| Not Logged In | 21% |

1.7 Operator Attendance

- It is important to understand how attendance affects other Key Performance Indicators. Operator Attendance will be provided on a medium basis for the month. Attendance is calculated based on operators that are Marked-off, are on FMLA, Vacation/Sick Time, Suspended, or on Workman's Compensation.

1.8 Operator Attendance (Chart)

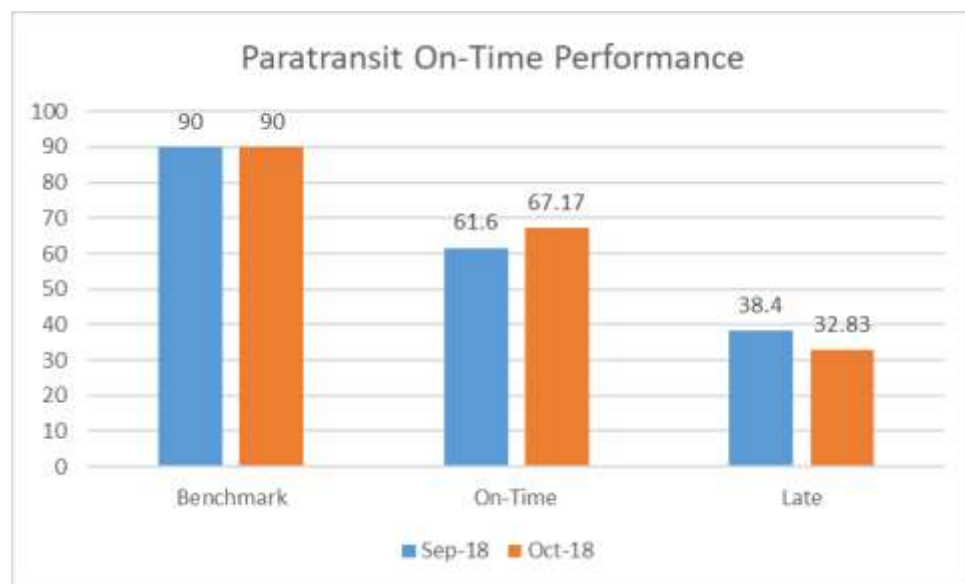
| October 2018 Operator Attendance (Absentees on Average) | | | | |
|---|------|---------------|-----------|----------------|
| Mark Offs | FMLA | Vacation/Sick | Suspended | Workman's Comp |
| 2 | 3 | 5 | 1 | 3 |

1.9 Customer Complaints (Operations)

| October 2018 Customer Complaints (Total) | | |
|--|-------------|-------------------------|
| <u>Closed/Resolved</u> | <u>Open</u> | <u>Total Complaints</u> |
| 18 | 0 | 18 |

**Customer Complaints are calculated in total numbers to reflect how many complaints the Customer Care Center has received with concerns of operators and/or bus information such as tardiness, missed pick-ups, etc.*

2.0 Paratransit



Peter Walcott

Peter Walcott
Interim Director of Operations

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY

FINANCIAL STATEMENTS

September 30, 2017 and 2016

With Independent Auditor's Report

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
Birmingham, Alabama

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama

Report on the Financial Statements

We have audited the accompanying financial statements of the Birmingham-Jefferson County Transit Authority ("the Authority") as of and for the years ended September 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority as of September 30, 2017 and 2016, and the respective changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Information (on pages 4 through 10), the Schedule of Changes in the Authority's Net Pension Liability and Related Ratios (on page 29) and the Schedules of Contributions (on page 30) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



To the Board of Directors of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2018, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Birmingham, Alabama
September 17, 2018

Bank, Finley White & Co.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

This Management's Discussion and Analysis ("MD&A") of the Birmingham-Jefferson County Transit Authority ("the Authority" or "BJCTA") provides an overview of the major financial activities affecting the operations of the Authority. This overview encompasses the financial performance and financial statements of the Authority for the years ended September 30, 2017 and 2016. The information contained in this MD&A is prepared by management and should be considered in conjunction with the information contained in the Independent Auditor's Report and notes to the financial statements. Following this MD&A are the basic financial statements of the Authority, together with the notes, which are essential to a full understanding of the data contained in the financial statements.

The Authority was incorporated on March 28, 1972, as a non-profit corporation under the provision of the Code of Alabama Act No. 993, enacted at the 1971 Regular Session of the Legislature of Alabama. The Authority was created to provide public transportation services to various metropolitan areas of Jefferson County, Alabama, principally the City of Birmingham. The Authority's Board of Directors is comprised of nine appointed members representing the agencies within Jefferson County that provide the largest amount of funding for the Authority. The Authority operates under the brand name of "MAX".

The Authority provides fixed-route and paratransit services within Jefferson County. Much of this service is provided within the City of Birmingham with operations reaching into other selected communities within Jefferson County. The Authority's system is primarily a Hub and Spoke network, with its routes being coordinated from a main passenger transfer terminal located in downtown Birmingham. The Authority accomplished various key objectives during the 2017 fiscal year and continues to be committed to its vision and to its motto of "**Improve-Impact-Ignite**", which includes all 300 plus employees who are dedicated and willing to provide excellent public transit services within the region.

Authority Activities and Highlights

Key activities and highlights for fiscal year 2017 are as follows:

- BJCTA initiated a bus replacement plan to keep rolling stock current and viable.
- BJCTA replaced a dozen fixed route vehicles and 15 paratransit vehicles.
- BJCTA sought non-traditional grants that yielded funds totaling \$1.8 million for vehicles.
- BJCTA placed shelters in communities by aggressively marketing to neighborhoods. This was after seven years of shelters being in storage at MAX.
- Prior to 2016, there were municipalities that refused to pay the capital share of the hourly operating cost. Strong presentations and repeated visits garnered consensus from all contributing municipalities.
- BJCTA successfully managed the relocation to the New Central Station.
- BJCTA developed and secured Board support for new Investment Plan and Investment Committee.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

Financial Highlights

Key financial highlights for fiscal year 2017 are as follows:

- The Authority's net position (amount that assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources) was \$19,205,955 and \$15,363,089 at September 30, 2017 and 2016, respectively. Of these amounts, \$32,726,903 and \$21,633,626, respectively, represented the Authority's investment in capital assets.
- The Authority's total net position increased \$3,842,866 during the year ended September 30, 2017 and decreased \$4,756,320 during the year ended September 30, 2016. These net changes are further reflected in the Authority's statements of revenues, expenses, and change in net position and do not include the effects of prior period adjustments discussed elsewhere in this discussion.
- The Authority received operating grants through federal and state agencies, and operating assistance through local municipalities and agencies in the amount of \$33,686,053 and \$34,006,234 during the years ended September 30, 2017 and 2016, respectively. The Authority received federal capital contribution grants totaling \$6,762,294 and \$297,030 during the years ended September 30, 2017 and 2016, respectively.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The notes to the financial statements contain more detail on some of the information presented in the financial statements. The financial statements of the Authority report information about the Authority using accounting methods similar to those used by private sector companies. These statements offer short-and-long term financial information about its activities. The Statement of Net Position presents information on all of the Authority's assets and liabilities, as well as deferred outflows of resources and deferred inflows of resources, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating. The Statement of Net Position can be found on page 11 of this report.

The Statement of Revenues, Expenses and Changes in Net Position presents information showing how the Authority's net position changed during the years ended September 30, 2017 and 2016. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are recorded in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned but unused compensated absences, certain grants, etc.). The Statement of Revenues, Expenses and Changes in Net Position can be found on page 12 of this report.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided within the financial statements. The notes to the financial statements can be found on pages 14 through 28 of this report.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

Financial Statements

Net Position: The following table summarizes the net position at September 30, 2017, 2016 and 2015.

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--------------------------------|----------------------|----------------------|----------------------|
| Current assets | \$ 14,868,610 | \$ 21,990,307 | \$ 24,066,625 |
| Capital assets | 32,726,903 | 21,633,626 | 22,816,265 |
| Other long-term assets | <u>7,075</u> | <u>8,686</u> | <u>8,611</u> |
| Total assets | <u>47,602,588</u> | <u>43,632,619</u> | <u>46,891,501</u> |
| Deferred outflows of resources | <u>4,590,637</u> | <u>5,975,270</u> | <u>5,125,229</u> |
| Current liabilities | 1,868,220 | 2,614,121 | 2,583,288 |
| Long-term liabilities | <u>30,207,849</u> | <u>31,243,473</u> | <u>28,424,734</u> |
| Total liabilities | <u>32,076,069</u> | <u>33,857,594</u> | <u>31,008,022</u> |
| Deferred inflows of resources | <u>911,201</u> | <u>387,206</u> | <u>889,299</u> |
| Net position: | | | |
| Investment in capital assets | 32,726,903 | 21,633,626 | 22,816,265 |
| Unrestricted | <u>(13,520,948)</u> | <u>(6,270,537)</u> | <u>(2,696,856)</u> |
| Total net position | <u>\$ 19,205,955</u> | <u>\$ 15,363,089</u> | <u>\$ 20,119,409</u> |

The Authority's total current assets decreased by \$7,121,697 and decreased \$2,076,318 during the years ended September 30, 2017 and 2016, respectively. Elements to consider related to these changes include:

- The Authority's unrestricted cash and cash equivalents decreased \$7,266,504, from \$2,607,751 to \$9,874,255 during the year ended September 30, 2017.
- The Authority's capital and other long-term assets increased by \$11,091,666 during the year ended September 30, 2017. Elements to consider related to these changes include:
- In fiscal year 2017, the increase was primarily due to the acquisition of capital assets such as new buses and buildings.
- The Authority's current liabilities decreased by \$745,901 during the year ended September 30, 2017. Elements to consider related to these changes include:

Accounts payable decreased from \$1,818,340 to \$1,204,718 during the year ended September 30, 2017.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

The Authority's long-term liabilities decreased by \$1,035,624 and increased by \$2,818,739 during the years ended September 30, 2017 and 2016, respectively. The decrease was primarily the result of a \$993,175 decrease in the accrued pension liability. The increase was primarily the result of increases in the net pension liability from the adoption of GASB 68 which is more fully described and disclosed in Notes 3 and 7 to the financial statements. The adoption of GASB 68 was effective as of October 1, 2013, the earliest period presented in the financial statements that follow this discussion.

The Authority's net position increased by \$3,842,866 and decreased by \$4,756,320 during the years ended September 30, 2017 and 2016, respectively. The change for 2017 is primarily attributed to the donation of facilities, increases in local funding and increases in federal capital contributions. The change in 2016 is primarily attributed due to recording the increase in the net pension liability and the changes in capital assets as noted above.

Financial Statements (Continued)

Changes in Net Position: The following table summarizes the changes in net position from revenues and expenses for the years ended September 30, 2017, 2016 and 2015.

