



City of Appleton

100 North Appleton Street
Appleton, WI 54911-4799
www.appleton.org

Meeting Agenda - Final-revised Fox Cities Transit Commission

Wednesday, July 27, 2016

3:00 PM

Council Chambers, 6th Floor

1. Call meeting to order

2. Roll call of membership

3. Approval of minutes from previous meeting

[16-1172](#) Approval of Minutes from Previous Meeting

Attachments: [Minutes 05-26-16.pdf](#)

4. **Public Hearings/Apearances**

[16-1173](#) Public Participation on Agenda Items

5. **Action Items**

[16-1174](#) Approval of Payments

Attachments: [Check Register 05-19-16 through 06-10-16.pdf](#)

[Check Register 06-11-16 through 07-18-16.pdf](#)

[16-1175](#) Acceptance of Two Federal Transit Administration Bus and Bus Facilities Capital Grants

Attachments: [FCTC Grant acceptance memo 5539 - 2016.pdf](#)

[16-1176](#) Acceptance of 2016 WISDOT Capital Funds Transfer to Operating Grant

Attachments: [FCTC Grant acceptance memo WISDOT transfer - 2016.pdf](#)

[16-1177](#) Northern Winnebago Dial-A-Ride Proposal Rejection and New Process

Attachments: [NWDAR RFP Rejection and New Process.pdf](#)

[16-1178](#) Outagamie County Rural Transportation Proposal Rejection and New Process

Attachments: [OutCo Rural RFP Rejection and New Process.pdf](#)

[16-1179](#) Outagamie County Specialized Transportation Proposal Rejection and New Process

Attachments: [OutCo Spclzd RFP Rejection and New Process.pdf](#)

[16-1180](#) Northern Winnbago Dial-A-Ride Temporary Six Month Extension

Attachments: [NWDAR 6mos extension Dec 2016.pdf](#)

[16-1181](#) Outagamie County Rural Transportation Temporary Six Month Extension

Attachments: [OutCo Rural Temp ext thru 12-16.pdf](#)

[16-1182](#) Outagamie County Specialized Transportation Temporary Six Month Extension

Attachments: [OutCo Spclzd Temp ext 12-16.pdf](#)

6. Information Items

[16-1184](#) May and June Ridership and Revenue

Attachments: [May Ridership and Revenue.pdf](#)
[June Ridership and Revenue.pdf](#)

[16-1185](#) Valley Transit 2015 Audit

Attachments: [Baker Tilly Letter.pdf](#)
[Appleton Valley Transit 2015 Comm Rept FINAL.pdf](#)
[Appleton Valley Transit 2015 FS FINAL.pdf](#)

[16-1186](#) May and June Financials

Attachments: [May Financials.pdf](#)
[June Financials.pdf](#)

[16-1187](#) Key Performance Indicators

Attachments: [KPI Q2 2016.pdf](#)

[16-1188](#) Social Media Update

Attachments: [VT Social Media Update to FCTC_072716.pdf](#)

[16-1189](#) Information Systems Update

[16-1190](#) Manager's Report

[16-1191](#) Pending Items

Attachments: [Pending Items.pdf](#)

7. Adjournment

Reasonable Accommodations for Persons with Disabilities will be made upon Request and if Feasible.

Any questions regarding this agenda, please contact Daniel Sandmeier at 920.832.5800.

MINUTES - FOX CITIES TRANSIT COMMISSION

May 25, 2016

Commissioners Present

Chairperson Chuck Rundquist
Vice Chairperson Kyle Lobner
Bob Buckingham
Carol Kasimor
George Dearborn
Jeff McCabe
Joel Gregozeski
Larry Carey
Linda Stoll
Alderpersion Matthew Reed
Rick Detienne
Sonia Barham
Travis Parish

Commissioners Excused

Carolyn Mewhorter
Trish Nau

Valley Transit Staff

Daniel Sandmeier, Interim General Manager
Debra Ebben, Administrative Services Manager
Nikki Voelzke, Community Relations Specialist
Amy Erickson, Paratransit Coordinator
Lisa Laughlin, Communications Technician
Morgan VanDeurzen, Marketing Intern

Others Present

Emily Truman, Assistant City Attorney

Chairperson Chuck Rundquist called the meeting to order at 3:00 p.m.

