BOARD MEETING

Agenda
119 Henderson Ct., Delaware, Ohio 43015
August 20th, 2025
5:30 PM

Virtual Meeting available at: *https://www.gotomeet.me/DCTConferenceRoom with Access Code: 938-603-205*
Or by phone at: 1 (646) 749-3122 with Access Code: 938-603-205

1) **Pledge**

2) **Roll Call – 5:30 PM** (25-08-01)

3) **Consent Agenda** (25-08-02)
   a) Agenda for the August 20th, 2025;
   b) Approval of the record of the July 16th, 2025 Board Meeting;

4) **Operations Committee Report:**
   a) Operations Committee Report (August 11th, 2025);

5) **Financial Status:**
   a) Finance Committee Report (August 12th, 2025);
   b) Financial Status as of June 30th, 2025;

6) **Project Updates:**
   a) OWMP Grant Update;
   b) Sunbury Update;
   c) Workforce Mobility Study Update;

7) **New Business**
   a) Updated Leave Donation Policy (25-08-03)
      i) A motion was made by Chairman Ahmed and seconded by Mr. Miller to table Resolution 25-08-03
      ii) Motion carried. The item will be reconsidered at a future meeting.

8) **Open Comment**

Adjourn – Next scheduled meeting on September 26th, 2025 @ 1:30 PM

Delaware County Transit Board August 20th, 2025

RESOLUTION 25-08-01

In the matter of attendance Roll Call for the regular meeting of the Delaware County Transit Board:

Roll Call for board members for the regular meeting of Delaware County Transit Board was as follows:

PRESENT	NAME	COMMENT
	Chairman Ferzan Ahmed	
Absent	Vice Chair Beth Futryk	
	Mrs. Sarah Huffman	
	Mr. Bruce Luecke	
	Mrs. Jill Love	
	Mr. Ben Turner	
	Mr. Todd Miller	

Chairman

Secretary

RESOLUTION 25-08-02

In the matter of approving the Consent Agenda for August 20th, 2025 consisting of:

a.) Approval of the Agenda for August 20th, 2025;

b.) Approval of the record of the July 16th, 2025 Board Meeting;

Chairman

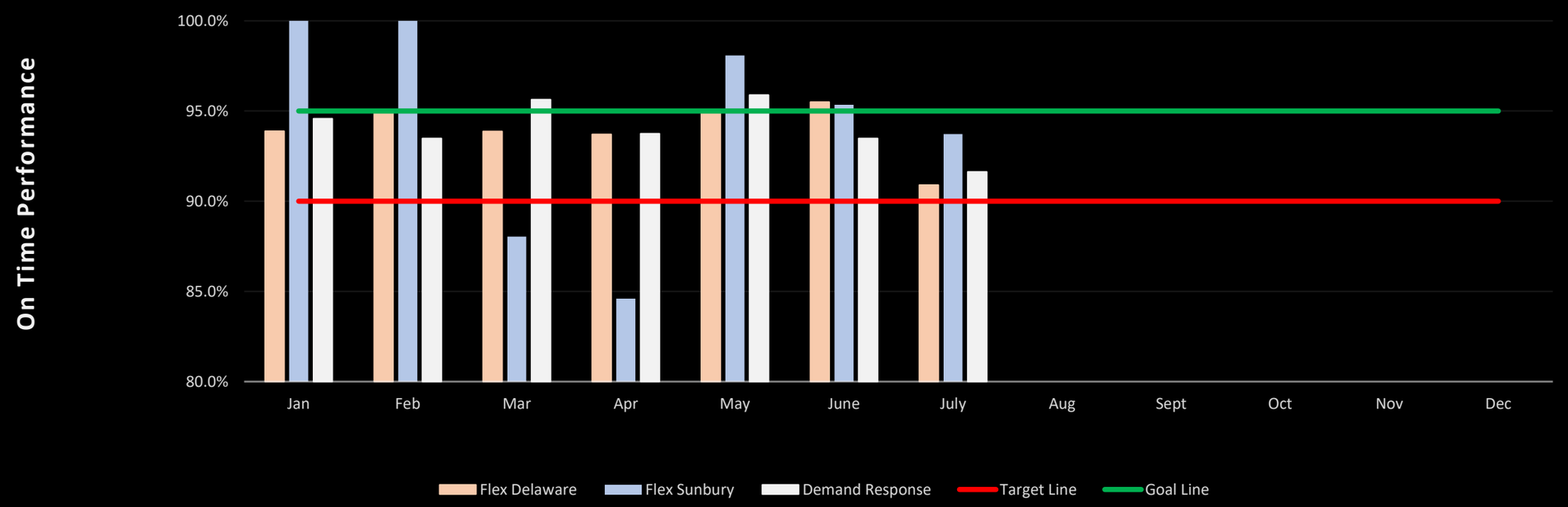
Secretary

2025 Projections & Ridership

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
Operating Week Days	22	20	21	22	21	21	22	21	21	23	19	22	
Operating Saturdays	4	4	5	4	5	4	4	5	4	4	5	4	
Total Ridership													
2024 Ridership	11,872	11,603	11,443	12,239	12,626	11,177	13,187	13,808	13,279	15,687	13,863	13,756	154,540
Projected Ridership	*16,202*	*14,818*	*15,755*	*16,438*	*15,981*	*15,736*	*18,095*	*17,598*	*17,323*	*19,106*	*17,258*	*19,491*	*203,801*
2025 Ridership	15,238	15,765	16,610	17,583	17,178	17,170	16,636	0	0	0	0	0	116,180
Percent Change	28.35%	35.87%	45.15%	43.66%	36.05%	53.62%	26.15%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-24.82%
Projected Service Hours & Operators Needed													
Service Hours Needed	5401	4939	5252	5479	5327	5245	6032	5866	5774	6369	5753	6497	67934
Available Operator Hours	5334	4926	5166	5328	5612	5447	5588	5352	5360	5296	5416	5328	64155
Difference	-66.67	-13.33	-86.17	-150.88	284.93	201.78	-443.24	-514.04	-413.87	-1072.21	-336.71	-1168.54	
FTE Operators Needed	-0.38	-0.08	-0.51	-0.86	1.70	1.20	-2.52	-3.06	-2.46	-5.83	-2.22	-6.64	
FLEX Delaware (Includes Saturday Service)													
2024 Total Ridership	9,663	9,387	8,987	9,399	9,326	7,926	10,874	11,367	11,094	12,905	11,492	11,662	124,082
2025 Ridership	12,948	13,221	14,311	14,656	14,386	13,297	13,970						96,789
Percent Change	34.00%	40.84%	59.24%	55.93%	54.26%	67.76%	28.47%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-22.00%
Flex Delaware Saturday													
2024 Ridership							821	1,135	1,003	877	1,158	981	5,975
2025 Ridership	926	1,107	1,330	1,028	1,413	1,174	1,118						8,096
Percent Change							36%	-100%	-100%	-100%	-100%	-100%	35%
FLEX Sunbury													
2024 Ridership										39	57	49	145
2025 Ridership	84	115	105	53	84	78	61						580
Percent Change										-100%	-100%	-100%	300%
Demand Response													
2024 Ridership	2,209	2,127	2,283	2,261	2,435	1,997	2,230	2,441	2,147	2,586	2,170	1,971	26,857
2025 Ridership	2,164	2,050	2,194	2,652	2,317	2,394	2,605						16,376
Percent Change	-2.04%	-3.62%	-3.90%	17.29%	-4.85%	19.88%	16.82%	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	-39.03%
Special Trips													
2024 Special Trips	0	89	173	579	865	1,254	83	0	38	157	144	74	3,456
2025 Special Trips	42	379	0	222	391	1,401	0						2,435
Percent Change		325.84%		-61.66%	-54.80%	11.72%							-29.54%

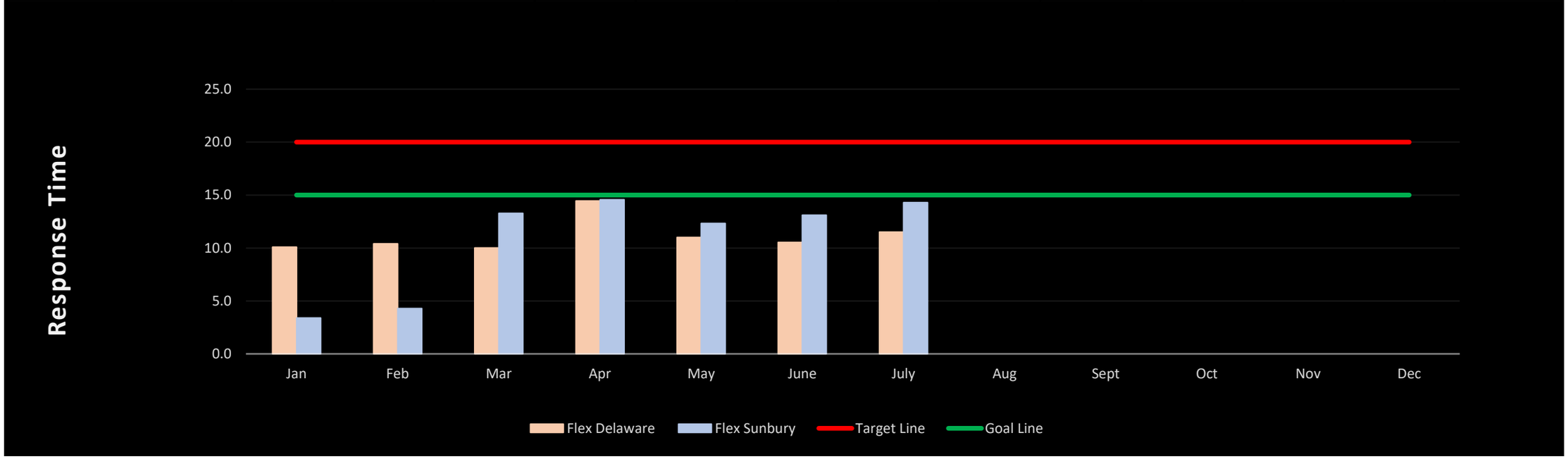
On Time Performance - Target 90% or Greater