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|---------------------|-----------------------|-----------------------|
| Operating revenues: | | | |
| Passenger fares | \$ 2,082,752 | \$ 2,262,039 | \$ 2,322,395 |
| Other | <u>346,262</u> | <u>76,579</u> | <u>88,184</u> |
| Operating revenues | <u>2,429,014</u> | <u>2,338,618</u> | <u>2,410,579</u> |
| Operating expenses: | | | |
| Salaries and benefits | 23,406,531 | 22,763,664 | 21,492,656 |
| Vehicle fuel, repairs, and maintenance | 2,025,907 | 1,799,761 | 1,908,719 |
| Other operating expenses | 15,814,332 | 14,296,358 | 11,106,255 |
| Depreciation | <u>3,272,078</u> | <u>2,646,666</u> | <u>2,900,045</u> |
| Operating expenses | <u>44,518,848</u> | <u>41,506,449</u> | <u>37,407,675</u> |
| Nonoperating revenues: | | | |
| Operating grants - federal assistance | 12,081,015 | 13,048,241 | 10,423,097 |
| Operating grants - local assistance | 15,000,806 | 14,064,312 | 14,352,589 |
| Ad valorem tax revenue | 6,604,232 | 6,893,681 | 7,699,750 |
| Donated Facilities | 5,322,138 | - | - |
| Insurance proceeds | 89,125 | 68,715 | 168,458 |
| Gain (loss) on disposal of capital assets | 13,485 | - | (3,527,085) |
| Interest income | <u>59,605</u> | <u>39,532</u> | <u>12,163</u> |
| Nonoperating revenues, net | <u>39,170,406</u> | <u>34,114,481</u> | <u>29,128,972</u> |
| Capital contributions - federal grants | 6,762,294 | 297,030 | 28,799 |
| Capital contributions - land and buses | <u>-</u> | <u>-</u> | <u>2,012,590</u> |
| Capital contributions | <u>6,762,294</u> | <u>297,030</u> | <u>2,041,389</u> |
| Change in net position | <u>\$ 3,842,866</u> | <u>\$ (4,756,320)</u> | <u>\$ (3,826,735)</u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

For the year ended September 30, 2017, operating revenues of the Authority were \$90,396 or 4% more than fiscal year 2016 operating revenues. Fiscal year 2016 operating revenues were 3% less than fiscal year 2015 revenues. The fluctuation in operating revenues is primarily a function of passenger fares and ridership, but in fiscal year 2017 the fluctuation in operating revenues is primarily due to an increase in advertising revenue and recovery of farebox revenue.

For the year ended September 30, 2017, operating expenses increased \$3,012,399 or 8% to \$44,518,848. Fiscal year 2016 operating expenses increased \$4,098,774 or 11% from fiscal year 2015. The 2017 increase in operating expenses is due primarily to various factors including a \$642,867 increase in salary and benefits; a \$1,033,838 increase in services and \$625,412 for depreciation.

For the year ended September 30, 2017, nonoperating revenues of the Authority were \$39,170,406. Total fiscal year 2016 and 2015 nonoperating revenues were \$34,114,481 and \$29,128,972, respectively. These fluctuations are primarily due to the annual fluctuations in federal and local operating grants and assistance.

The changes in capital contributions – federal grants from year to year are directly related to the Authority's purchases of new capital assets from year to year. During 2017, the Authority also received grants for buses and equipment.

Budget Analysis

Over the course of the year, the Authority operated under an approved budget for the year ended September 30, 2017 by the Board of Directors. The budget was approved by the Board of Directors in September 2016. Budgeted versus actual results do not include federal capital grant contributions and local capital revenues received for the acquisition of capital assets which is typically not included in BJCTA's annual budget. Also excluded from the annual budget process is pass-thru funding received by BJCTA for the benefit of other local transit service entities as well as depreciation expense and other gains and losses on capital assets.

Below are highlights from each year's budget process.

- The BJCTA fiscal year 2017 budget continued to focus on cost control measures and maintaining a stable revenue base. The 2017 budget estimated revenue at \$38.4 million compared to actual revenues of \$36.7 million for the 2017 fiscal year (excluding capital revenue, donated facilities and pass-thru revenues). The 2017 budget estimated operating expenses at \$38.4 million compared to actual expenses of \$37.1 million (excluding depreciation and losses on capital assets and pass-thru funding expense) for the 2017 fiscal year. Annually, the budget is typically revised in midyear for updates to operations that have occurred during the year so that variances, if any, can be appropriately tracked and monitored by management.

The BJCTA fiscal year 2017 budget reflects increases in staffing, and capital expenses to ensure operational efficiencies, and to accomplish our transit mission. The 2017 budget estimates revenue at \$38.4 million and operating expenses at \$38.4 million, excluding items as noted above. During 2017, we installed Automatic Vehicle Locators (AVL), Automatic Passenger Counters (APC) and WiFi on all our fleet. In addition our Marketing Department introduced the mobile application "My Stop". This

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

application will help our passengers monitor the location and time for bus arrivals. We want to keep pace with the growth and development of the current and potential transit services. We will continue to develop an organization where people are valued, respected and committed to the success of public transportation within our region. We are working aggressively to meet these challenges and accomplish our goals and objectives during this fiscal year and future years.

- Implementing the goals and changes from each year's budget is a continuous process. Some of our goals are already completed; however, we are preparing to complete additional goals in fiscal year 2016 through 2017 as follows:
 - *Improve Partnership with Coca-Cola in the launch of the Magic City Connector.*
 - *Improve vehicle reliability, system safety, on-time performance and vehicle cleanliness.*
 - *Begin to implement phases of the Short Range Transportation Plan, to include Super Stops.*
 - *Continue to work closely with the City and other entities to finalize the Intermodal Center Project.*
 - *Reduced Route headways on several over-crowded routes and review additional reductions on other routes as vehicles become available.*
 - *Work closely with the Municipalities we serve to review routes for efficiencies.*
 - *Ensure that all grants are executed and closed out in a timely manner. In addition, seek additional revenue sources to implement a viable vehicle replacement plan and to insure that the older vehicle fleet is retired as required by the FTA.*
 - *Improve the agency's information technology systems internally from software modifications to maximizing Fleetnet computer programs.*
 - *Install external fencing on BJCTA property for personnel and vehicle security and safety.*
 - *Continue making internal and external improvements overall, to assist in enhancing our core transportation and customer services.*
 - *Ensure that employee training is provided to obtain operational excellence and provide optimal Customer Services. Provide clarity and improve processes for increased bus shelter placement.*
 - *Continue to improve our government/community relations program to increase public transit awareness among all communities; build new community and corporate partnerships; collaborate and work toward obtaining financial sustainability.*

Capital Assets

The Authority's investment in capital assets was \$32,726,903 as of September 30, 2017. This represents a 51% increase from the Authority's capital asset balance of \$21,633,626 as of September 30, 2016. The increase in capital assets is primarily attributed to the acquisition of new buses and the opening of the new Central Station facility.

Additional information on the Authority's capital assets can be found in Note 7 to the financial statements.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2017

Single Audit

The Authority had projects which were audited for compliance as required by the U.S. Office of Management and Budget, Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations. These audits report on the Authority's compliance with laws, regulations, contracts and grants applicable to major federal programs through which the Authority received grant revenues. The auditor's report on compliance did not identify any material weaknesses.

Potential Future Impacts

Stakeholders broadly recognize that transit is important for Jefferson County and surrounding areas in terms of connection to jobs, health care, leisure activities and education. Stakeholders recognize the need for stable and reliable funding to support Authority operations as they improve existing services, reform and grow services based on a vision for regional transit services in the future. The vision for the Authority proposes a new direction and approach to public transportation that will create a more innovative, connected and accessible system to facilitate a better quality of life for all Jefferson County and City of Birmingham citizens. The Authority will be a partner for improving mobility in the region to many public and private agencies, in addition to many local jurisdictions.

In order to achieve our transportation vision and goals for our region, the BJCTA will have to acquire additional funding during these tight economic times. In addition to the funding received annually via our regular allocations and revenue sources; the BJCTA mission is to seek ways to increase our ridership, research additional grant opportunities, increase advertising as well as other possible funding sources. Decreasing funding or maintaining the same level of funding will only keep the Authority at a stage where little or no significant growth or improvements can be accomplished.

BJCTA wants to be an economic engine in this region that will encourage economic growth and development and provide viable transit services. BJCTA cannot improve existing services or expand services without increases in funding levels; and without consistent funding streams or a dedicated flexible funding streams going forward.

Vehicle Replacements. The vehicle replacements will be implemented as needed in order for the Authority to ensure the continued safety and reliability of the public transit services, system wide. The Authority has developed a replacement schedule that provides for the acquisition of fixed route buses over the next several years. Federal funds will likely be available to fund up to 80%, with local matching funds to cover the remaining 20%.

Marketing and Customer Information. The Authority will be focusing on greater visibility and marketing of Authority transit services, which is essential to attracting and retaining customers as well as generating support within the community. Some strategies include keeping media outlets updated and engaged, and a new website with trip planning information along with schedules and maps.