There was a brief introduction of the new commission member, Larry Carey.

APPROVAL OF MINUTES

There being no question or corrections to the minutes of the April 27, 2016 meeting, Commissioner Bob Buckingham moved that the minutes be approved which was seconded by Commissioner Linda Stoll. The minutes were approved (12/0).

Commissioner Joel Gregozeski arrived at 3:01 p.m.

APPEARANCES

Public Participation on Agenda Items

Mr. Ed Miller of Grand Chute made a public appearance with suggestions to improve ridership and information supplied to riders through Valley Transit's Riders Guide and advertising.

ACTION ITEMS

Approval of Payments

Administrative Services Manager, Deb Ebben presented the check register for the period 04/17/16 through 05/18/16. There being no questions or discussion of the items on the check register, a motion was made by Commissioner Joel Gregozeski and seconded by Commissioner Kyle Lobner to accept the payments 04/17/16 through 05/18/16. The motion carried (13/0).

Authorization to Award a Contract to Lamers Bus Lines for the Provision of Downtown Trolley Service

Interim General Manager, Daniel Sandmeier reported that the 2016 Downtown Trolley Service contract with Lamers Bus Lines would remain at the 2015 rate of \$72.29 per hour. A motion was made by Commissioner Rick Detienne and seconded by Commissioner Kyle Lobner to award a contract to Lamers Bus Lines for the provision of Downtown Trolley Service. The motion carried (13/0).

Octoberfest Fares

At the April 2016 Fox Cities Transit Commission meeting the commission requested that Valley Transit staff review a variety of options for the level of fare collection associated with Octoberfest. After reviewing all the options Valley Transit recommended continuation of the Octoberfest fares at \$0.25. A motion was made by Commissioner Rick Detienne and seconded by Commissioner Linda Stoll continue Octoberfest fares at \$0.25. The motion carried (13/0).

INFORMATION ITEMS

Approval to Exercise Option Year Two for New Hope Contract for the Provision of Ancillary Paratransit Service

Mr. Sandmeier reported that Valley Transit and New Hope Center have agreed to exercise the second option year at the current price of \$2.11/mile.

April Ridership and Revenue

Mr. Sandmeier reported that April ridership was following national trends. At the end of April ridership was down 6.6% year-to-date. Mr. Sandmeier believes that the lower gas prices and increased employment are contributing factors for lower ridership. The year-to-date revenue is up 1.1% over 2015.

April Financials

Ms. Ebben reported that Valley Transit remains under budget in both revenue and expenses.

Valley Transit Summer Programs

Community Relations Specialist, Nikki Voelzke gave a brief summary of the events Valley Transit will be sponsoring for the summer of 2016. Ride and Read begins in June and runs every Wednesday June through August. The lunchtime concert series will continue again this year. Local bands will be performing at the Transit Center every Wednesday June through August. The Trolley will also be returning this year. The Trolley will operate Thursday and Friday evenings and all day Saturday June through Octoberfest Saturday. Mile of Music, Mile 4 will be held August 4 – 7 with the “band bus” running Thursday through Saturday, 1:00 – 11:00 p.m. Valley Transit will also have a bus and a historical display at the Appleton Juneteenth Celebration held Sunday, June 19th at City Park.

Manager's Report

Mr. Sandmeier reported that management is working on some route redesign & detour issues. The detour on route 16 going to North High School seems to be working well. With the Thompson Center closing many of the programs have moved to St. Bernadette's. A detour on route 11 similar to the route 16 detour may need to be implemented to accommodate the relocation of these programs.

Mr. Sandmeier addressed the question of expanding route 12 to Grand Chute Town Hall. At present it would mean 3 additional service miles, 8 minutes per loop with no convenient place to turn around and substantial route restructuring. Valley Transit will monitor the growth in the area.

Mr. Sandmeier shared that Valley Transit has come from 3rd place to win the Most Improved Safety Record Award in our division with Transit Mutual Insurance.