Service	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Flex Delaware	93.9%	94.9%	93.9%	93.7%	95.0%	95.5%	90.9%						94.0%
Flex Sunbury	100.0%	100.0%	88.0%	84.6%	98.1%	95.4%	93.7%						94.3%
Demand Response	94.6%	93.5%	95.6%	93.8%	95.9%	93.5%	91.6%						94.1%



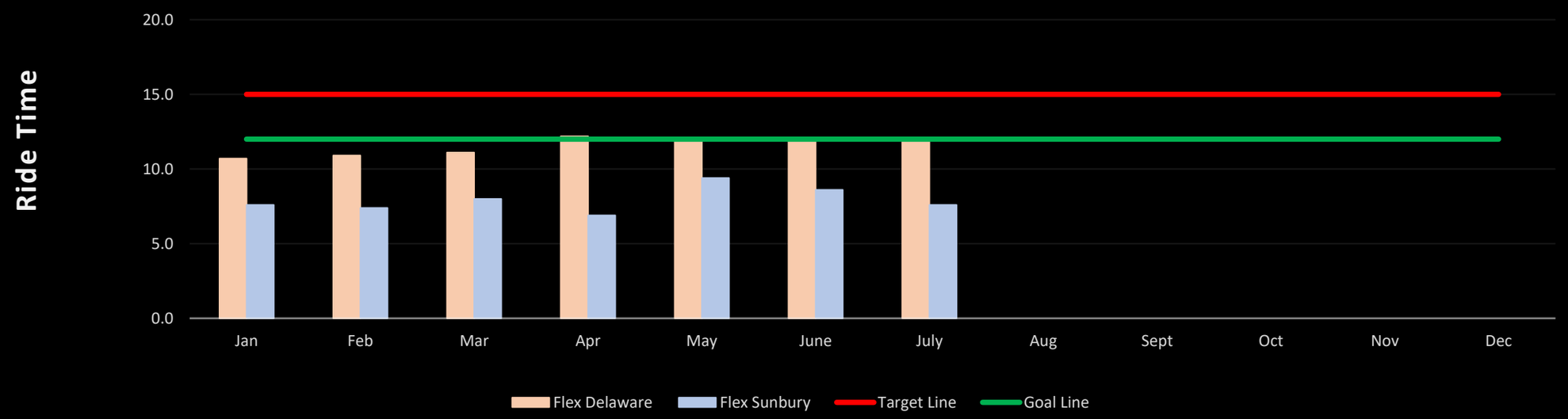
Response Time - Target 20 Minutes or Less

Service	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Flex Delaware	10.1	10.4	10.0	14.5	11.0	10.5	11.5						11.1
Flex Sunbury	3.4	4.3	13.3	14.6	12.3	13.1	14.3						10.8



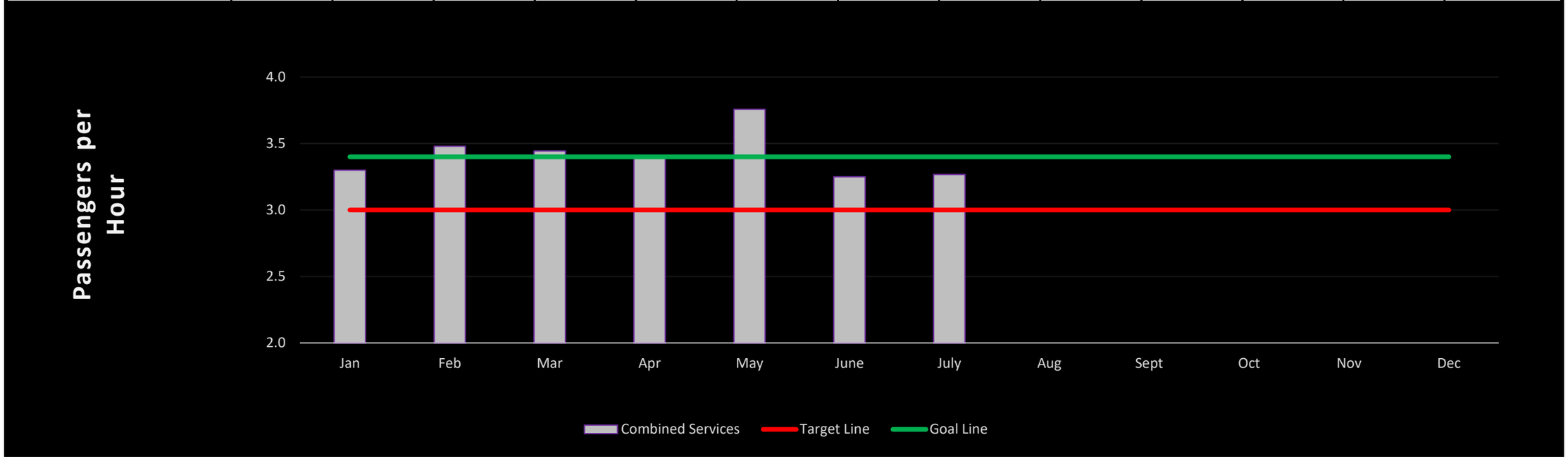
Ride Time - Target 15 Minutes or Less

Service	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Flex Delaware	10.7	10.9	11.1	12.2	11.9	12.0	12.1						11.6
Flex Sunbury	7.6	7.4	8.0	6.9	9.4	8.6	7.6						7.9



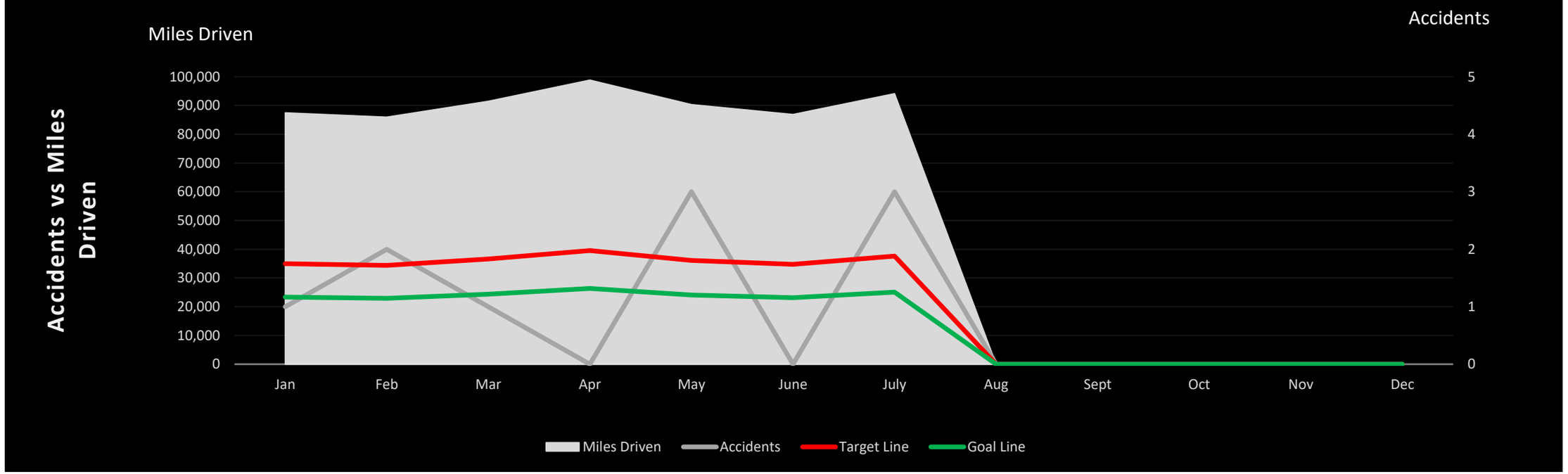
Passengers per Hour - Target 3.0 or More

Service	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
All Services	3.3	3.5	3.4	3.4	3.8	3.3	3.3						3.4