Request for Information

This financial overview is designed to provide readers with a general overview of the Authority's finances, and to show accountability. If you have questions or would like further information about this financial report, you may contact the Director of Finance at 1801 Morris Avenue, Birmingham, AL 35202.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
STATEMENTS OF NET POSITION
September 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|----------------------|----------------------|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents - unrestricted | \$ 2,607,751 | \$ 9,874,255 |
| Cash and cash equivalents - restricted | <u>200,000</u> | <u>200,000</u> |
| Total cash and cash equivalents | <u>2,807,751</u> | <u>10,074,255</u> |
| Accounts receivable, net | 3,011,390 | 2,790,832 |
| Grants receivable | 6,660,723 | 6,671,185 |
| Inventory | 1,865,921 | 1,950,005 |
| Prepaid insurance | <u>522,825</u> | <u>504,030</u> |
| Total current assets | <u>14,868,610</u> | <u>21,990,307</u> |
| Noncurrent assets: | | |
| Utility deposits | 7,075 | 8,686 |
| Capital assets: | | |
| Land | 2,856,622 | 2,856,622 |
| Buildings and improvements | 10,903,664 | 5,321,508 |
| Buses and vehicles | 37,661,526 | 36,416,441 |
| Machinery and equipment | 6,959,205 | 6,268,545 |
| Furniture and fixtures | 1,448,288 | 925,690 |
| Construction in progress | 346,187 | 231,169 |
| Less: accumulated depreciation | <u>(27,448,589)</u> | <u>(30,386,349)</u> |
| Total capital assets | <u>32,726,903</u> | <u>21,633,626</u> |
| Total non-current assets | <u>32,733,978</u> | <u>21,642,312</u> |
| Total assets | <u>47,602,588</u> | <u>43,632,619</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension related | <u>4,590,637</u> | <u>5,975,270</u> |
| Total deferred outflows of resources | <u>4,590,637</u> | <u>5,975,270</u> |
| Total Assets and Deferred Outflows of Resources | <u>\$ 52,193,225</u> | <u>\$ 49,607,889</u> |
| LIABILITIES AND NET ASSETS | | |
| Current liabilities: | | |
| Accounts payable and accrued expenses | \$ 1,204,718 | \$ 1,818,338 |
| Accrued payroll and withholdings | 351,259 | 301,491 |
| Compensated employee absences | 312,243 | 294,292 |
| Self insurance health plan liability | <u>-</u> | <u>200,000</u> |
| Total current liabilities | <u>1,868,220</u> | <u>2,614,121</u> |
| Noncurrent liabilities: | | |
| Net pension liability | 30,157,849 | 31,193,473 |
| Uninsured liabilities and damage claims | <u>50,000</u> | <u>50,000</u> |
| Total non-current liabilities | <u>30,207,849</u> | <u>31,243,473</u> |
| Total liabilities | <u>32,076,069</u> | <u>33,857,594</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension related | <u>911,201</u> | <u>387,206</u> |
| Total deferred inflows of resources | <u>911,201</u> | <u>387,206</u> |
| NET POSITION: | | |
| Investment in capital assets | <u>32,726,903</u> | <u>21,633,626</u> |
| Unrestricted | <u>(13,520,948)</u> | <u>(6,270,537)</u> |
| Total net position | <u>\$ 19,205,955</u> | <u>\$ 15,363,089</u> |
| Total Liabilities and Net Position and Deferred Inflows of Resources | <u>\$ 52,193,225</u> | <u>\$ 49,607,889</u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the years ended September 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|----------------------|----------------------|
| OPERATING REVENUES | | |
| Passenger fares | \$ 2,082,752 | \$ 2,262,039 |
| Other revenues | <u>346,262</u> | <u>76,579</u> |
| Total operating revenues | <u>2,429,014</u> | <u>2,338,618</u> |
| OPERATING EXPENSES | | |
| Labor | 13,833,973 | 13,715,009 |
| Fringe benefits | 9,572,558 | 9,048,655 |
| Services | 4,921,912 | 3,888,074 |
| Materials and supplies | 1,978,400 | 1,766,149 |
| Utilities | 687,901 | 605,573 |
| Repairs and maintenance | 3,037,372 | 3,112,039 |
| Advertising | 82,748 | 28,168 |
| Pass-thru funding | 4,479,397 | 4,397,301 |
| Casualty and liability costs | 1,696,523 | 1,567,299 |
| Depreciation | 3,272,078 | 2,646,666 |
| Leases and rental | 64,073 | 70,753 |
| Miscellaneous | <u>891,913</u> | <u>660,763</u> |
| Total operating expenses | <u>44,518,848</u> | <u>41,506,449</u> |
| Operating loss | <u>(42,089,834)</u> | <u>(39,167,831)</u> |
| NONOPERATING REVENUES, NET | | |
| Federal grant assistance | 12,081,015 | 13,048,241 |
| Local operating assistance: | | |
| Local finding | 15,000,806 | 14,064,312 |
| Ad valorem tax | 6,604,232 | 6,893,681 |
| Donated facilities | 5,322,138 | - |
| Insurance proceeds | 89,125 | 68,715 |
| Interest income | 59,605 | 39,532 |
| Net gain on disposal of capital assets | <u>13,485</u> | <u>-</u> |
| Total nonoperating revenues, net | <u>39,170,406</u> | <u>34,114,481</u> |
| CAPITAL CONTRIBUTIONS | | |
| Capital contributions - federal grants | <u>6,762,294</u> | <u>297,030</u> |
| Total capital contributions | <u>6,762,294</u> | <u>297,030</u> |
| Change in net position | <u>3,842,866</u> | <u>(4,756,320)</u> |
| Net position, beginning of the year | <u>15,363,089</u> | <u>20,119,409</u> |
| Net position, end of the year | <u>\$ 19,205,955</u> | <u>\$ 15,363,089</u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
STATEMENTS OF CASH FLOWS
For the years ended September 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|--|-------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from customers and users | \$ 2,208,456 | \$ 2,338,618 |
| Payments to suppliers | (18,386,962) | (17,184,859) |
| Payments to employees | <u>(22,665,807)</u> | <u>(20,561,293)</u> |
| Net cash provided by operating activities | <u>(38,844,313)</u> | <u>(35,407,534)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | |
| Ad valorem taxes | 6,604,232 | 6,893,681 |
| Operating grants | <u>27,092,285</u> | <u>27,112,552</u> |
| Net cash provided by non-capital financing activities | <u>33,696,517</u> | <u>34,006,233</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Acquisition or construction of capital assets | (9,162,919) | (1,464,027) |
| Proceeds from sale of capital assets | 133,186 | - |
| Insurance proceeds received from capital assets | 89,125 | 68,715 |
| Capital grants | <u>6,762,294</u> | <u>297,030</u> |
| Net cash provided (used by) capital and related financing activities | <u>(2,178,314)</u> | <u>(1,098,282)</u> |
| CASH USED BY INVESTING ACTIVITIES | | |
| Interest received | <u>59,605</u> | <u>39,532</u> |
| Net cash provided by investing activities | <u>59,605</u> | <u>39,532</u> |
| Net change in cash | (7,266,505) | (2,460,051) |
| Cash at beginning of the year | <u>10,074,255</u> | <u>12,534,306</u> |
| Cash at end of the year | <u><u>\$ 2,807,750</u></u> | <u><u>\$ 10,074,255</u></u> |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Surplus (deficit) from operations | \$ (42,089,834) | \$ (39,167,832) |
| Adjustments to reconcile change in net assets to net cash used for operating activities: | | |
| Provision for uncollectible accounts receivable | - | - |
| Depreciation | 3,272,078 | 2,646,666 |
| Change in assets and liabilities: | | |
| Accounts receivable and grant receivable (net) | (220,558) | 47,775 |
| Inventory | 84,084 | (442,325) |
| Prepaid insurance | (18,795) | 10,816 |
| Utility deposits | 1,611 | (75) |
| Deferred outflows of resources - pension | 1,384,633 | (850,041) |
| Accounts payable and accrued expenses | (613,622) | 936,827 |
| Accrued payroll related expenses | 49,768 | (400,178) |
| Accrued retirement plan contribution | - | - |
| Accrued pension liability | (1,035,624) | 2,818,739 |
| Compensated employee absences | 17,951 | (505,813) |
| Self-insurance liability | (200,000) | - |
| Deferred inflows of resources - pension | <u>523,995</u> | <u>(502,093)</u> |
| Total adjustments | <u>3,245,521</u> | <u>3,760,298</u> |
| Net cash provided by operating activities | <u><u>\$ (38,844,313)</u></u> | <u><u>\$ (35,407,534)</u></u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND REPORTING ENTITY

Organization

The Birmingham-Jefferson County Transit Authority ("the Authority") was incorporated on March 28, 1972, as a nonprofit corporation under the provisions of the Code of Alabama, Act No. 993 enacted at the 1971 Regular Session of the Legislature of Alabama. The Authority provides public transportation services to the municipal residents of Jefferson County, Alabama.

Reporting Entity

The Authority is governed by a nine (9) member board of directors and has separate legal standing from all other units of local government and is fiscally independent of all other units of local government. Therefore, the accompanying financial statements present the financial position of the Authority only. The Authority does not have any component units and is not involved in any joint ventures.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The Authority has applied all applicable GASB pronouncements.

The Authority uses one fund to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts. The fund presented in this report is a Proprietary Fund Type - Enterprise Fund. Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Board of Director's has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

The accompanying financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, under which revenues are recognized when earned and expenses are recognized when they are incurred, regardless of the timing of related cash flows.

Revenues from passenger fares are reported as operating revenues. Transactions which are capital, financing or investing related are reported as non-operating revenues or capital contributions. All expenses related to operating the transit system are reported as operating expenses. The following is a summary of the more significant policies.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Accounting Estimates

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

Revenue Recognition

Operating revenue, which are recorded as earned, are derived substantially from passenger fares and special transit fares.

Federal Capital Contributions

Certain expenditures for transit system capital improvements are funded through the Federal Transportation Administration. Capital funding provided under government grants is considered earned as the related allowable expenditures are incurred and all other eligibility requirements are met.

Grants for capital asset acquisition, facility development and rehabilitation and eligible long-term planning studies are reported in the Statement of Revenues, Expenses and Changes in Net Position, after non-operating revenues.

Pass-Thru Funding

Various local entities receive federal grant assistance from the Federal Transportation Administration through the Authority. The Authority, in turn, administers and distributes these funds to the local entities. The federal pass-thru grant assistance is reported in nonoperating revenues and the pass-thru funding expenses are reported in operating expenses in the accompanying statements of revenues, expenses and changes in net position. For the years ended September 30, 2017 and 2016, federal pass-thru grant assistance totaled \$4,479,397 and \$4,301,896, respectively, and pass-thru funding expenses totaled \$4,479,397 and \$4,397,301, respectively.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents include cash on hand, demand deposits and money market accounts.

Investments

State statutes authorize the Authority to invest in U.S. government obligations, or in bonds in the State of Alabama or in any country or municipality therein, or in certificates of deposit collaterally secured by a pledge of the U.S. government obligations.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Receivables

Receivables are reported at their gross value when earned and are reduced by the estimated portion that is expected to be uncollectible. The allowance for uncollectible amounts is based on collection history. When continued collection activity results in receipt of amounts previously written off, revenue is recognized for the amount collected.

Accounts receivable are recognized by the Authority for ticket sales and local operating assistance that has not been received. The uncollected receivables represent a credit risk from possible nonpayment by customers and local governments. During the years ended September 30, 2017 and 2016, the expense for allowance for uncollectible accounts receivable was \$4,882,427 and \$-0- respectively.

A grant receivable is recognized by the Authority for the portion of the grant award not yet received. Consequently, the uncollected receivable represents a credit risk from possible nonpayment by the grantor. Management believes that all grants receivable are fully collectible.

Inventory

Inventory is stated at average cost. It consists of parts, fuel and lubricants used for operating the Authority's buses and other vehicles and are accounted for on the consumption method.

Restricted Assets

Restricted assets consist of cash which is restricted for the Authority's self-insurance healthcare plan.

Capital Assets

Capital assets, which include property, plant, rolling stock (buses and other vehicles) and equipment, are reported in the statement of net position at historical cost or at fair value at date of donation, less accumulated depreciation. Depreciation has been provided over the estimated useful lives using the straight-line method. Estimated useful lives by asset category are as follows:

| | <u>Estimated Useful Life</u> |
|----------------------------|-------------------------------------|
| Buildings and improvements | 20 - 31.5 years |
| Buses and other vehicles | 10 - 12 years |
| Machinery and equipment | 5 years |
| Furniture and fixtures | 5 years |

Cost of constructed capital assets includes interest during the construction period. No depreciation is provided on construction in progress until construction is substantially complete and the asset is placed in service.

When property and equipment are disposed of, the related cost and accumulated depreciation are removed from the accounts with gains or losses on disposition being reflected in current operations. The Authority capitalizes all capital assets in excess of \$500. Maintenance and repairs are expensed as incurred.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Compensated Absences

Compensated employee absences consist of vacation leave and sick leave. The Authority's employees earn vacation leave at graduated rates based on their length of service (two weeks per year after one year of service). In addition, employees receive five personal days and one floating holiday. Contract employees are eligible for sick leave after one year. Contract employees receive seven sick days per year with a maximum of 184 days. Effective December 1, 2005, employees that retire with 15 years or more of service will be paid a percentage of their available sick leave balance. This amount will be calculated and paid after the employee has retired, but within 60 days from their last date of service. Contract employees receive vacation based on length of service (two weeks per year after one year of service). An accrual is recorded for accumulated unpaid compensated absences. As of September 30, 2017 and 2016, accrued compensated employee absences totaled \$312,243 and \$294,292, respectively.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Authority had two items that qualified for reporting in this category. The pension contribution subsequent to the measurement date and assumption changes from inputs into the net pension liability estimates are consumptions of net position in future periods, resulting in recognition as deferred outflows of resources.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority had two items that qualified for reporting in this category. The net difference between projected and actual investment earnings on pension plan investments and the difference between expected and actual experience estimates are acquisitions of net position which apply to future periods, resulting in recognition as a deferred inflow of resources.

Advertising Costs

Advertising costs are expensed as incurred.

NOTE 3 - CASH AND CASH EQUIVALENTS

The Authority's cash and cash equivalents are subject to several types of risk, which are examined in more detail below.

Custodial Credit Risk of Bank Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits (in excess of FDIC insurance) may not be returned to it. At September 30, 2017, the carrying amount of the Authority's bank deposits and cash on hand was \$2,807,751 and the bank balance was \$2,080,809.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - CASH AND CASH EQUIVALENTS (Cont'd)

The Authority's deposit policy, for custodial credit risk, limits deposits to financial institutions that are members of the Alabama State Treasury's Security for Alabama Funds Enhancement (SAFE) Program. Under the SAFE program, the Authority's funds are protected through a collateral pool administered by the Alabama State Treasury. Certain banks holding deposits belonging to the state, counties, cities, or agencies of any of these entities must pledge securities as collateral against these deposits. In the event of the failure of a bank, securities pledged by that bank would be liquidated by the State Treasurer to replace the public deposits. If the securities pledged failed to produce adequate funds for that purpose, every bank participating in the pool would share the liability for the remaining balance.

Concentration of Credit Risk

Concentration of credit risk is the inability to recover the value of deposits, investments, or collateral securities in the possession of an outside party caused by a lack of diversification (investments acquired from a single issuer). The Authority's cash deposits are held in several financial institutions and are fully insured by the Federal Deposit Insurance Corporation (FDIC) and the SAFE program.

NOTE 4 - FAIR VALUE MEASUREMENTS

SFAS No. 157, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy consists of three broad levels, described as follows:

Level 1 - Inputs that consist of unadjusted quoted prices for identical assets in active markets that the Authority has the ability to access.

Level 2 - Inputs consist of 1) quoted prices for similar assets in active markets, 2) quoted prices for identical or similar assets in inactive markets, 3) inputs other than quoted prices that are observable, and 4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified (contractual) term, the Level 2 input must be observable for substantially the full term.

Level 3 - Inputs consist of unobservable inputs where there is little or no market activity, and the reporting entity makes estimates and assumptions related to the pricing of the asset including assumptions regarding risk.

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

Certificates of deposit, money market accounts and United States Government securities - The carrying amount approximates fair value.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4 - FAIR VALUE MEASUREMENTS (Cont'd)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Authority believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

All of the Authority's money market accounts are Level 1 investments (See Note 2).

NOTE 5 - CASH RESERVES AND RESTRICTIONS

The Authority maintains a self-insurance health plan which is more fully discussed in Note 12 for which it maintains certain cash reserves for the funding of this plan. This reserve, which is included in cash and cash equivalents – restricted in the statements of net position, totaled \$200,000 as of September 30, 2017 and 2016, respectively. The self-insurance health plan reserves are accrued as a liability in the accompanying statements of net position.

NOTE 6 - INVENTORY

As of September 30, 2017 and 2016, inventory consisted of the following:

| | September 30, | |
|--------------------------|----------------------------|----------------------------|
| | <u>2017</u> | <u>2016</u> |
| Diesel fuel supply | \$ 25,457 | \$ 75,920 |
| Unleaded fuel supply | 19,840 | 12,276 |
| Parts, oil and lubricant | <u>1,820,624</u> | <u>1,861,809</u> |
| Total inventory | <u><u>\$ 1,865,921</u></u> | <u><u>\$ 1,950,005</u></u> |

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BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017, was as follows:

| | Balance at 10/01/16 | Additions | Deductions | Balance at 09/30/17 |
|--|------------------------|----------------------|-----------------------|------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 2,856,622 | \$ - | \$ - | \$ 2,856,622 |
| Construction in progress | 231,169 | 2,039,003 | (1,923,985) | 346,187 |
| Total capital assets not being depreciated | 3,087,791 | 2,039,003 | (1,923,985) | 3,202,809 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 5,321,508 | 5,627,439 | (45,283) | 10,903,664 |
| Buses and vehicles | 36,416,441 | 7,317,818 | (6,072,733) | 37,661,526 |
| Machinery and equipment | 6,268,545 | 801,753 | (111,093) | 6,959,205 |
| Furniture and fixtures | 925,690 | 623,028 | (100,430) | 1,448,288 |
| Total capital assets being depreciated | 48,932,184 | 14,370,038 | (6,329,539) | 56,972,683 |
| Less accumulated depreciation | 30,386,349 | 3,272,078 | 6,209,838 | 27,448,589 |
| Total capital assets being depreciated, net | 18,545,835 | 11,097,960 | (119,701) | 29,524,094 |
| Total capital assets, net | <u>\$ 21,633,626</u> | <u>\$ 13,136,963</u> | <u>\$ (2,043,686)</u> | <u>\$ 32,726,903</u> |

| | Balance at 10/01/15 | Additions | Deductions | Balance at 09/30/16 |
|--|------------------------|-----------------------|---------------------|------------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 2,856,622 | \$ - | \$ - | \$ 2,856,622 |
| Construction in progress | 363,518 | 47,510 | (179,859) | 231,169 |
| Total capital assets not being depreciated | 3,220,140 | 47,510 | (179,859) | 3,087,791 |
| Capital assets being depreciated: | | | | |
| Buildings and improvements | 5,304,903 | 26,666 | (10,061) | 5,321,508 |
| Buses and vehicles | 35,388,512 | 1,328,957 | (301,028) | 36,416,441 |
| Machinery and equipment | 6,107,426 | 163,890 | (2,771) | 6,268,545 |
| Furniture and fixtures | 925,511 | 76,863 | (76,864) | 925,690 |
| Total capital assets being depreciated | 47,726,352 | 1,596,376 | (390,544) | 48,932,184 |
| Less accumulated depreciation | 28,130,227 | (2,646,666) | 390,544 | (30,386,349) |
| Total capital assets being depreciated, net | 19,596,125 | (1,050,290) | - | 18,545,835 |
| Total capital assets, net | <u>\$ 22,816,265</u> | <u>\$ (1,002,780)</u> | <u>\$ (179,859)</u> | <u>\$ 21,633,626</u> |

Intermodal Transportation Center

During the year ended September 30, 2017, construction for the Authority's new Intermodal Transportation Center ("Center") continued. The Center will serve as a multi-use transportation hub bringing together local, regional and national rail, bus and automotive transportation resources and access. The Authority, who will manage and operate the Center once completed, agreed to participate in a turnkey project with the City of Birmingham, in which the City will manage and fund the construction of the Center. The City was the recipient of a Federal Transit Administration grant that, along with local matching funds, will fund the construction of the Center. Upon completion, which is anticipated by the end of first quarter of fiscal year 2018, the Authority will assume ownership and operation of the Center from the City and will record the Center and all the related assets into its capital assets. It is anticipated that the Center will cost approximately \$35 million to construct and bring into operation.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7 - CAPITAL ASSETS (Cont'd)

The Center is being constructed on the grounds of the Authority's previous transportation hub facility more commonly known as the Old Central Station which was razed in preparation for construction of the new Center.

Central Station

During the year ended September 30, 2017, the Authority completed the construction of the Central Station ("Station") as part of a turnkey project with the City of Birmingham. The project was completed in the third quarter of fiscal year 2017. The Station and all the related assets cost \$5,322,138 was completed and donated by the City of Birmingham and is recorded in the Authority's capital assets.

Construction in Progress

The Authority's construction in progress relates to smaller ongoing projects such as bus shelters, etc. that are typically completed within one year. There are no additional significant costs expected to be recorded to complete these projects. During fiscal year 2016, the Authority entered into a contract for \$3.7 million to install automatic vehicle locators and automatic passenger counters on fixed-route and paratransit vehicles. This project was completed during fiscal year 2017.

Net Gain/Loss on Disposal of Capital Assets

Net gain on the disposal of capital assets for the year ended September 30, 2017 consisted of the following:

| | <u>September 30, 2017</u> |
|--|--------------------------------------|
| Gain from auctioned capital assets - buses | \$ 49,339 |
| Losses from other miscellaneous disposals and scrapped assets | <u>(35,854)</u> |
| Total net gain from the disposal of capital assets | <u>\$ 13,485</u> |

There was no net gain/loss on the disposal of capital assets for the year ended September 30, 2016.

NOTE 8 - PENSION PLAN

Plan Description

The Authority (the "Employer") maintains a trustee, single-employer, defined benefit pension plan covering substantially all full-time permanent union employees. The Employees' Contributory Retirement Plan (the "Plan") is governed by the terms of the employees' collective bargaining agreement and is administered by a Retirement Allowance Committee (the "Committee") composed of three members appointed by the Employer and three members appointed by the Union.

Substantially all non-temporary, full-time employees who have completed sixty (60) days of continuous service are covered by the Plan. Employee participants are entitled to an annual retirement payable monthly for life, in an amount based upon compensation and credited service. The Plan also provides death and disability benefits.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - PENSION PLAN (Cont'd)

Membership

At December 31, 2017, pension plan membership consisted of the following:

| | |
|---|----------------|
| Inactive plan members or beneficiaries currently receiving benefits | 187 |
| Inactive plan members entitled to but not receiving benefits | 61 |
| Active plan members | <u>220</u> |
| Total | <u>468</u> |

Contributions

The Employer and the Employees shall contribute to the Plan based upon a percentage of compensation as required by the collective bargaining agreement. The Committee establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members. For the year ended September 30, 2017, the active member contribution rate was 8.0 percent of annual pay, and the Authority's contribution rate was 27.47% and 27.47% percent of annual covered-employee payroll for the years ended September 30, 2017 and 2016, respectively. The Authority's contributions to the Plan were \$2,153,960 and \$2,070,714 for the years ended September 30, 2017 and 2016, respectively.

Benefits

Retirement benefits for plan members are calculated as 1.3333 percent of the member's final average earnings (defined as the average of the highest five consecutive or non-consecutive salaries of the last ten years) times the member's years of service. Benefits earned prior to 2014 are not reduced if the participant retires at age 62 or older with at least 5 years of continuous service or at age 55 with at least 30 years of continuous service. Benefits earned after 2013 are unreduced at age 65. Participants must be at least age 55 to receive reduced early retirement benefits. All plan members are eligible for disability benefits after 5 years of service. Disability retirement benefits are determined in the same manner as retirement benefits. Death benefits equals a refund of employee contributions with accumulated interest at 4%. A plan member who leaves the Authority service may withdraw his or her contributions, plus any accumulated interest.

Benefit terms provide for a cost-of-living adjustment (COLA) review every two years for each member's retirement allowance subsequent to the member's retirement date. Any adjustment for COLA is at the sole and absolute discretion of the Committee.

Net Pension Liability

Effective October 1, 2013, the Authority implemented the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which significantly changed the County's accounting for pension amounts. The information disclosed below is presented in accordance with this new standard.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - PENSION PLAN (Cont'd)

The Authority's net pension liability was measured as of December 31, 2016 (for the Authority's September 30, 2017 fiscal year end) and December 31, 2015 (for the Authority's September 30, 2016 fiscal year end), and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates.

Actuarial assumptions. The total pension liability in the December 31, 2016 and 2015 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5 % for 2016 and 2015

Salary increases: 2.5% (at the assumed inflation rate) for 2016 and 2015

Investment rate of return: 6.50%, net of pension plan investment expense, including inflation for 2016 and 2015;

7.25%, net of pension plan investment expense, including inflation for 2013

Mortality rates for the 2016 valuation were based on the RP-2014 Blue Collar projected to 2021 based on Scale MP-2016. This is a change from the prior valuation used in 2015 which used mortality rates based on the RP-2014 Blue Collar projected to 2020 with Scale MP-2015.