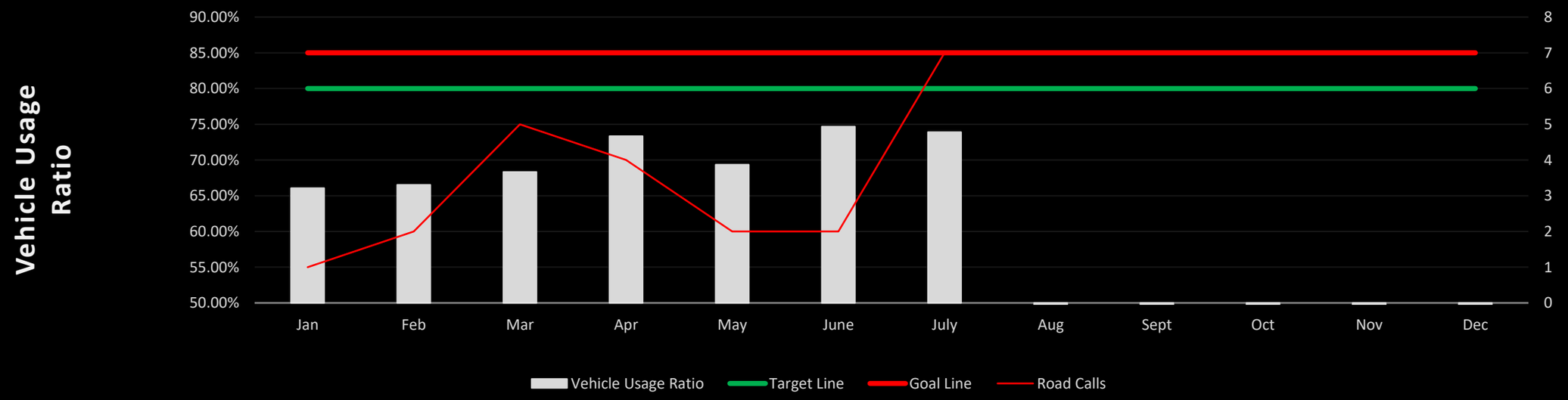
At Fault Accidents vs Miles Driven Ratio

Category	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
At Fault Accidents	1	2	1	0	3	0	3						10.00
Miles Driven	87,479	85,940	91,455	98,830	90,342	86,843	94,103						634,992
Target Ratio	1.75	1.72	1.83	1.98	1.81	1.74	1.88	0.00	0.00	0.00	0.00		
Goal Ratio	1.17	1.15	1.22	1.32	1.20	1.16	1.25	0.00	0.00	0.00	0.00		



Vehicle Usage & Reliability - Target 80% or Less

Category	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Average
Vehicles	36	36	36	36	36	36	36						36.0
Out of Service Average	2.60	1.16	3.79	4.19	3.65	5.04	7.38						3.97
Peak Usage	21.19	22.79	20.81	22.22	21.32	21.85	19.225						21.343571
Total Usage/Out	23.79	23.95	24.6	26.41	24.97	26.89	26.605	0	0	0	0	0	14.8
Average Usage Ratio	66.08%	66.53%	68.33%	73.36%	69.36%	74.69%	73.90%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Road Calls	1	2	5	4	2	2	7						3



Passenger Satisfaction - Rating of 4 or Higher

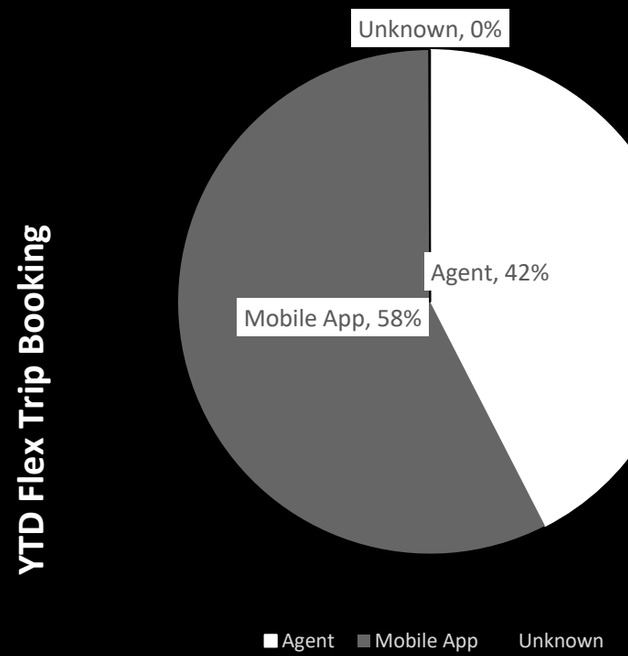
Category	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Average
App Rating	4.9	4.9	4.9	4.9	4.9	4.9	4.9						4.9
Complaints	1	0	0	0	2	1	2						0.9

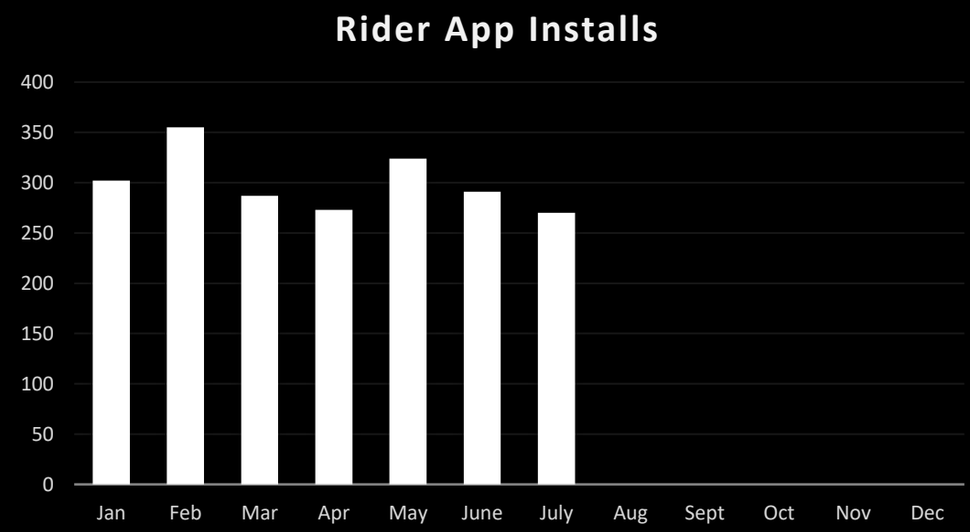
App Rating Breakdown

Rating	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
5 Star	2474	2886	2979	2916	2756	2803	3051						19865
4 Star	46	17	46	38	23	36	26						232
3 Star	11	9	12	4	10	11	9						66
2 Star	7	1	2	5	3	6	8						32
1 Star	9	15	9	9	16	11	13						82
Total	2547	2928	3048	2972	2808	2867	3107	0	0	0	0		20277

Flex Trip Booking Method

Category	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	YTD
Agent	6655	6696	6875	7171	6967	6284	6732						47380
Mobile App	8146	8625	9611	9877	9447	9183	9264						64153
Unknown	12	6	8	10	8	8	13						65
Total	14813	15327	16494	17058	16422	15475	16009	0	0	0	0		111598
Rider App Installs	302	355	287	273	324	291	270	0	0	0	0	0	





DELAWARE COUNTY TRANSIT

FINANCE REPORT

For the month ending

June 30, 2025 ~

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Profit and Loss
DELAWARE COUNTY TRANSIT
Jun-25