The actuarial assumptions used in the December 31, 2016 and 2015 valuation were based, for retirement and withdrawal rates, on the results of an actuarial experience study performed in 2013. The remaining assumptions are reviewed annually.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2015 are as follows:

| <u>Asset Class</u> | <u>Target Asset Allocation</u> | <u>Long-Term Expected Portfolio Real Rate of Return</u> |
|--------------------|--------------------------------|---|
| Cash | 2.00% | 2.00% |
| Fixed Income | 33.00% | 4.00% |
| Equities | 65.00% | 8.00% |

Discount rate. The discount rate used to measure the total pension liability for 2016 was 4.10 percent, a increase from 3.90 percent in the 2015 valuation. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - PENSION PLAN (Cont'd)

position was projected to be available to make projected future benefit payments of current plan members until 2025. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments until 2025 to determine the total pension liability. For projected benefit payments of current plan members after 2025, the index rate of 20-year, tax-exempt general obligation municipal bonds with an average rating of AA or higher – which was percent 3.25 percent (2016) and 3.25 percent (2015) and was determined based on quoted market prices at year end – were used. The discount rate of 4.10 percent (2016) and 3.90 percent (2015) was the single rate which, when applied to all projected benefit payments, resulted in the same present value of benefit payments when the above discussed calculations are combined.

Changes in the Net Pension Liability. The changes in the components of the net pension liability of the Authority for the years ended September 30, 2017 and 2016, were as follows:

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) |
|---|--|--|--|
| Balances as of October 1, 2016 | \$ 40,452,105 | \$ 9,258,632 | \$ 31,193,473 |
| Changes for the year: | | | |
| Service cost | 1,161,542 | - | 1,161,542 |
| Interest cost | 1,570,291 | - | 1,570,291 |
| Assumption changes | (956,800) | - | (956,800) |
| Contributions - employer | - | 2,121,951 | (2,121,951) |
| Contributions - employee | - | 830,319 | (830,319) |
| Net investment income | - | 605,903 | (605,903) |
| Difference between expected and actual experience | 507,184 | (71,043) | 578,227 |
| Benefit payments | (2,699,531) | (2,699,531) | - |
| Administrative expense | - | (126,840) | 126,840 |
| Net changes | (417,314) | 660,759 | (1,078,073) |
| Balances at September 30, 2017 | \$ 40,034,791 | \$ 9,919,391 | \$ 30,115,400 |

The Plan's fiduciary net position as a percentage of the total pension liability 24.8%

| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a) - (b) |
|---|--|--|--|
| Balances as of October 1, 2015 | \$ 37,945,115 | \$ 9,570,381 | \$ 28,374,734 |
| Changes for the year: | | | |
| Service cost | 1,166,206 | - | 1,166,206 |
| Interest cost | 1,540,341 | - | 1,540,341 |
| Assumption changes | 1,697,853 | - | 1,697,853 |
| Contributions - employer | - | 1,695,362 | (1,695,362) |
| Contributions - employee | - | 548,375 | (548,375) |
| Net investment income | - | 609,252 | (609,252) |
| Difference between expected and actual experience | 643,268 | (526,442) | 1,169,710 |
| Benefit payments | (2,540,678) | (2,540,678) | - |
| Administrative expense | - | (97,618) | 97,618 |
| Net changes | 2,506,990 | (311,749) | 2,818,739 |
| Balances at September 30, 2016 | \$ 40,452,105 | \$ 9,258,632 | \$ 31,193,473 |

The Plan's fiduciary net position as a percentage of the total pension liability 22.9%

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - PENSION PLAN (Cont'd)

The required schedule of changes in the Authority's net pension liability and related ratios immediately following the notes to the financial statements presents multiyear trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate. The following presents the net pension liability of the Authority, calculated using the discount rate of 4.10 percent (for 2017) and 3.90 percent (for 2016), as well as what the Authority's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

| September 30, 2017 | | | |
|-----------------------------------|--------------------------------|--|--------------------------------|
| | 1% Decrease (3.10%) | Current Discount Rate (4.10%) | 1% Increase (5.10%) |
| Authority's net pension liability | <u>\$34,736,451</u> | <u>\$30,115,400</u> | <u>\$26,253,493</u> |

| September 30, 2016 | | | |
|-----------------------------------|--------------------------------|--|--------------------------------|
| | 1% Decrease (2.90%) | Current Discount Rate (3.90%) | 1% Increase (4.90%) |
| Authority's net pension liability | <u>\$35,809,008</u> | <u>\$31,193,473</u> | <u>\$27,316,371</u> |

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2016 and the current sharing pattern of costs between employer and employee.

In determining the Plan Fiduciary Net Position utilized by the Authority in the calculation of the net pension liability, the Plan utilizes the following accounting policies:

Basis of Accounting. The Plan utilizes the accrual basis of accounting in determining the Fiduciary Net Position.

Method Used to Value Investments. Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The net appreciation (depreciation) in the fair value of investments held by the Plan is recorded as an increase (decrease) to net investment income.

Contributions. Contributions are recognized when paid or legally due to the Plan. Receivables would be recorded in the Plan Fiduciary Net Position only for contributions due pursuant to legal requirements.

Benefit Payments. Benefits to retired participants are recorded when paid in accordance with the terms of the Plan.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8 - PENSION PLAN (Cont'd)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the years ended September 30, 2017 and 2016, the Authority recognized pension expense of \$2,990,727 and \$3,673,980, respectively, related to this plan. At September 30, 2017 and 2016, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | <u>September 30, 2017</u> | | <u>September 30, 2016</u> | |
|--|---|--|---|--|
| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
| Changes in assumptions | \$ 1,840,877 | \$ 717,600 | \$ 3,410,119 | \$ - |
| Employer contributions subsequent to measurement date | 1,639,184 | - | 1,607,763 | - |
| Investment gains (losses) | 408,554 | - | 474,937 | - |
| Difference between expected and actual experience | <u>702,022</u> | <u>193,601</u> | <u>482,451</u> | <u>387,206</u> |
| Total | <u>\$ 4,590,637</u> | <u>\$ 911,201</u> | <u>\$ 5,975,270</u> | <u>\$ 387,206</u> |

Authority contributions subsequent to the December 31, 2016 measurement date of \$1,639,184 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended September 30, 2017. Authority contributions subsequent to the December 31, 2015 measurement date of \$1,607,763 are reported as deferred outflows of resources and were recognized as a reduction of the net pension liability in the year ended September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Plan are recognized as a component of future pension expense. These other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Plan as of September 30, 2017 will be recognized as a component of pension expense as follows:

| | <u>FYE September 30</u> |
|-------|-----------------------------|
| 2018 | \$ 1,561,480 |
| 2019 | 457,474 |
| 2020 | 7,091 |
| 2021 | <u>14,207</u> |
| Total | <u>\$ 2,040,252</u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - DEFINED CONTRIBUTION PLAN

The Authority is the sponsor of a defined contribution money purchase pension plan for administrative employees (the "Administrative Plan"). Under the Administrative Plan, for employees who have completed one-half year of continuous full-time service, the Authority contributes 5% of annual compensation of eligible non-contract employees. The participants are fully vested in their accounts if they were participating in the Administrative Plan on the effective date (November 29, 1995). Otherwise, employees will become fully vested after completing one year of credit service. Retirement plan expense for the Administrative Plan for the years ended September 30, 2017 and 2016 was \$71,676 and \$77,083, respectively. Investments in the Administrative Plan are managed by the Plan Administrator.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Authority expects such amounts, if any, to be immaterial.

In the normal course of its operations, the Authority is involved in various legal proceedings. In the opinion of management, any liability resulting from such proceedings would not have a material adverse effect on the Authority's financial statements.

NOTE 11 - RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees or others; and natural disasters.

An estimated liability of \$50,000 has been reported as of September 30, 2017 and 2016, for outstanding claims or for any potential claims incurred but not reported as of that date. In addition, the Authority maintains commercial liability insurance coverage for such events. Settled claims have not exceeded these commercial coverages by any material amounts during the years ended September 30, 2017, 2016 and 2015.

NOTE 12 - SELF-INSURANCE PLAN

The Authority began a self-insured health insurance program in March of 2004. The Authority decided to discontinue this program during fiscal year 2016. However, the Authority will maintain a security deposit for the discontinued self-insurer until all claims have been finally adjudicated and fully paid, and all expenses and assessments have been paid. The estimated liability for the fund balance at September 30, 2017 and 2016 was \$-0- and \$200,000, respectively. Activity within the program for the years ended September 30, 2017 and 2016 are as follows:

| | Beginning Balance | Employer Contributions & Changes in Estimates | Claims Paid | Ending Balance |
|------|------------------------------|--|------------------------|---------------------------|
| 2017 | \$ 200,000 | \$ 11,941 | \$ (211,941) | \$ - |
| 2016 | \$ 200,000 | \$ 2,295,193 | \$ (2,295,193) | \$ 200,000 |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS

NOTE 13 - SUBSEQUENT EVENTS

Management is required to disclose certain significant events that occur after fiscal year-end but before financial statement issuance. Management has evaluated events occurring through September 17, 2018, the date the financial statements were available to be issued.

In December 2017, the City of Birmingham informed the Authority that it objected to the \$4,882,427 increase in the amount owed to the Authority and would not pay it. As a result of this, \$4,882,427 of the receivable of the City of Birmingham was recognized uncollectible.

NOTE 14 - MANAGEMENT REVIEW

Management of the Authority has reviewed the financial statements and the related notes on September 17, 2018.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
Schedules of Changes in Net Pension Liability and Related Ratios
Last 4 Fiscal Years

| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Total Pension Liability | | | | |
| Service cost | \$ 1,161,542 | \$ 1,166,206 | \$ 1,057,978 | \$ 1,027,911 |
| Interest on total pension liability | 1,570,291 | 1,540,341 | 1,576,190 | 1,683,375 |
| Difference between expected and actual experience | 507,184 | 643,268 | (774,416) | - |
| Changes of assumptions | (956,800) | 1,697,853 | 5,190,424 | - |
| Benefit payments | <u>(2,699,531)</u> | <u>(2,540,678)</u> | <u>(2,544,428)</u> | <u>(2,417,679)</u> |
| Net change in total pension liability | (417,314) | 2,506,990 | 4,505,748 | 293,607 |
| Total pension liability - beginning | <u>40,452,105</u> | <u>37,945,115</u> | <u>33,439,367</u> | <u>33,145,760</u> |
| Total pension liability - ending (a) | <u><u>\$ 40,034,791</u></u> | <u><u>\$ 40,452,105</u></u> | <u><u>\$ 37,945,115</u></u> | <u><u>\$ 33,439,367</u></u> |
| Plan fiduciary net position | | | | |
| Contributions - employer | \$ 2,121,951 | \$ 1,695,362 | \$ 1,791,621 | \$ 1,694,895 |
| Contributions - employee | 830,319 | 548,375 | 552,243 | 427,971 |
| Net investment income | 534,860 | 82,810 | 573,434 | 1,232,788 |
| Benefit payments | (2,699,531) | (2,540,678) | (2,544,428) | (2,417,679) |
| Administrative expenses | <u>(126,840)</u> | <u>(97,618)</u> | <u>(97,236)</u> | <u>(108,721)</u> |
| Net change in plan fiduciary net position | 660,759 | (311,749) | 275,634 | 829,254 |
| Plan fiduciary net position - beginning | <u>9,258,632</u> | <u>9,570,381</u> | <u>9,294,747</u> | <u>8,465,493</u> |
| Plan fiduciary net position - ending (b) | <u><u>\$ 9,919,391</u></u> | <u><u>\$ 9,258,632</u></u> | <u><u>\$ 9,570,381</u></u> | <u><u>\$ 9,294,747</u></u> |
| Net position liability - ending (a)-(b) | <u><u>\$ 30,115,400</u></u> | <u><u>\$ 31,193,473</u></u> | <u><u>\$ 28,374,734</u></u> | <u><u>\$ 24,144,620</u></u> |
| Plan fiduciary net position as a percentage of the total pension liability | 24.8% | 22.9% | 25.2% | 27.8% |
| Covered employee payroll | \$ 8,221,789 | \$ 7,537,875 | \$ 6,661,969 | \$ 7,547,328 |
| Net pension liability as a percentage of covered-employee payroll | 366.3% | 413.8% | 425.9% | 319.9% |

Notes to the Schedule

The schedule will present 10 years of information once it is accumulated.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION
Schedules of Contributions
Last 4 Years

| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|------------------|------------------|------------------|------------------|
| Contractually required contribution | \$ 2,153,372 | \$ 2,070,714 | \$ 1,680,806 | \$ 1,836,899 |
| Contributions in relation to the contractually required contribution | <u>2,153,372</u> | <u>2,070,714</u> | <u>1,680,806</u> | <u>1,836,899</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Covered-employee payroll | \$ 8,221,789 | \$ 7,537,875 | \$ 6,929,833 | \$ 7,400,275 |
| Contributions as a percentage of covered-employee payroll | 26.19% | 27.47% | 24.25% | 24.82% |

Notes to the Schedule

| | |
|---------------------------------------|---------------------------------------|
| Valuation Date | January 1 of each year |
| Cost Method | Traditional Unit Credit |
| Actuarial Asset Valuation Method | Trustee value as of measurement date |
| Assumed Rate of Return on Investments | 6.5% |
| Projected Salary Increases | 2.5% (assumed rate of inflation) |
| Cost-of-Living Adjustment | None |
| Amortization Method | Level dollar amount on a closed basis |

The schedule will present 10 years of information once it is accumulated.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Birmingham-Jefferson County Transit Authority ("the Authority") which comprise the statements of net position as of September 30, 2017 and 2016, and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report thereon dated September 17, 2018. Our report includes a reference to the change in accounting principle resulting from the implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as well as Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, as of October 1, 2013.

Internal Control Over Financial Reporting

In planning and performing our audits of the basic financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Birmingham, Alabama
September 17, 2018

Bank, Finley White & Co.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of Directors of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama**

Report on Compliance for Each Major Federal Program

We have audited Birmingham-Jefferson County Transit Authority's ("the Authority") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended September 30, 2017. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2017.



Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2017-003. Our opinion on each major federal program is not modified with respect to these matters.

The Authority's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2017-001, 2017-002 and 2017-003, that we consider to be significant deficiencies.

The Authority's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Authority's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



To the Board of Directors of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama

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The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Birmingham, Alabama
September 17, 2018

Bank, Finley White & Co.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2017

| Direct Program: | | | |
|---|---------------|----------------------|----------------------|
| U. S. Department of Transportation - | | | |
| Direct Programs | CFDA | Passed- | Funds |
| | Number | through | Expended |
| | | to | |
| | | Subrecipients | |
| Federal Transit Capital Investment Grants | 20.500 | | \$ 867,678 |
| Federal Transit Formula Grants | 20.507 | | 11,814,739 |
| Bus and Bus Facilities Formula Grants | 20.526 | | 1,828,245 |
| Total Federal Transit Cluster | | | 14,510,662 |
| Capital Assistance Program for Elderly Persons and Persons with Disabilities | 20.513 | \$ 3,620,923 | 4,012,069 |
| Job Access Reverse Commute | 20.516 | 240,199 | 263,200 |
| New Freedom Program | 20.521 | 49,250 | 64,222 |
| Total Transit Services Programs Cluster | | <u>3,910,372</u> | <u>4,339,491</u> |
| Total Expenditures of Federal Awards | | <u>\$ 3,910,372</u> | <u>\$ 18,850,153</u> |

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards include the federal grant activity of the Birmingham-Jefferson County Transit Authority ("the Authority") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2017

Section I--Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☒ Yes ☐ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR Section 200.516(a)? ☒ Yes ☐ No

Identification of major programs:

CFDA Numbers

20.500 and 20.507

Name of Federal Program or Cluster

Federal Transit Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

Section II--Financial Statement Findings

None reported.

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2017

Section III--Federal Award Findings and Questioned Costs

Item 2017-001 – Procurement policy: Contract Award Requirements

Condition: The Authority failed to follow its Procurement policy regarding contract award requirements. Contractor verification via EPLS was not completed at the time of contract award.

Criteria: Per BJCTA Procurement Policies and Procedures Appendix D Contract Award Requirements "...BJCTA must also ensure that the contractor is not listed as a debarred or suspended contractor on the Federal Excluded Party List System (EPLS), which is maintained by the General Services Administration (GSA), at the time of contract award...BJCTA must make a written determination of the responsibility of the contractor and include such determination in the applicable contract file."

Cause of Condition: Procedures in place to ensure that contractor verification is complete prior to contractor award were not followed.

Effect of Condition: Significant deficiency was found in the Authority's internal controls over compliance for Procurement, Debarment and Suspension objective for the following contracts:

| RFP Number | CFDA Number | Program (or Cluster) Name | Finding |
|-------------------|--------------------|--------------------------------------|---|
| 16-04 | 20.507 | Federal Transit Formula Grants | Contractor verification not completed |
| 17-13 | 20.507 | Federal Transit Formula Grants | Contractor verification not completed |
| 16-24 | 20.507 | Federal Transit Formula Grants | Contractor verification not completed at time of contract award |

Auditor's Recommendation: It is recommended that the Authority ensures completion of the contractor verification via EPLS and written documentation is included in the contract file to be presented to the board for review, prior to approval and before the contract is awarded.

Views of Responsible Officials and Planned Corrective Actions: The Authority agrees with finding. The official responsible for oversight of the procurement process has been reminded of the procedures and Auditor's recommendation will be implemented.

Item 2017-002 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards

Condition: The Authority failed to properly record the disposal of bus acquired under federal awards.

Criteria: The disposition of equipment acquired under Federal awards should be properly reflected in the property records. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the Federal award identification number), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property (2 CFR section 200.313(d)(1)).

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2017

Item 2017-002 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards (Cont'd)

Cause of Condition: The Authority received the appropriate approval from FTA to transfer vehicle to another agency. Procedures were followed to transfer the vehicles accordingly. However the information for the transferred vehicles was inappropriately reported by the Maintenance Department which led to the error recorded by the Accounting department.

Effect of Condition: Significant deficiency in the Authority's internal controls over compliance for Equipment/Real Property Management: Disposition of Equipment acquired under federal awards was found as below:

| CFDA Number | Program (or Cluster) Name | Finding |
|--------------------|----------------------------------|--|
| 20.507 | Federal Transit Formula | Agency donated an asset to another Transit authority as approved by FTA. Authority recorded the wrong asset as donated. Both assets were identical therefore there is no impact to the financial statements. |

Auditor's Recommendation: Error was clerical and isolated in nature. However auditor recommends the Authority develop an internal control process to reconcile disposition data included in property records are accurate and complete.

Views of Responsible Officials and Planned Corrective Actions: The Authority agrees with finding. Vehicle records have been corrected and bus has been reinstated. The Authority will consider implementation Auditor's recommendation.

Item 2017-003 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards

Condition: The Authority failed to reimburse the FTA the federal portion of proceeds received from disposition of an asset.

Criteria: Per Uniform Guidance grant recipients are required to reimburse the Federal portion of the current market value or sales proceeds for disposition of equipment acquired under grants and cooperative agreements with a current per-unit fair market value of \$5000 or more. The amount is calculated by multiplying the current market value or sale proceeds by the Federal agency's participation in total project costs (2 CFR section 200.313(e) and 200.41).

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the year ended September 30, 2017

Item 2017-003 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards (Cont'd)

Cause of Condition: Procedures in place to ensure that reimbursement was provided to the granting agency was not followed. The Authority received the appropriate approval from FTA to dispose vehicles and disposition procedures were appropriately followed. The funds received from disposition were used to purchase other fleet vehicles, however FTA was not properly notified of sale proceeds and proper approval was not received prior to use of funds.

Effect of Condition: Significant deficiency in the Authority's compliance and internal control over compliance for Equipment/Real Property Management objective disposition of equipment acquired under federal awards was found as listed below:

| CFDA Number | Program (or Cluster) Name | Finding |
|--------------------|----------------------------------|---|
| 20.507 | Federal Transit Formula | FTA reimbursement was not made for asset number 70003 |

Auditor's Recommendation: It is recommended that the Authority follow all procedures for asset disposal consistently.

Views of Responsible Officials and Planned Corrective Actions: The Authority agrees with the finding. Fair Market Analysis was performed on the asset and there was no federal interest left in the trolley at time of disposal since it had met its useful life. A request of concurrence has been made from the granting authority. Persons with that responsibility have been reminded of procedures.

To the Board of Directors and Christopher Ruffin,
Executive Director (Interim) of the
Birmingham-Jefferson County Transit Authority
Birmingham, Alabama

In planning and performing our audit of the financial statements of the business-type activities of the Birmingham-Jefferson County Transit Authority as of and for the year ended September 30, 2017 (the "Authority"), in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control presented in Attachment A to this letter to be significant deficiencies.

During our audit, we also became aware of the following deficiencies in internal control other than significant deficiencies or material weaknesses, and other matters that are opportunities for strengthening internal controls and operating efficiency. These deficiencies are identified in Attachment B to this letter.



To the Board of Directors and Christopher Ruffin,
Executive Director (Interim)
Birmingham-Jefferson County Transit Authority
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We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

Birmingham, Alabama
September 17, 2018

Bank, Finley White & Co.

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
DEFICIENCIES IN INTERNAL CONTROL**

Item 2017-001 – Procurement Policy: Contract Award Requirements

Condition: The Authority failed to follow its Procurement policy regarding contract award requirements.

Criteria: Per BJCTA Procurement Policies and Procedures Appendix D Contract Award Requirements "...BJCTA must also ensure that the contractor isn't listed as a debarred or suspended contractor on the Federal Excluded Party List System (EPLS), which is maintained by the General Services Administration (GSA), at the time of contract award...BJCTA must make a written determination of the responsibility of the contractor and include such determination in the applicable contract file."

Cause of Condition: Procedures in place to ensure that contractor verification is complete prior to contractor award were not followed.

Effect of Condition: Significant deficiency was found in the Authority's internal controls over compliance for Procurement, Debarment and Suspension objective for the following contracts:

| RFP Number | CFDA Number | Program (or Cluster) Name | Finding |
|-------------------|--------------------|----------------------------------|--|
| 16-04 | 20.507 | Federal Transit Formula Grants | Contractor verification not completed |
| 17-13 | 20.507 | Federal Transit Formula Grants | Contractor verification not completed |
| 16-24 | 20.507 | Federal Transit Formula Grants | Contractor verification was completed after the award was made |

Auditor's Recommendation: It is recommended that the Authority ensures completion of the contractor verification and written documentation is included in the contract file to be presented to the board for review, prior to approval and before the contract is awarded.