Distribution account	Total				
	Jun-25	May 2025 (PP)	Jun 2024 (PY)	Jan - Jun 2025 (YTD)	Jan - Jun 2024 (PY YTD)
Income					
409 LOCAL CASH GRANTS	0.00	0.00	0.00	0.00	0.00
409.01 General Operating Assistance	1,121,292.00			1,121,292.00	
Total for 409 LOCAL CASH GRANTS	**$1,121,292.00**	**0.00**	**0.00**	**$1,121,292.00**	**0.00**
413 FEDERAL CASH GRANTS	0.00	0.00	0.00	0.00	0.00
413.10 Section 5307	0.00	0.00	0.00	0.00	0.00
413.11 5307 Operating Assistance	0.00	0.00	75,036.00	0.00	218,588.00
Assistance	150,000.00		91,819.00	443,508.00	306,365.00
413.11A 5307 ARP Act Operating Assistance			92,275.00	129,627.00	591,079.00
Total for 413.11 5307 Operating Assistance	**$150,000.00**	**0.00**	**$259,130.00**	**$573,135.00**	**$1,116,032.00**
413.17 FTA Planning					53,681.00
413.19 5307 Equipment $ (Non-Cap)					
Total for 413.10 Section 5307	**$150,000.00**	**0.00**	**$259,130.00**	**$573,135.00**	**$1,169,713.00**
413.30 Section 5310	0.00	0.00	0.00	0.00	0.00
413.33 5310 Preventive Maintenance			9,963.00		181,581.00
413.37 5310 Mobility Mgt.			23,602.00	87,120.00	135,956.00
Total for 413.30 Section 5310	**0.00**	**0.00**	**$33,565.00**	**$87,120.00**	**$317,537.00**
Total for 413 FEDERAL CASH GRANTS	**$150,000.00**	**0.00**	**$292,695.00**	**$660,255.00**	**$1,487,250.00**
400 PASSENGER FARES	11,993.24	10,764.51	0.00	33,984.94	0.00
402 ORGANIZATION - PAID FARES	0.00	0.00	0.00	0.00	0.00
402.01 GP Fare Subsidy	42,075.00	41,745.00	32,550.00	248,775.00	205,550.00
402.05 Contract Client Transport		31,747.50	29,637.90	151,327.40	192,577.50
Total for 402 ORGANIZATION - PAID FARES	**$42,075.00**	**$73,492.50**	**$62,187.90**	**$400,102.40**	**$398,127.50**
401 PASSENGER - PAID FARES	17,524.70	16,681.67	0.00	58,164.18	0.00
401.07 DR - General Public			5,866.20	28,808.00	41,795.60
401.20 FLEX Fares	0.00	0.00	0.00	0.00	0.00
401.201 FLEX-Del Base Fare			6,465.01	47,966.18	52,925.84
401.202 FLEX-Discount Fare			3,471.00	4,924.00	23,891.84
401.210 FLEX - Sunbury Fare				317.00	
Total for 401.20 FLEX Fares	**0.00**	**0.00**	**$9,936.01**	**$53,207.18**	**$76,817.68**
Total for 401 PASSENGER - PAID FARES	**$17,524.70**	**$16,681.67**	**$15,802.21**	**$140,179.36**	**$118,613.28**
Total for 400 PASSENGER FARES	**$71,592.94**	**$100,938.68**	**$77,990.11**	**$574,266.70**	**$516,740.78**
406 AUX TRANSIT REVENUES	50.00	137.00		936.97	
407 NON-TRANSPORTATION REVENUES	0.00	0.00	0.00	0.00	0.00
407.04 Investment Income			23,321.59	84,459.27	144,865.86
407.98 Insurance Reimbursement			1,082.25		2,028.83
407.99 Other Non-Transport. Revenue		42.25	67.21	461.60	-543.83
Total for 407 NON-TRANSPORTATION REVENUES	**0.00**	**$42.25**	**$24,471.05**	**$84,920.87**	**$146,350.86**
411 STATE CASH GRANTS	0.00	0.00	0.00	0.00	0.00
411.01 Operating Assistance				293,508.00	495,215.00
Total for 411 STATE CASH GRANTS	**0.00**	**0.00**	**0.00**	**$293,508.00**	**$495,215.00**
4600 Non-Added Revenues	0.00	0.00	0.00	0.00	0.00
4630 Sale of Fixed Assets			95.00	6,198.75	95.00
Total for 4600 Non-Added Revenues	**0.00**	**0.00**	**$95.00**	**$6,198.75**	**$95.00**
Discounts/Refunds Given		-39.59		-223.59	
Total for Income	**$1,342,934.94**	**$101,078.34**	**$395,251.16**	**$2,741,154.70**	**$2,645,651.64**
Cost of Goods Sold					
Gross Profit	**$1,342,934.94**	**$101,078.34**	**$395,251.16**	**$2,741,154.70**	**$2,645,651.64**
Expenses					
501 LABOR	0.00	0.00	0.00	0.00	0.00
501.01 Operator's Salaries and Wages	94,718.31	159,267.17	86,808.40	798,489.48	564,039.35
501.02 Other Salaries and Wages	71,466.23	129,181.04	93,080.12	673,133.16	600,293.44
Total for 501 LABOR	**$166,184.54**	**$288,448.21**	**$179,888.52**	**$1,471,622.64**	**$1,164,332.79**
502 FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
502.03 Health/Dental/Vision/Life Ins.	47,979.24	-7,089.91	44,131.64	282,348.82	249,197.38
502.11 Vacation Leave	15,895.60	25,801.55	7,550.49	103,152.50	47,473.04
502.10 Holiday Leave	8,716.45	17,008.17	14,297.81	54,313.76	51,418.16
502.09 Sick Leave	5,431.50	14,544.05	10,608.58	72,403.03	49,637.90
502.05 Medicare - DCTB Share	2,751.42	4,915.41	2,957.85	23,942.05	18,332.11
502.14 Cell Phone Allowance	1,827.35	3,605.15	2,766.56	19,991.51	14,800.30
502.02 OPERS - DCTB Share		74,493.72	30,048.29	201,560.19	181,916.73
502.04 Workers Comp.				16,793.61	13,462.55
Total for 502 FRINGE BENEFITS	**$82,601.56**	**$133,278.14**	**$112,361.22**	**$774,505.47**	**$626,238.17**
504 MATERIALS AND SUPPLIES	0.00	0.00	0.00	0.00	0.00
504.01 Fuel and Lube	26,656.85	86.00	9,850.63	152,369.10	107,804.23
504.99 Other Supplies	21,751.70	10,702.60	29,362.10	91,905.96	138,095.76
504.02 Tires and Tubes	1,312.51	2,948.76	156.00	7,019.07	10,524.20
Total for 504 MATERIALS AND SUPPLIES	**$49,721.06**	**$13,737.36**	**$39,368.73**	**$251,294.13**	**$256,424.19**
503 SERVICES	0.00	0.00	0.00	0.00	0.00

503.03 Prof and Tech Service	25,196.38	22,937.12	7,979.42	124,320.69	135,708.67
503.99 Other Services	3,069.28	2,609.65	6,634.80	18,299.05	41,338.98
503.05 Contract Maint Service	2,566.72	427.52	7,402.08	20,434.92	39,962.34
Total for 503 SERVICES	**$30,832.38**	**$25,974.29**	**$22,016.30**	**$163,054.66**	**$217,009.99**
506 CASUALTY AND LIABILITY COST	0.00	0.00	0.00	0.00	0.00
506.03 Premiums-Liability and Property	12,247.49	11,717.49	10,937.33	70,834.94	61,373.98
Total for 506 CASUALTY AND LIABILITY COST	**$12,247.49**	**$11,717.49**	**$10,937.33**	**$70,834.94**	**$61,373.98**
505 UTILITIES	0.00	0.00	0.00	0.00	0.00
505.02 Utilities other than Propulsion	4,221.78	4,116.16	3,892.97	32,523.49	25,065.46
Total for 505 UTILITIES	**$4,221.78**	**$4,116.16**	**$3,892.97**	**$32,523.49**	**$25,065.46**
509 MISCELLANEOUS EXPENSE	254.55	0.00	0.00	254.55	0.00
509.99 Other Miscellaneous Expense	3,251.73	1,743.67	180.96	17,638.82	2,472.12
509.02 Travel and Meetings	166.17	39.59	1,315.35	1,786.88	6,266.77
509.01 Dues and Subscriptions	89.58		19.99	3,356.07	7,154.88
509.08 Advertising & Promotion Media			2,236.81	265.98	3,541.91
Total for 509 MISCELLANEOUS EXPENSE	**$3,762.03**	**$1,783.26**	**$3,753.11**	**$23,302.30**	**$19,435.68**
Total for Expenses	**$349,570.84**	**$479,054.91**	**$372,218.18**	**$2,787,137.63**	**$2,369,880.26**
Net Operating Income	**$993,364.10**	**-$377,976.57**	**$23,032.98**	**-$45,982.93**	**$275,771.38**
Other Income					
Other Expenses					
63000 Depreciation Expense	0.00	0.00	0.00	0.00	0.00
63300 Depr. Revenue Vehicles	23,190.89	23,190.89	23,190.89	139,145.34	231,056.43
63200 Depr. Facilities & Structures	7,737.02	7,737.02	7,737.02	46,422.12	54,159.14
63400 Depr. Furnishings & Equipment	3,055.76	3,055.76	3,055.76	18,334.56	24,790.32
63500 Depr. Transit Enhancements	318.47	318.47	318.47	1,910.82	955.41
Total for 63000 Depreciation Expense	**$34,302.14**	**$34,302.14**	**$34,302.14**	**$205,812.84**	**$310,961.30**
Total for Other Expenses	**$34,302.14**	**$34,302.14**	**$34,302.14**	**$205,812.84**	**$310,961.30**
Net Other Income	**-$34,302.14**	**-$34,302.14**	**-$34,302.14**	**-$205,812.84**	**-$310,961.30**
Net Income	**$959,061.96**	**-$412,278.71**	**-$11,269.16**	**-$251,795.77**	**-$35,189.92**

DELAWARE COUNTY TRANSIT
Budget vs. Actuals: FY 2025 Budget - FY25 P&L
January - June, 2025