Item 2017-002 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards

Condition: The Authority failed to comply with Uniform Guidance requirements for disposition of equipment acquired under federal awards.

Criteria: The disposition of equipment acquired under Federal awards should be properly reflected in the property records.

Cause of Condition: The Authority received the appropriate approval from FTA to transfer vehicles to another agency. Procedures were followed to transfer the vehicles accordingly. However, the information for the transferred vehicles was inappropriately reported by the Maintenance Department which led to the error recorded by the Accounting department.

Effect of Condition: Significant deficiency in the Authority's internal controls over compliance for Equipment/Real Property Management: Disposition of Equipment acquired under federal awards was found as below:

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
DEFICIENCIES IN INTERNAL CONTROL**

Item 2017-002 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards (Cont'd)

| CFDA Number | Program (or Cluster) Name | Finding |
|--------------------|----------------------------------|--|
| 20.507 | Federal Transit Formula | Agency donated an asset to another Transit authority as approved by FTA. Authority recorded the wrong asset as donated. Both assets were identical therefore there is no impact to the financial statements. |

Auditor's Recommendation: Error was clerical and isolated in nature. However, auditor recommends the Authority develop an internal control process to reconcile disposition data included in property records are accurate and complete.

Item 2017-003 – Equipment/Real Property Management: Disposition of Equipment Acquired Under Federal Awards

Condition: The Authority failed to comply with Uniform Guidance requirements for disposition of equipment acquired under federal awards.

Criteria: Per Uniform Guidance grants recipients are required to reimburse the Federal portion of the current market value or sales proceeds for disposition of equipment acquired under grants and cooperative agreements with a current per-unit fair market value of \$5000 or more.

Cause of Condition: Procedures in place to ensure that reimbursement was provided to the granting agency was not followed. The Authority received the appropriate approval from FTA to dispose vehicles and disposition procedures were appropriately followed. The funds received from disposition were used to purchase other fleet vehicles, however FTA was not properly notified of sale proceeds and proper approval was not received prior to use of funds.

Effect of Condition: Significant deficiency in the Authority's compliance and internal control over compliance for Equipment/Real Property Management objective disposition of equipment acquired under federal awards was found as listed below:

| CFDA Number | Program (or Cluster) Name | Finding |
|--------------------|----------------------------------|---|
| 20.507 | Federal Transit Formula | FTA reimbursement was not made for asset number 70003 |

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
COMMENTS AND RECOMMENDATIONS**

Comment #1

Condition: Auditor performed inspection of buses in connection with Single Audit test work on Sunday March 4, 2018, since all vehicles were expected to be available at that time. During auditor's visit to the 8th Avenue location it was noted that buses were parked on the street outside of the secured parking lot. Security guard was present and visible on street side. There was however no reason provided for vehicles being parked on the street. Additionally, one of the buses selected was not available at the time of initial visit on that day. Manager and Auditor reviewed control sheet and there was no record or indication of bus being removed from the premises however after walking the property bus was not found. Auditor returned the next day and bus was available for inspection. Auditor reviewed the mileage per odometer and compared to the mileage recorded on Friday (the last day bus was driven). Both records agreed indicating bus had not been removed since parked on Friday.

The presence of the security guard means the asset was secured however per grant requirements asset must be kept within the secured area at all times.

Authoritative Guidance: A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property (2CFR section 200.313(d)(3)).

Cause of Condition: The Authority failed to follow grant procedures concerning development of control systems to ensure adequate safeguards of grant assets.

Potential Effect of Condition: The lack of controls over grant assets could result in a noncompliance for major federal programs and deficiency in internal controls over compliance required by the Uniform Guidance.

Recommendation: Buses should be kept within secured areas at all times when not in use and a control process should be developed to track the movement of vehicles out of secured areas when not in use.

Comment #2

Condition: The Authority could not provide a current contract for contracted company used to auction vehicles.

During the performance of Single Audit test work, the Auditor reviewed vendor files. Auditor noted that the vendor provided services to sell grant assets at auction on behalf of the Authority during the fiscal period. There was no recent executable contract on file. The Authority provided a copy of letter from vendor while Auditor was conducting fieldwork, dated March 14, 2018, which per the Authority serves as an infinite extension of its December 1, 2014 contract cancelable at any time by the Authority's request. However, the initial contract was for auction services for specific vehicles and not an open contract for services.

Authoritative Guidance: Controls surrounding the disposal of fixed assets ensure that the entity holds or controls the rights to assets and liabilities are the obligations of the entity. Contract for the sale of the Authority's assets ensures that there is proper transfer of the asset rights.

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
COMMENTS AND RECOMMENDATIONS**

Comment #2 (Cont'd)

Cause of Condition: The Authority did not implement controls to ensure that significant contracts are reviewed on a routine basis and proper records are maintained.

Potential Effect of Condition: The lack of controls and monitoring could impact the Authority's compliance with major federal programs.

Recommendation: The Authority should evaluate contracts on a continuous basis and ensure that an executable copy is kept in records.

Comment #3

Condition: During the performance of the financial statement audit, the Auditor performed a walkthrough of the payroll process to gain an understanding of the Authority's financial reporting system. The Auditor focused on controls within the process that would prevent, or detect and correct, misstatements in the financial statements, including how the relevant control objectives are achieved and the controls, if any, the entity has implemented to prevent, or detect and correct, material misstatements related to fraud risks, other significant risks, or risks for which substantive procedures alone do not provide sufficient evidence. The Auditor through inquiry discovered that Accounting personnel can alter/change his or her own pay rate.

Authoritative Guidance: Segregation of duties is intended to reduce the opportunities to allow any person to be in a position to both perpetrate and conceal errors or fraud in the normal course of the person's duties.

Cause of Condition: The Authority did not implement general IT controls to ensure that employees' general IT system access rights agree with their job roles and responsibilities and that adequate segregation of duties exists.

Effect of Condition: The lack of general IT controls could impact reporting of the Authority's financial position and results of operations. There is an increased risk of material misstatement whether caused by error or fraud.

Recommendation: The Authority should develop and use adequate controls that prevents and detects an employee from changing their own payrates.

Comment #4

Condition: During the performance of the financial statement audit, the Auditor performed a walkthrough of the payroll process to gain an understanding of the Authority's financial reporting system. The Auditor focused on controls within the process that would prevent, or detect and correct, misstatements in the financial statements, including how the relevant control objectives are achieved

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
COMMENTS AND RECOMMENDATIONS**

Comment #4 (Cont'd)

and the controls, if any, the entity has implemented to prevent, or detect and correct, material misstatements related to fraud risks, other significant risks, or risks for which substantive procedures alone do not provide sufficient evidence. The Auditor through inquiry with Human Resources personnel discovered that changes could be made directly to the payroll records via the HR portal after employee contribution has been deducted from his or her pay. Payroll reports are extracted from the directly from the system and payments are made to the trustee based on the amounts recorded.

Authoritative Guidance: Segregation of duties is intended to reduce the opportunities to allow any person to be in a position to both perpetrate and conceal errors or fraud in the normal course of the person's duties.

Cause of Condition: The Authority did not implement general IT controls to ensure that employees' general IT system access rights agree with their job roles and responsibilities and that adequate segregation of duties exists.

Effect of Condition: The lack of general IT controls could impact reporting of the Authority's financial position and results of operations. There is an increased risk of material misstatement whether caused by error or fraud.

Recommendation: The Authority should develop and implement adequate IT controls that prevents and detects any changes to employee deductions after contribution has been made.

Comment #5

Condition: During the performance of the current year audit, the Auditor received documentation that certain receivables had become uncollectible. Management had appropriately made an adjusting entry. Auditor noted that there was no policy established for allowance for doubtful accounts.

Authoritative Guidance: Per GASB 62-23, "Revenue from exchange transactions generally should be recognized when an exchange, in the ordinary course of operations, is effected unless the circumstances are such that the collection of the exchange price is not reasonably assured." Accordingly, revenues from exchange transactions should generally be accounted for at the time a transaction is completed, with appropriate provision for uncollectible accounts. The concept in generally accepted accounting principles is that impairment of receivables shall be recognized when, based on available information, it is probable that a loss has incurred based on past events and conditions existing at the date of the financial statements. Preparing the financial statements requires estimating the effects of future events.

Cause of Condition: The Authority has not established a policy for allowance for doubtful accounts.

Potential Effect of Condition: Failure to develop adequate policies regarding the estimation of the collectability of receivables increases the risk of material misstatement whether caused by error or fraud.

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
COMMENTS AND RECOMMENDATIONS**

Comment #5 (Cont'd)

Recommendation: Based on recent trends in bad-debt write offs we recommend that the Authority establish a policy for allowance for doubtful accounts in order to accurately present the financial statements.

Comment #6

Condition: During the performance of Single Audit fieldwork, the Auditor noted the following conditions:

| RFP Number | Funding Source | Purpose | Finding |
|-------------------|-----------------------|----------------|---|
| 17-10 | Local Funding | Bus painting | Contractor verification not completed at time of contract award |

Authoritative Guidance: Per BJCTA Procurement Policies and Procedures Appendix D Contract Award Requirements "...BJCTA must also ensure that the contractor isn't listed as a debarred or suspended contractor on the Federal Excluded Party List System (EPLS), which is maintained by the General Services Administration (GSA), at the time of contract award...BJCTA must make a written determination of the responsibility of the contractor and include such determination in the applicable contract file."

Cause of Condition: The Authority failed to follow its procurement policy regarding contract award requirements.

Potential Effect of Condition: The lack of controls over procurement could result in a noncompliance with funding agreements.

Recommendation: It is recommended that the Authority ensures completion of the EPLS verification prior to awarding the contract for a covered transaction and written determination is included in the contract file which is presented to the board before the contract is awarded.

Comment #7

Condition: During the performance of the Single Audit fieldwork, the Auditor noted the following conditions:

| RFQ Number | Funding Source | Purpose | Finding |
|-------------------|-----------------------|----------------|-----------------------------------|
| 17-04 | Local Funding | DBE Training | Cost/price analysis not completed |

**BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
COMMENTS AND RECOMMENDATIONS**

Comment #7 (Cont'd)

Authoritative Guidance: Per BJCTA Procurement Policies and Procedures 1.2 Cost or Price Analysis, “BJCTA shall perform a cost or price analysis in connection with every procurement action above the micro-purchase level, including contract modifications”. However, under policy 2.4 Qualification Based Procurement “BJCTA must use the qualifications-based procurement procedures of 40 U.S. C. Chapter 11 (Brooks Act procedures) when contracting for A&E services and other services described in 49 U.S.C. Section 5325(b), which include program management, construction management, feasibility studies, preliminary engineering, design, architectural, engineering, surveying, mapping, or related services.”

Cause of Condition: The Authority failed to follow its procurement policy regarding cost or price analysis

Potential Effect of Condition: The lack of controls over procurement could result in a noncompliance with funding agreements.

Recommendation: It is recommended that the Authority ensures completion of the Cost/Price analysis in connection with every procurement action in excess of the simplified acquisition threshold or where applicable the Brooks Acts procedures and written documentation is included in the contract file which is presented to the board for review before the contract is awarded.

PRESENTATION OF THE AUDIT OF THE
2017 FINANCIAL STATEMENTS TO THE
BOARD OF THE BIRMINGHAM-
JEFFERSON COUNTY TRANSIT
AUTHORITY

Presented by:



**BANKS, FINLEY,
WHITE & CO.**
CERTIFIED PUBLIC ACCOUNTANTS

November 21, 2018

max

AUDIT SCOPE AND RESPONSIBILITIES BFW & CO.

FINANCIAL STATEMENTS

- Express opinion on the Financial Statements
- Perform audit in accordance with professional standards, including GAS
- Maintain independence and attitude of professional skepticism throughout the audit
- Report to management required information, including, significant deficiencies in internal control, instances of noncompliance, and fraud noted during the audit
- Application of certain limited audit procedures to the required supplementary information (MD&A, Schedule of Changes in Net Pension Liability and Related Ratios, Schedule of Contributions)

SINGLE AUDIT

- Express opinion on the compliance for each of BJCTA's major federal programs
- Perform audit in accordance with professional standards, including GAS and Uniform Guidance

AUDIT SCOPE AND RESPONSIBILITIES BJCTA MANAGEMENT.

- Fairly present the Financial Statements in conformity with U.S. generally accepted accounting principles
- Adopt proper accounting policies
- Establish and maintain effective internal control over financial reporting and compliance
- Prevent and detect fraud
- Disclose to BFW & Co. significant deficiencies in internal control and fraud involving those with significant roles in internal control

SUMMARY OF AUDIT RESULTS

Audit Results on Financial Statements

1. **Unmodified opinion** on financial statements. Best possible opinion independent auditor can issue.
2. **No material weaknesses** in internal control over financial reporting were identified over the Board's financial statement close and reporting process.
3. **No material noncompliance** was found by the audit.

SUMMARY OF AUDIT RESULTS

Single Audit Results

1. **No material noncompliance** for major programs were identified. Best possible opinion independent auditor can issue.
2. **No identified deficiencies** in internal control over compliance that we consider to be material weaknesses. There were identified deficiencies that we considered to be significant deficiencies.
3. **Issues of noncompliance** was found during the audit which are required to be reported in accordance with Uniform Guidance. Our audit opinion was not modified with respect to these matters.

SIGNIFICANT DEFICIENCIES/ISSUES OF NON-COMPLIANCE

- Management failed to follow its Procurement policy regarding contract award requirements when contractor verification via EPLS was not completed at the time of contract award. (Significant deficiency)
- Management failed to properly record the disposal of equipment acquired under Federal awards. (Significant deficiency)
- Management failed to reimburse the FTA the federal portion of proceeds received from disposition of an asset acquired under Federal awards. (Non-compliance and Significant deficiency)

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

- Management is responsible for the selection and use of appropriate accounting principles.
- Accounting estimates selected were appropriate.
- Management has corrected all known and likely misstatements identified during the audit other than those clearly trivial.
- We encountered significant difficulties in dealing with management in performing the audit. (discussed on next slide)

DIFFICULTIES ENCOUNTERED WITH MANAGEMENT

- Management restricted auditors' access to files and records for during fieldwork. (20 days)
- Management failed to timely update request for legal counsel to provide information regarding potential litigation that may impact the financial statements. (48 days)

SUMMARY OF ADJUSTING JOURNAL ENTRIES

| | Total Assets | Total Liabilities | Equity | Revenue | Expenses |
|---------------------|--------------|-------------------|--------------|------------|------------|
| Preliminary Balance | 58,401,521 | 33,058,444 | 25,343,077 | 47,992,023 | 43,400,809 |
| Adjusting Entry | -6,208,296 | 71,174 | 5,458,775 | -4,882,447 | 1,118,039 |
| Final Balance | \$52,193,225 | \$32,987,270 | \$19,205,955 | 43,039,576 | 44,518,848 |

BJCTA

SUMMARY OF ADJUSTING JOURNAL ENTRIES

| | Description of adjustment | Account Impacted | DR | CR |
|---|--|--|-------------|-------------|
| 1 | Reclassification entry to record donated facilities. Previous entry made to Net Assets and Land. (GASBS 33 and 34) | Capital Assets | \$5,332,138 | |
| | | Revenue | | \$5,322,138 |
| 2 | Record depreciation expense associated with donated building | Expense | \$33,236 | |
| | | Capital Assets | | \$33,236 |
| 3 | Record difference between client records and actuary report | Expense | \$1,666,117 | |
| | | Deferred inflows/ outflows (pension) | | \$1,666,117 |

BJCTA

SUMMARY OF ADJUSTING JOURNAL ENTRIES

| Description of adjustment | | Account Impacted | DR | CR |
|---------------------------|---|---------------------------|-----------|-----------|
| 4 | Correct misstatement of accrual for certain employer benefits to agree with firm policy | Salaries Benefits Accrual | \$187,107 | |
| | | Expense | | \$187,107 |
| 5 | Record expenses not properly accrued at period end | Accounts payable | \$208,000 | |
| | | Expense | | \$208,000 |

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

- There were no disagreements with management on financial accounting, reporting, or auditing matters.
- We requested certain representations from management and they were provided in a “Management Representation Letter”.
- To our knowledge, there were no **consultations** with other accountants. (“second opinion”)
- We applied limited procedures to the MD&A information.
- This communication is intended **solely for the Board and management of the Birmingham-Jefferson County Transit Authority.**

QUESTION & ANSWER

September 17, 2018

To the Board of Directors of the
Birmingham Jefferson County Transit Authority
Birmingham, Alabama

We have audited the financial statements of the business-type activities of the Birmingham-Jefferson County Transit Authority ("the Authority") for the year ended September 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 15, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2017. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the depreciation of capital assets is based on the estimated useful life of the asset using the straight line method. We evaluated the key factors and assumptions used to develop the depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of allowance for doubtful accounts is based on collection history. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.



To the Board of Directors of the
Birmingham Jefferson County Transit Authority
September 17, 2018
Page 2

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of Employee Benefit Plans in Note 8 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered significant difficulties in dealing with management in performing and completing our audit. On March 10, 2018, we conducted a status meeting with management and communicated all the items needed for us to complete our audit procedures and issue our audit opinion. We were informed that we no longer had permission to access to the Authority's files and records. On March 30, 2018, we were granted access by legal counsel to the Authority's files and records. We completed our audit procedures on May 30, 2018. We assisted management with the preparation of the financial statements which was completed on June 18, 2018, but were unable to issue our audit opinion because we became aware of subsequent events that occurred after completion of our audit procedures that may impact our risk assessment. We met with management on June 27, 2018 during our meeting with management, legal counsel and members of the Governance Committee regarding such matters. We requested legal counsel to provide an updated legal response letter received on March 27, 2018, and was advised that a new authorized request should be provided. We forwarded that request on June 28, 2018, but in spite of our continued request for management to provide authorization, we did not receive the signed authorization until August 15, 2018.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements in the attached Exhibit A detected as a result of audit procedures were corrected by management.

Disagreements with Management

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



To the Board of Directors of the
Birmingham Jefferson County Transit Authority
September 17, 2018
Page 3

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated September 17, 2018.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to Management’s Discussion and Analysis (MD&A), the Schedules of Changes in Net Pension Liability and Related Ratios, Schedules of Employer Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Banks, Finley White & Co.

Governmental Unit:

Birmingham-Jefferson County Transit Authority

Financial Statement for 9/30/2017

| Account Impacted by Difference Adjusting Journal Entries | Factual (F), Judgmental (J), or Projected (P) | Description (Cause) of Audit Difference | Financial Statement Effect—Amount of Over- (Under-) statement of: | | | | | | | |
|--|---|--|---|-------------|-------------------|-------------|---------------------------------|------------|------------|--|
| | | | Total Assets | | Total Liabilities | | Fund Balance/Net Position | Revenues | Expenses | Change in Fund Balance/ Net Position |
| | | | Current | Non-current | Current | Non-current | | | | |
| Capital Assets | F | Entry made by management to record land donated by the City of Birmingham for Intermodal Facility was incorrect. Reclassification entry made to appropriately account for asset in accordance with GASBS 34. | | 5,322,138 | | | | 5,322,138 | | |
| Accumulated Depreciation | F | Management failed to record depreciation expense associated with donated building | | (33,236) | | | | | 33,236 | |
| Deferred Outflows/Inflows of Pension | F | Auditor noted a difference between the trial balance at year-end and the actuary's report and recorded an adjusting entry for the difference. | (1,384,633) | | (281,484) | | | | 1,666,117 | |
| Compensated Absences | F | Management misstated accrual for certain employee benefits. Adjusting entry was made to agree with employer policy. | | | 187,107 | | | | (187,107) | |
| Accounts Payable | F | Accounts payable was misstated due to improper accrual of certain expenses. | | | 208,000 | | | | (208,000) | |
| Pension Expense | F | Employer portion of pension contribution paid in subsequent period was not appropriately accrued at year-end | | | (42,449) | | | | 42,448 | |
| Total | | | (1,384,633) | 5,288,902 | 71,174 | - | - | 5,322,138 | 1,346,694 | - |
| Less audit adjustments subsequently booked | | | (1,384,633) | 5,288,902 | 71,174 | - | - | 5,322,138 | 1,346,694 | - |
| Net unadjusted AD—current year (iron curtain method) | | | - | - | - | - | - | - | - | - |
| Effect of unadjusted AD—prior years | | | | | | | | | | |
| Combined current year and prior year AD (rollover method) | | | - | - | - | - | - | - | - | - |
| Financial statement caption totals | | | 14,868,610 | 32,733,978 | 1,868,220 | 30,207,849 | 19,205,955 | 48,361,714 | 44,518,848 | 3,842,866 |
| Current year AD as % of F/S captions (iron curtain method) | | | 0.00% | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% |
| Current and prior year AD as % of F/S captions (rollover method) | | | 0.00% | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% |

CHRISTOPHER RUFFIN
INTERIM EXECUTIVE DIRECTOR



DARRYL CUNNINGHAM
BOARD CHAIR

BIRMINGHAM-JEFFERSON COUNTY TRANSIT AUTHORITY
1801 MORRIS AVENUE ♦ 2ND FLOOR ♦ POST OFFICE BOX 10212
BIRMINGHAM, ALABAMA 35202-0212
Phone (205) 521-0101 ♦ www.maxtransit.org

September 17, 2018

Banks, Finley, White & Co.
Certified Public Accountants
617 - 37th Street South
Birmingham, Alabama 35222

This representation letter is provided in connection with your audits of the financial statements of the Birmingham-Jefferson County Transit Authority "the Authority"; which comprise the respective financial position of the business-type activities as of September 30, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of September 17, 2018, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 15, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posed to the accounts
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Authority or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Authority and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) Except as made known to you, we have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 27) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 28) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 29) There are no violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 30) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 31) The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 32) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 33) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 34) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34 .

- 35) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities.
- 41) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 44) We have appropriately disclosed the Authority's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 46) With respect to the Management's Discussion and Analysis and Budgetary Comparison Information, Schedule of Changes in the Authority's Net Pension Liability and Related Ratios and Schedule of Contributions ("RSI").
 - a) We acknowledge our responsibility for presenting the RSI in accordance with accounting principles generally accepted in the United States of America, and we believe the RSI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the RSI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the RSI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

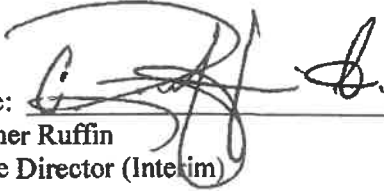
47) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

- s) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- u) We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- v) We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- w) We have charged costs to federal awards in accordance with applicable cost principles.
- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- y) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- bb) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Signature: 
Gary Collins
Director of Finance

Signature: 
Christopher Ruffin
Executive Director (Interim)