	Total			
	Actual	Budget	Over Budget	% of Budget
Income				
400 PASSENGER FARES	33,984.94	-	33,984.94	
401 PASSENGER - PAID FARES	58,164.18	-	58,164.18	
401.07 DR - General Public	28,808.00	47,088.48	(18,280.48)	61.18%
401.20 FLEX Fares	-	89,647.02	(89,647.02)	0.00%
401.201 FLEX-Del Base Fare	47,966.18	-	47,966.18	
401.202 FLEX-Discount Fare	4,924.00	-	4,924.00	
401.210 FLEX - Sunbury Fare	317.00	-	317.00	
Total 401.20 FLEX Fares	**53,207.18**	**89,647.02**	**(36,439.84)**	**59.35%**
Total 401 PASSENGER - PAID FARES	140,179.36	136,735.50	3,443.86	102.52%
402 ORGANIZATION - PAID FARES	-	-	-	
402.01 GP Fare Subsidy	248,775.00	213,084.00	35,691.00	116.75%
402.05 Contract Client Transport	151,327.40	193,999.98	(42,672.58)	78.00%
Total 402 ORGANIZATION - PAID FARES	**400,102.40**	**407,083.98**	**(6,981.58)**	**98.28%**
Total 400 PASSENGER FARES	**574,266.70**	**543,819.48**	**30,447.22**	**105.60%**
406 AUX TRANSIT REVENUES	936.97	-	936.97	
407 NON-TRANSPORTATION REVENUES	-	-	-	
407.04 Investment Income	84,459.27	157,500.00	(73,040.73)	53.62%
407.99 Other Non-Transport. Revenue	461.60	-	461.60	
Total 407 NON-TRANSPORTATION REVENUES	**84,920.87**	**157,500.00**	**(72,579.13)**	**53.92%**
409 LOCAL CASH GRANTS	-	-	-	
409.01 General Operating Assistance	1,121,292.00	-	1,121,292.00	
Total 409 LOCAL CASH GRANTS	**1,121,292.00**	**-**	**1,121,292.00**	
411 STATE CASH GRANTS	-	-	-	
411.01 Operating Assistance	293,508.00	211,672.02	81,835.98	138.66%
411.05 E&D Assistance	-	20,487.48	(20,487.48)	0.00%
411.06 ODOT OTP2 State Funds	-	100,000.02	(100,000.02)	0.00%
411.07 Other ODOT Assistance	-	70,000.02	(70,000.02)	0.00%
Total 411 STATE CASH GRANTS	293,508.00	402,159.54	(108,651.54)	72.98%
413 FEDERAL CASH GRANTS	-	-	-	
413.10 Section 5307	-	-	-	
413.11 5307 Operating Assistance	-	304,743.48	(304,743.48)	0.00%
413.11A 5307 ARP Act Operating Assistance	129,627.00	129,627.00	-	100.00%
413.11B 5307 CRRSAA Operating Assistance	443,508.00	438,004.50	5,503.50	101.26%
Total 413.11 5307 Operating Assistance	573,135.00	872,374.98	(299,239.98)	65.70%
413.19 5307 Equipment $ (Non-Cap)	-	-	-	
Total 413.10 Section 5307	**573,135.00**	**872,374.98**	**(299,239.98)**	**65.70%**
413.30 Section 5310	-	-	-	
413.33 5310 Preventive Maintenance	-	93,433.98	(93,433.98)	0.00%
413.37 5310 Mobility Mgt.	87,120.00	198,808.50	(111,688.50)	43.82%
Total 413.30 Section 5310	87,120.00	292,242.48	(205,122.48)	29.81%
Total 413 FEDERAL CASH GRANTS	**660,255.00**	**1,164,617.46**	**(504,362.46)**	**56.69%**
4600 Non-Added Revenues	-	-	-	
4630 Sale of Fixed Assets	6,198.75	-	6,198.75	
Total 4600 Non-Added Revenues	**6,198.75**	**-**	**6,198.75**	
Discounts/Refunds Given	(223.59)	-	(223.59)	
Total Income	**2,741,154.70**	**2,268,096.48**	**473,058.22**	**120.86%**
Gross Profit	2,741,154.70	2,268,096.48	473,058.22	120.86%
Expenses				
501 LABOR	-	-	-	
501.01 Operator's Salaries and Wages	798,489.48	865,687.02	(67,197.54)	92.24%
501.02 Other Salaries and Wages	673,133.16	712,314.00	(39,180.84)	94.50%
Total 501 LABOR	**1,471,622.64**	**1,578,001.02**	**(106,378.38)**	**93.26%**
502 FRINGE BENEFITS	-	-	-	
502.02 OPERS - DCTB Share	201,560.19	252,179.52	(50,619.33)	79.93%
502.03 Health/Dental/Vision/Life Ins.	282,348.82	331,921.98	(49,573.16)	85.06%
502.04 Workers Comp.	16,793.61	27,387.50	(10,593.89)	61.32%

502.05 Medicare - DCTB Share	23,942.05	26,474.52	(2,532.47)	90.43%
502.09 Sick Leave	72,403.03	73,032.48	(629.45)	99.14%
502.10 Holiday Leave	54,313.76	91,291.02	(36,977.26)	59.50%
502.11 Vacation Leave	103,152.50	102,016.50	1,136.00	101.11%
502.14 Cell Phone Allowance	19,991.51	27,330.00	(7,338.49)	73.15%
Total 502 FRINGE BENEFITS	**774,505.47**	**931,633.52**	**(157,128.05)**	**83.13%**
503 SERVICES	-	-	-	
503.03 Prof and Tech Service	124,320.69	142,500.00	(18,179.31)	87.24%
503.05 Contract Maint Service	20,434.92	32,500.02	(12,065.10)	62.88%
503.99 Other Services	18,299.05	49,999.98	(31,700.93)	36.60%
Total 503 SERVICES	**163,054.66**	**225,000.00**	**(61,945.34)**	**72.47%**
504 MATERIALS AND SUPPLIES	-	-	-	
504.01 Fuel and Lube	152,369.10	150,000.00	2,369.10	101.58%
504.02 Tires and Tubes	7,019.07	15,000.00	(7,980.93)	46.79%
504.99 Other Supplies	91,905.96	122,500.02	(30,594.06)	75.03%
Total 504 MATERIALS AND SUPPLIES	**251,294.13**	**287,500.02**	**(36,205.89)**	**87.41%**
505 UTILITIES	-	-	-	
505.02 Utilities other than Propulsion	32,523.49	26,250.00	6,273.49	123.90%
Total 505 UTILITIES	**32,523.49**	**26,250.00**	**6,273.49**	**123.90%**
506 CASUALTY AND LIABILITY COST	-	-	-	
506.03 Premiums-Liability and Property	70,834.94	49,999.98	20,834.96	141.67%
Total 506 CASUALTY AND LIABILITY COST	**70,834.94**	**49,999.98**	**20,834.96**	**141.67%**
509 MISCELLANEOUS EXPENSE	254.55	-	254.55	
509.01 Dues and Subscriptions	3,356.07	4,425.00	(1,068.93)	75.84%
509.02 Travel and Meetings	1,786.88	5,112.48	(3,325.60)	34.95%
509.08 Advertising & Promotion Media	265.98	3,750.00	(3,484.02)	7.09%
509.99 Other Miscellaneous Expense	17,638.82	1,712.52	15,926.30	1029.99%
Total 509 MISCELLANEOUS EXPENSE	**23,302.30**	**15,000.00**	**8,302.30**	**155.35%**
Total Expenses	**2,787,137.63**	**3,113,384.54**	**(326,246.91)**	**89.52%**
Net Operating Income	**(45,982.93)**	**(845,288.06)**	**799,305.13**	**5.44%**
Other Expenses				
63000 Depreciation Expense	-	-	-	
63200 Depr. Facilities & Structures	46,422.12	46,422.00	0.12	100.00%
63300 Depr. Revenue Vehicles	139,145.34	173,505.48	(34,360.14)	80.20%
63400 Depr. Furnishings & Equipment	18,334.56	20,017.98	(1,683.42)	91.59%
63500 Depr. Transit Enhancements	1,910.82	1,273.98	636.84	149.99%
Total 63000 Depreciation Expense	**205,812.84**	**241,219.44**	**(35,406.60)**	**85.32%**
Total Other Expenses	**205,812.84**	**241,219.44**	**(35,406.60)**	**85.32%**
Net Other Income	**(205,812.84)**	**(241,219.44)**	**35,406.60**	**85.32%**
Net Income	**(251,795.77)**	**(1,086,507.50)**	**834,711.73**	**23.17%**

DELAWARE COUNTY TRANSIT
Budget vs. Actuals: FY 2025 Budget - FY25 P&L
June 2025

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
400 PASSENGER FARES	11,993.24		11,993.24	
401 PASSENGER - PAID FARES	17,524.70		17,524.70	
401.07 DR - General Public		7,848.08	-7,848.08	0.00%
401.20 FLEX Fares		14,941.17	-14,941.17	0.00%
Total 401 PASSENGER - PAID FARES	**$ 17,524.70**	**$ 22,789.25**	**-$ 5,264.55**	**76.90%**
402 ORGANIZATION - PAID FARES			0.00	
402.01 GP Fare Subsidy	42,075.00	35,514.00	6,561.00	118.47%
402.05 Contract Client Transport		32,333.33	-32,333.33	0.00%
Total 402 ORGANIZATION - PAID FARES	**$ 42,075.00**	**$ 67,847.33**	**-$ 25,772.33**	**62.01%**
Total 400 PASSENGER FARES	**$ 71,592.94**	**$ 90,636.58**	**-$ 19,043.64**	**78.99%**
406 AUX TRANSIT REVENUES	50.00		50.00	
407 NON-TRANSPORTATION REVENUES			0.00	
407.04 Investment Income		26,250.00	-26,250.00	0.00%
Total 407 NON-TRANSPORTATION REVENUES	**$ 0.00**	**$ 26,250.00**	**-$ 26,250.00**	**0.00%**
409 LOCAL CASH GRANTS			0.00	
409.01 General Operating Assistance	1,121,292.00	0.00	1,121,292.00	
Total 409 LOCAL CASH GRANTS	**$ 1,121,292.00**	**$ 0.00**	**$ 1,121,292.00**	
411 STATE CASH GRANTS			0.00	
411.01 Operating Assistance		35,278.67	-35,278.67	0.00%
411.05 E&D Assistance		3,414.58	-3,414.58	0.00%
411.06 ODOT OTP2 State Funds		16,666.67	-16,666.67	0.00%
411.07 Other ODOT Assistance		11,666.67	-11,666.67	0.00%
Total 411 STATE CASH GRANTS	**$ 0.00**	**$ 67,026.59**	**-$ 67,026.59**	**0.00%**
413 FEDERAL CASH GRANTS			0.00	
413.10 Section 5307			0.00	
413.11 5307 Operating Assistance		50,790.58	-50,790.58	0.00%
413.11A 5307 ARP Act Operating Assistance		0.00	0.00	
413.11B 5307 CRRSAA Operating Assistance	150,000.00	73,000.75	76,999.25	205.48%
Total 413.11 5307 Operating Assistance	**$ 150,000.00**	**$ 123,791.33**	**$ 26,208.67**	**121.17%**
Total 413.10 Section 5307	**$ 150,000.00**	**$ 123,791.33**	**$ 26,208.67**	**121.17%**
413.30 Section 5310			0.00	
413.33 5310 Preventive Maintenance		15,572.33	-15,572.33	0.00%
413.37 5310 Mobility Mgt.		33,134.75	-33,134.75	0.00%
Total 413.30 Section 5310	**$ 0.00**	**$ 48,707.08**	**-$ 48,707.08**	**0.00%**
Total 413 FEDERAL CASH GRANTS	**$ 150,000.00**	**$ 172,498.41**	**-$ 22,498.41**	**86.96%**
Total Income	**$ 1,342,934.94**	**$ 356,411.58**	**$ 986,523.36**	**376.79%**
Gross Profit	**$ 1,342,934.94**	**$ 356,411.58**	**$ 986,523.36**	**376.79%**
Expenses				
501 LABOR			0.00	
501.01 Operator's Salaries and Wages	94,718.31	144,281.17	-49,562.86	65.65%
501.02 Other Salaries and Wages	71,466.23	118,719.00	-47,252.77	60.20%
Total 501 LABOR	**$ 166,184.54**	**$ 263,000.17**	**-$ 96,815.63**	**63.19%**
502 FRINGE BENEFITS			0.00	
502.02 OPERS - DCTB Share		42,029.92	-42,029.92	0.00%
502.03 Health/Dental/Vision/Life Ins.	47,979.24	55,320.33	-7,341.09	86.73%
502.04 Workers Comp.		0.00	0.00	
502.05 Medicare - DCTB Share	2,751.42	4,412.42	-1,661.00	62.36%
502.09 Sick Leave	5,431.50	12,172.08	-6,740.58	44.62%
502.10 Holiday Leave	8,716.45	15,215.17	-6,498.72	57.29%
502.11 Vacation Leave	15,895.60	17,002.75	-1,107.15	93.49%
502.14 Cell Phone Allowance	1,827.35	4,555.00	-2,727.65	40.12%
Total 502 FRINGE BENEFITS	**$ 82,601.56**	**$ 150,707.67**	**-$ 68,106.11**	**54.81%**
503 SERVICES			0.00	
503.03 Prof and Tech Service	25,196.38	23,750.00	1,446.38	106.09%
503.05 Contract Maint Service	2,566.72	5,416.67	-2,849.95	47.39%
503.99 Other Services	3,069.28	8,333.33	-5,264.05	36.83%
Total 503 SERVICES	**$ 30,832.38**	**$ 37,500.00**	**-$ 6,667.62**	**82.22%**
504 MATERIALS AND SUPPLIES			0.00	
504.01 Fuel and Lube	26,656.85	25,000.00	1,656.85	106.63%
504.02 Tires and Tubes	1,312.51	2,500.00	-1,187.49	52.50%
504.99 Other Supplies	21,751.70	20,416.67	1,335.03	106.54%
Total 504 MATERIALS AND SUPPLIES	**$ 49,721.06**	**$ 47,916.67**	**$ 1,804.39**	**103.77%**
505 UTILITIES			0.00	
505.02 Utilities other than Propulsion	4,221.78	4,375.00	-153.22	96.50%

Total 505 UTILITIES	**$ 4,221.78**	**$ 4,375.00**	**-$ 153.22**	**96.50%**
506 CASUALTY AND LIABILITY COST			0.00	
506.03 Premiums-Liability and Property	12,247.49	8,333.33	3,914.16	146.97%
Total 506 CASUALTY AND LIABILITY COST	**$ 12,247.49**	**$ 8,333.33**	**$ 3,914.16**	**146.97%**
509 MISCELLANEOUS EXPENSE	254.55		254.55	
509.01 Dues and Subscriptions	89.58	737.50	-647.92	12.15%
509.02 Travel and Meetings	166.17	852.08	-685.91	19.50%
509.08 Advertising & Promotion Media		625.00	-625.00	0.00%
509.99 Other Miscellaneous Expense	3,251.73	285.42	2,966.31	1139.28%
Total 509 MISCELLANEOUS EXPENSE	**$ 3,762.03**	**$ 2,500.00**	**$ 1,262.03**	**150.48%**
Total Expenses	**$ 349,570.84**	**$ 514,332.84**	**-$ 164,762.00**	**67.97%**
Net Operating Income	**$ 993,364.10**	**-$ 157,921.26**	**$ 1,151,285.36**	**-629.02%**
Other Expenses				
63000 Depreciation Expense			0.00	
63200 Depr. Facilities & Structures	7,737.02	7,737.00	0.02	100.00%
63300 Depr. Revenue Vehicles	23,190.89	28,917.58	-5,726.69	80.20%
63400 Depr. Furnishings & Equipment	3,055.76	3,336.33	-280.57	91.59%
63500 Depr. Transit Enhancements	318.47	212.33	106.14	149.99%
Total 63000 Depreciation Expense	**$ 34,302.14**	**$ 40,203.24**	**-$ 5,901.10**	**85.32%**
Total Other Expenses	**$ 34,302.14**	**$ 40,203.24**	**-$ 5,901.10**	**85.32%**
Net Other Income	**-$ 34,302.14**	**-$ 40,203.24**	**$ 5,901.10**	**85.32%**
Net Income	**$ 959,061.96**	**-$ 198,124.50**	**$ 1,157,186.46**	**-484.07%**

Monday, Aug 11, 2025 12:26:35 PM GMT-7 - Accrual Basis

Income by Customer Summary
DELAWARE COUNTY TRANSIT
June 1-30, 2025

Customer	Income		Expenses		Net income	
	Jun 1 - Jun 30 2025	Jan 1 - Jun 30 2025 (YTD)	Jun 1 - Jun 30 2025	Jan 1 - Jun 30 2025 (YTD)	Jun 1 - Jun 30 2025	Jan 1 - Jun 30 2025 (YTD)
COTA	1,121,292.00	1,121,292.00			1,121,292.00	1,121,292.00
Farebox	27,567.94	172,301.27			27,567.94	172,301.27
FTA - CRRSAA	150,000.00	443,508.00			150,000.00	443,508.00
Source Point	42,075.00	254,158.00			42,075.00	254,158.00
Veterans Services	2,000.00	23,027.00			2,000.00	23,027.00
Delaware Public Health District		1,590.00				1,590.00
Dept. of Job and Family Services		123,918.90				123,918.90
Friction Metals		203.24				203.24
FTA		87,120.00				87,120.00
FTA - ARP Act		129,627.00				129,627.00
GovDeals		6,198.75				6,198.75
Michael Ratcliff				22.50		22.50
ODOT		293,508.00				293,508.00
Willow Brook		408.50				408.50
TOTAL	**$1,342,934.94**	**$2,656,860.66**	**0.00**	**$22.50**	**$1,342,934.94**	**$2,656,883.16**

Accrual Basis Monday, August 11, 2025 07:55 PM GMTZ

Expenses by Vendor Summary
DELAWARE COUNTY TRANSIT
June 2025

Vendor	Total	
	Jun 1 - Jun 30 2025	Jan 1 - Jun 30 2025 (YTD)
Abby Little	49.99	49.99
AB Health Solutions, LLC	370.00	2,170.00
Accent	1,211.25	6,678.04
Access Wireless Data Solutions, LLC	6,772.33	6,772.33
AEP	1,616.37	14,222.83
Amazon	1,947.83	8,425.33
ARCPoint Labs	1,155.75	6,268.72
Asante Scott	39.59	39.59
BOB SUMEREL TIRE	1,265.90	10,908.34
Cameron Devinney	39.59	39.59
CITY OF DELAWARE Utility Office	233.92	1,535.16
Colonial Life	116.42	698.52
COLUMBIA GAS	73.94	3,002.47
CRYSTAL JAMES	75.87	679.48
DataWorks Plus, LLC	6,385.00	6,385.00
DCTB Depreciation	34,302.14	205,812.84
DELAWARE COUNTY HR	54,727.33	351,283.65
Fishel Downey Albrecht & Riepenhoff LLP	55.00	715.00
Heavy Duty Truck & Equipment Service, Inc.	633.75	1,307.55
Interstate Billing Service	1,452.50	15,389.03
Joe Johnson	37.00	37.00
Kimmel	293.52	1,957.75
Lisa Encracion	49.99	49.99
Marlon Riddle	75.00	75.00
MD TRANSMISSIONS LTD	6,079.00	7,840.35
MedPro Waste Disposal, LLC	92.25	546.00
MIATI Embroidery	647.79	3,530.15
MORPC	675.00	675.00
NAPA Auto Parts	3,801.89	18,180.23
NEORide	6,212.99	39,358.17
Ohio Business Systems, Inc.	125.61	1,036.80
OHIO TRANSIT RISK POOL	12,247.49	70,834.94
PAYROLL	194,112.35	1,694,485.75
PRECISION ALIGNMENT	1,811.73	6,351.01
Rea & Associates, Inc	8,000.00	8,000.00
REI	2,022.24	2,022.24
Richwood Credit Card	3,078.98	14,729.62

Robyn Alexander	39.59	39.59
RUMPKE	549.28	1,253.56
Sheetz WEX BANK	127.40	289.40
SuperFleet MasterCard Program	26,529.45	152,055.90
TERMINAL SUPPLY	1,925.56	2,237.40
TESCO	463.46	8,186.39
THE HARDWARE EXCHANGE	1.39	211.46
VERIZON WIRELESS	2,297.55	13,785.27
WATERFORD SIGNS	52.00	310.00
		-200.00
Accurate Mechanical, Inc		696.00
Angela Johnson		39.59
Brandon Hill		39.59
Breezeline		5,463.99
Brendan Talty		39.59
Buddy Woods		37.00
BYERS FORD		1,261.48
Cliff Zody		39.59
Coughlin Marysville		10,656.06
DACC		159.00
DataServ		22,589.17
Delaware Area Chamber of Commerce		470.00
Delaware County Engineer		657.64
Delaware Floor Company		6,871.71
Delaware General Health District		665.00
Delene Weidner		400.00
Denny Schooley		3,000.00
Don Hedges		39.59
Doug Jurden		39.59
Douglas Schlater		39.59
Doug McBride		39.59
Ellen Ebe		18.00
FINET		2,528.67
Fuel Depot		23.80
Garth Bowen		39.59
Gloria Mansfield		60.00
Government Finance Officers Association		430.00
GRANT BIAS		35.65
Holony Media		2,833.20
Hotsy		2,564.50
ImperialDade/Janton 1280		330.52
Intuit		434.52
Joe Dalton		139.59

John Bush		119.00
KATHY LAUGHLIN		268.03
KLH Tools LLC		5,427.00
Leon Murphy		39.59
LinkedIn Corporation		5,890.00
Lorianne Doyle		39.59
Mary Weller		184.00
National PELRA		1,213.00
Ohio Government Finance Officers Association		250.00
OHIO PUBLIC TRANSIT ASSOC.		1,312.50
OHIOTOW		1,807.95
Ohio Wesleyan University		215.98
OPERS		201,560.19
Patricia Aleshire		39.59
Paul Hartings		39.68
Pens.com		681.57
Proforma		609.75
Remix Technologies LLC		17,000.00
Renee Creedon-Mays		47.65
Richard LeCrone		39.59
RICHWOOD BANK		786.00
Rotary Club of Delaware		430.00
SourcePoint		565.00
S&S Midwest Fire Protection LLC		620.00
Terry Davenport		14.95
THE DELAWARE GAZETTE Subscription		195.00
Tim Himler		87.00
Tina Clark		40.52
Tonesha Collins		135.63
Tracyne Barker		39.68
UKG Inc		288.00
YOST TECH OF MID OHIO		265.88
TOTAL	**$383,872.98**	**$2,993,196.56**

Balance Sheet
DELAWARE COUNTY TRANSIT
As of June 30, 2025

Distribution account	Total		
	As of June 30, 2025	As of May 31, 2025 (PP)	As of June 30, 2024 (PY)
Assets			
Current Assets			
Bank Accounts			
10000 Checking - Regular	50,307.83	-23,196.57	-27,068.80
10001 Checking - Payroll	-209,767.79	-95,779.01	30,074.27
10002 Petty Cash	50.00	50.00	50.00
10003 STAR Ohio	5,443,948.82	5,443,948.82	5,241,911.59
10004 Insured Cash Sweep	365,233.48	365,233.48	453,240.19
Total for Bank Accounts	**$5,649,772.34**	**$5,690,256.72**	**$5,698,207.25**
Accounts Receivable			
11000 Accounts Receivable	1,344,089.00	301,142.00	1,846,558.16
Total for Accounts Receivable	**$1,344,089.00**	**$301,142.00**	**$1,846,558.16**
Other Current Assets			
11001 YE Receivables			
13000 Prepaids	0.00	0.00	0.00
13100 Prepaid OTRP	31,716.35	16,562.84	27,677.10
Total for 13000 Prepaids	**$31,716.35**	**$16,562.84**	**$27,677.10**
Total for Other Current Assets	**$31,716.35**	**$16,562.84**	**$27,677.10**
Total for Current Assets	**$7,025,577.69**	**$6,007,961.56**	**$7,572,442.51**
Fixed Assets			
15000 Fixed Assets	44,052.75	37,017.63	12,361.30
15100 Land	325,507.52	325,507.52	325,507.52
15200 Facilities & Structures	2,859,068.31	2,859,068.31	2,859,068.31
15300 Revenue Vehicles	5,029,643.80	5,029,643.80	3,637,851.80
15400 Furnishings & Equipment	433,689.01	433,689.01	369,446.03
15500 Transit Enhancements	44,686.92	44,686.92	44,686.92
Total for 15000 Fixed Assets	**$8,736,648.31**	**$8,729,613.19**	**$7,248,921.88**
16000 Accumulated Depreciation	0.00	0.00	0.00
16200 AD - Facilites & Structures	-729,547.30	-721,810.28	-642,453.06
16300 AD - Revenue Vehicles	-2,285,184.03	-2,261,993.14	-2,006,893.35
16400 AD - Furnishings & Equipment	-290,925.84	-287,870.08	-254,256.72
16500 AD - Transit Enhancements	-49,463.97	-49,145.50	-45,642.33
Total for 16000 Accumulated Depreciation	**-$3,355,121.14**	**-$3,320,819.00**	**-$2,949,245.46**
17000 WIP - Work in Process	0.00	0.00	0.00
17200 WIP - Facilaties & Structures			
17400 WIP - Furnishings & Equipment			
Total for 17000 WIP - Work in Process	**0.00**	**0.00**	**0.00**
Total for Fixed Assets	**$5,381,527.17**	**$5,408,794.19**	**$4,299,676.42**
Other Assets			
14010 Net Pension Asset	57,875.00	57,875.00	57,875.00
14015 Net OPEB Asset			
14020 Defered Outflows - Pension	1,574,616.00	1,574,616.00	1,574,616.00
14025 Defered Outflows - OPEB	219,036.00	219,036.00	219,036.00
Total for Other Assets	**$1,851,527.00**	**$1,851,527.00**	**$1,851,527.00**
Total for Assets	**$14,258,631.86**	**$13,268,282.75**	**$13,723,645.93**

Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 Accounts Payable	34,706.18	83,542.60	19,032.26
Total for Accounts Payable	**$34,706.18**	**$83,542.60**	**$19,032.26**
Credit Cards			
Other Current Liabilities			
20001 YE Payables			
23000 Accrued Leave Payable	0.00	0.00	0.00
23001 Accrued Sick Leave	40,763.70	40,763.70	40,763.70
23002 Accrued Vacation	131,180.75	131,180.75	131,180.75
23003 Accrued Holiday Pay	46,112.42	46,112.42	46,112.42
Total for 23000 Accrued Leave Payable	**$218,056.87**	**$218,056.87**	**$218,056.87**
24000 Bi-Weekly Payroll Liabilities	0.00	0.00	0.00
24002 Employer Net Pay	122,790.87	72,545.83	36,527.50
24003 Employer Medicare	2,315.59	1,377.32	687.42
24004 Employer SS			
Total for 24000 Bi-Weekly Payroll Liabilities	**$125,106.46**	**$73,923.15**	**$37,214.92**
25000 Payroll Withholdings	0.00	0.00	0.00
25001 Deferred Comp W/H	2,512.32	1,566.12	640.14
25002 OPERS Employee W/H	29,349.22	9,757.21	4,965.91
25003 Medicare Employee W/H	2,315.51	1,377.26	687.43
25004 Federal Tax W/H	9,976.10	5,812.39	3,212.23
25005 Ohio Tax W/H	3,214.54	1,892.05	939.92
25006 City Tax W/H	3,010.22	1,776.08	882.32
25007 School Tax W/H	333.10	210.53	129.14
25008 Court Order W/H	5,687.81	5,066.92	24.06
25009 Employee SS			
Total for 25000 Payroll Withholdings	**$56,398.82**	**$27,458.56**	**$11,481.15**
26000 Unearned Funds	0.00	0.00	0.00
26030 Local Funds Unearned			
Total for 26000 Unearned Funds	**0.00**	**0.00**	**0.00**
Ohio Department of Taxation Payable			
Total for Other Current Liabilities	**$399,562.15**	**$319,438.58**	**$266,752.94**
Total for Current Liabilities	**$434,268.33**	**$402,981.18**	**$285,785.20**
Long-term Liabilities			
27010 Net Pension Liability	3,369,633.00	3,369,633.00	3,369,633.00
27015 Net OPEB Liability	71,469.00	71,469.00	71,469.00
27020 Defered Inflows - Pension	21,869.00	21,869.00	21,869.00
27025 Defered Inflows - OPEB	23,572.00	23,572.00	23,572.00
Total for Long-term Liabilities	**$3,486,543.00**	**$3,486,543.00**	**$3,486,543.00**
Total for Liabilities	**$3,920,811.33**	**$3,889,524.18**	**$3,772,328.20**
Equity			
32000 Retained Earnings	4,636,754.00	4,636,754.00	4,033,645.35
Net Income	-251,795.77	-1,210,857.73	-35,189.92
30000 Opening Balance Equity	2,578,254.26	2,578,254.26	2,578,254.26
31000 Equity Contributions	0.00	0.00	0.00
31001 Federal Equity Contributions	3,407,462.00	3,407,462.00	3,407,462.00
31002 State Equity Contributions	1,579,046.00	1,579,046.00	1,579,046.00
31003 Local Equity Contributions	76,601.00	76,601.00	76,601.00

Total for 31000 Equity Contributions	**$5,063,109.00**	**$5,063,109.00**	**$5,063,109.00**
33000 GASB 68 Pension Equity	-703,183.96	-703,183.96	-703,183.96
34000 GASB 75 OPEB Equity	-985,317.00	-985,317.00	-985,317.00
Total for Equity	**$10,337,820.53**	**$9,378,758.57**	**$9,951,317.73**
Total for Liabilities and Equity	**$14,258,631.86**	**$13,268,282.75**	**$13,723,645.93**

Accrual Basis Monday, August 11, 2025 08:27 PM GMTZ

Statement of Cash Flows
DELAWARE COUNTY TRANSIT
June 1-30, 2025

Full name	Total
OPERATING ACTIVITIES	
Net Income	959,061.96
Adjustments to reconcile Net Income to Net Cash provided by operations:	
11000 Accounts Receivable	-1,042,947.00
13100 Prepaids:Prepaid OTRP	-15,153.51
20000 Accounts Payable	-48,836.42
24002 Bi-Weekly Payroll Liabilities:Employer Net Pay	50,245.04
24003 Bi-Weekly Payroll Liabilities:Employer Medicare	938.27
25001 Payroll Withholdings:Deferred Comp W/H	946.20
25002 Payroll Withholdings:OPERS Employee W/H	19,592.01
25003 Payroll Withholdings:Medicare Employee W/H	938.25
25004 Payroll Withholdings:Federal Tax W/H	4,163.71
25005 Payroll Withholdings:Ohio Tax W/H	1,322.49
25006 Payroll Withholdings:City Tax W/H	1,234.14
25007 Payroll Withholdings:School Tax W/H	122.57
25008 Payroll Withholdings:Court Order W/H	620.89
Ohio Department of Taxation Payable	
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	**-$1,026,813.36**
Net cash provided by operating activities	**-$67,751.40**
INVESTING ACTIVITIES	
15000 Fixed Assets	-7,035.12
16200 Accumulated Depreciation:AD - Facilites & Structures	7,737.02
16300 Accumulated Depreciation:AD - Revenue Vehicles	23,190.89
16400 Accumulated Depreciation:AD - Furnishings & Equipment	3,055.76
16500 Accumulated Depreciation:AD - Transit Enhancements	318.47
Net cash provided by investing activities	**$27,267.02**
FINANCING ACTIVITIES	0.00
NET CASH INCREASE FOR PERIOD	**-$40,484.38**
Cash at beginning of period	**$5,690,256.72**
CASH AT END OF PERIOD	**$5,649,772.34**

Accrual Basis Monday, August 11, 2025 08:12 PM GMTZ

DELAWARE COUNTY TRANSIT BOARD

POLICY

Policy Name	Resolution Number	Origin Date	Approval Date
~~Sick~~ Leave Donation	17-04-06	6/16/03	4/19/17

NOTE: *The Delaware County Transit Board (AKA: DCTB) is the governing body of Delaware County's Public Transit System established by the Delaware County Commissioners under the authority of Ohio Revised Code section 306.01 and 306.02. The Delaware Area Transit Agency (AKA: DATA) is the common name given to the public transit system. This policy is established and set forth under the authority of the Delaware County Transit Board and/ or the Executive Director of the Delaware Area Transit Agency. DATA and DCTB may be used interchangeably in this policy.*

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PURPOSE

The intent of the ~~sick~~ leave donation policy is to allow employees to voluntarily donate leave to fellow employees of DCTB who are in critical need of leave due to the serious illness or injury of the employee or a member of the employee's immediate family pursuant to the provisions of Section 124.391 of the Ohio Revised Code and this rule.

SCOPE

This policy pertains to all DCTB employees.

DISTRIBUTION

This policy will be distributed to all Delaware County Transit Board (DCTB) employees and made available through internal communication channels and upon request.
~~To all DCTB employees through the DCTB Employee Handbook.~~

DEFINITIONS

Immediate Family - *Immediate family* for purposes of this policy include: grandparents, brothers, sisters, brother-in-law, sister-in-law, daughter-in-law, son-in-law, parents, father-in-law, mother-in-law, spouse, children, grandchildren, and a legal guardian or other person who stands in the place of a parent to the employee.

Leave – For purposes of this policy, *Leave* refers to any form of accrued, paid time off available to an employee, including sick leave, vacation leave, holiday leave, or personal leave. Leave must be accrued and available in the donating employee's balance to be eligible for donation.

POLICY STATEMENT

Employees may donate or receive accrued ~~sick~~ leave to or from fellow employees of DCTB who are otherwise eligible to accrue and use ~~sick~~ leave pursuant to the provisions of section 124.391 of the Ohio Revised Code and this rule.

Receiving Leave – To receive donated leave an employee must:

- Have a serious illness or injury or have a member of his/her immediate family who has a serious illness or injury and,

- Have no accrued leave or is projected to exhaust accrued leave as a result of a serious illness or injury or as a result of an immediate family member with a serious illness or injury and,
- Have applied for any paid leave, workers compensation, or benefits program for which the employee is eligible and,
- Have ~~applied~~ been approved for Family and Medical Leave ~~, if eligible,~~ and,
- Have completed one (1) year of service as an employee of ~~the~~ Delaware ~~Area~~ County Transit ~~Agency~~ and,
- ~~Have provided written verification that the catastrophic illness exists and,~~
- Agree to accept the leave under the terms of this policy and complete an "Application to Receive Donated Leave".

Donating Leave – Employees may donate leave if the donating employee:

- Voluntarily elects to donate leave and does so with the understanding that donated leave will not be returned and,
- Donates a minimum of one (~~1~~4) hours and,
- Retains a sick leave balance of at least 120 hours~~. Sick leave shall be donated in the same manner in which it would otherwise be used~~ and,
- Completes an "Application to Donate Leave".

Administration

The ~~sick~~ leave donation program shall be administered on a per occurrence basis. Employees using donated leave shall be considered in active pay status and shall accrue leave and be entitled to any benefits to which they would otherwise be entitled. Donated ~~sick~~ leave ~~shall be considered sick leave and~~ shall never be converted to a cash benefit to the employee. If qualifying, cash benefits will be distributed to the employee's survivors according to policy.

~~When an application to donate leave is received, the entire amount of the donation will be transferred to the record of the designated employee.~~

All applications to donate leave shall be submitted within the prescribed time window. Once the window closes, all applications will be reviewed to create a donated leave bank. Leave will be used on an as-needed basis. Donating employees will be notified when their leave is transferred and the total amount taken, up to the total donated amount. Any donated leave that is not used will be available for use by the donor at the end of the needed period. Management will take all reasonable measures to ensure donated leave is administered fairly and equitably.

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Policy Revision Dates:

- 06/16/03
- 04/16/17

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RESOLUTION 25-08-03

In the matter of approving the updated Leave Donation Policy;

WHEREAS, the Delaware County Transit Board ("DCTB") recognizes the importance of supporting employees who may face extended absences from work due to a serious illness or injury, or due to the serious illness or injury of an immediate family member, and;

WHEREAS, the Ohio Revised Code Section 124.391 provides for the establishment of a leave donation program, allowing employees to voluntarily donate accrued leave to assist fellow employees in critical need; and

WHEREAS, the updated Leave Donation Policy establishes clear definitions, eligibility requirements, and procedures for donating and receiving leave, ensuring fairness, consistency, and compliance with applicable law.

NOW THEREFORE BE IT RESOLVED, that the Delaware County Transit Board hereby approves the updated Leave Donation Policy and provides the Executive Director the authority to execute the contract on behalf of the Board.

_____ _____

Chairman Secretary

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