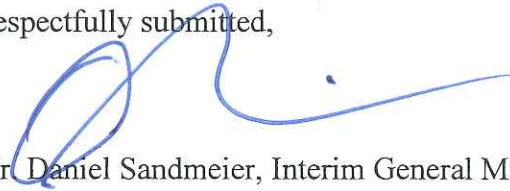
Pending Items

There are no new pending items.

ADJOURNMENT

The next meeting will be held on Wednesday, June 22, 2016 at 3:00 p.m. The meeting adjourned at 3:44 p.m.

Respectfully submitted,



Mr. Daniel Sandmeier, Interim General Manager

Check Register with General Ledger Accounts
Check Date 05/19/16 thru 06/10/16

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Date - 06/16/16

Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
522583	05/25/16	182019	CALUMET COUNTY DE	365541	service/fares	1,419.74-	5860	4875		1818	1,181.80-	
				365541	service/fares		5860	6408		1818	2,601.54	
total											1,419.74	
522584		35801	CALUMET COUNTY TR	365657	balance state assist	54,534.72-	580	2470			8,583.00	
				365657	balance federal assi		580	2470			7,370.00	
				365657	excess local share		580	2470			38,086.83	
				365657	excess local share		580	2470			494.89	
				365657	excess local share		580	2470				
total											54,534.72	
522590		23940	CITY OF KAUKAUNA	365659	balance state assist	32,863.24-	580	2470			15,350.87	
				365659	balance federal assi		580	2470			12,714.00	
				365659	excess local share		580	2470			4,798.37	
				365659	excess local share		580	2470				
				365659	excess local share		580	2470				
total											32,863.24	
522591		14488	CITY OF MENASHA	365660	balance state assist	56,489.02-	580	2470			26,131.09	
				365660	balance federal assi		580	2470			21,642.00	
				365660	excess local share		580	2470			8,715.93	
				365660	excess local share		580	2470				
				365660	excess local share		580	2470				
total											56,489.02	
522592		14111	CITY OF NEENAH	365661	balance state assist	116,762.63-	580	2470			53,898.13	
				365661	balance federal assi		580	2470			44,638.00	
				365661	excess local share		580	2470			16,077.90	
				365661	excess local share		580	2470			2,148.60	
				365661	excess local share		580	2470				
total											116,762.63	
522593		264719	COMMUNITY CARE	365662	balance state assist	97,822.50-	580	2470				
				365662	balance federal assi		580	2470				
				365662	excess local share		580	2470			11,787.54	
				365662	excess local share		580	2470			70,965.18	
				365662	excess local share		580	2470			15,069.78	
total											97,822.50	
522604		162886	FOX VALLEY CAB	365547	April nw-dar fares	7,463.00-	5860	4875		1813	2,016.00-	
				365547	April nw-dar heritag		5860	4875		1813	150.50-	
				365547	April nw-dar fares t		5860	4875		1813	444.50-	
				365547	April nw-dar neenah		5860	6408		1813	7,779.00	
				365547	April nw-dar heritag		5860	6408		1813	580.50	
				365547	April nw-dar tom		5860	6408		1813	1,714.50	
total											7,463.00	
522617		152178	KIDZ KAB, LLC	365553	call a ride	39.00-	5860	4875		1814	6.00-	
				365553	call a ride		5860	6408		1814	45.00	
total											39.00	
522619		17806	KOBUSSEN BUSES, L	365554	rural/fares	54,960.66-	5860	4875		1809	3,204.00-	
				365554	rural/fares		5860	6408		1809	15,133.14	
				365555	sheltered workshop		5860	6408		1808	43,031.52	
total											54,960.66	
522620		264727	LAKELAND CARE DIS	365668	excess local share	35,548.18-	580	2470			35,548.18	
total											35,548.18	
522621		18850	LAKESHORE CLEANER	365558	salt	315.65-	5830	6440			53.73	
				365559	snow removal		5830	6440			90.00	

Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
total											143.73	
522622		18438	LEVENHAGEN OIL CO	365560	fuel	12,793.56-	5840	6322			11,512.50	
total											11,512.50	
522627		163969	MOHAWK MANUFACTUR	365565	bus parts	118.08-	5820	6326			118.08	
total											118.08	
522629		268787	NEW FLYER PARTS	365566	bus parts	1,549.57-	5820	6326			556.96	
				365567	bus parts		5820	6326			527.88	
				365568	bus parts		5820	6326			453.14	
				365569	bus parts		5820	6326			11.59	
total											1,549.57	
522630		116759	NEW HOPE CENTER,	365570	service	16,004.35-	5860	6408		1815	16,004.35	
total											16,004.35	
522631				365670	excess local share	2,930.97-	580	2470			2,930.97	
total											2,930.97	
522638		13346	OUTAGAMIE COUNTY	365673	balance state assist	416,837.91-	580	2470			104,244.00	
				365673	balance federal assi		580	2470			88,523.00	
				365673	excess local share		580	2470			220,186.72	
				365673	excess local share		580	2470			3,240.45	
				365673	excess local share		580	2470			643.74	
total											416,837.91	
522645		246271	RUNNING, INC.	365618	ochst march service	166,287.34-	5860	6408		1810	1,921.20	
				365619	Connector Tickets		580	2131			1,923.00	
				365619	Agency Local Share		580	2131			420.00	
				365619	Agency Local Share		5860	4230		1819	420.00-	
				365619	Connector ESA Fares		5860	4875		1820	1,029.00-	
				365619	Connector ESH Fares		5860	4875		1819	6,120.00-	
				365619	ESA Ticket Revenue		5860	4875		1820	891.00-	
				365619	ESH Ticket Revenue		5860	4875		1819	1,032.00-	
				365619	Connector ESA		5860	6408		1820	9,840.00	
				365619	Connector ESH		5860	6408		1819	30,515.20	
				365619	Fuel escalator/deesc		5860	6408		1819	378.20-	
				365620	VTII Premium		580	2130			7,842.00	
				365620	VTII Agency		580	2132			17,056.80	
				365620	Basic Tick. Local		580	2132			12,851.20	
				365620	Prem. Tick Local		580	2132			8,599.50	
				365620	VTII Basic		580	2133			10,078.80	
				365620	Community Care OC		5850	4230			11,103.20-	
				365620	Family Care WC		5850	4230			5,017.35-	
				365620	Community Care CC		5850	4230			1,711.20-	
				365620	IRIS		5850	4230			3,618.95-	
				365620	Tickets		5850	4875		1805	34,977.60-	
				365620	VTII Cash Fares		5850	4875		1805	4,652.40-	
				365620	VT II		5850	6408		1805	135,768.00	
				365620	Fuel Escalator		5850	6408			1,458.16-	
				365620	Elderly Fares		5860	4875		1806	492.00-	
				365620	Sunday Fares		5860	4875		1807	825.00-	
				365620	Elderly		5860	6408		1806	1,986.45	
				365620	Sunday		5860	6408		1807	1,211.25	
total											166,287.34	
522655		93981	TOWN OF BUCHANAN	365679	balance state assist	19,032.03-	580	2470			8,687.02	
				365679	balance federal assi		580	2470			7,194.00	
				365679	excess local share		580	2470			3,151.01	
				365679	excess local share		580	2470				
				365679	excess local share		580	2470				
total											19,032.03	
522656		20538	TOWN OF GRAND CHU	365680	balance state assist	186,430.56-	580	2470			84,869.02	

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Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
522656	05/25/16	20538	TOWN OF GRAND CHU	365680	balance federal assi	186,430.56-	580	2470			70,288.00	
				365680	excess local share		580	2470			31,273.54	
				365680	excess local share		580	2470				
				365680	excess local share		580	2470				
total											186,430.56	
522657		37604	TOWN OF MENASHA	365681	balance state assist	70,279.98-	580	2470			31,749.34	
				365681	balance federal assi		580	2470			26,295.00	
				365681	excess local share		580	2470			12,136.24	
				365681	excess local share		580	2470			99.40	
				365681	excess local share		580	2470				
total											70,279.98	
522659		8942	ULTIMATE CLEANING	365682	cleaning	31,417.17-	5830	6599			85.92	
				365683	cleaning		5830	6599			474.60	
total											560.52	
522665		17890	VILLAGE OF KIMBER	365687	balance state assist	23,254.29-	580	2470			10,602.12	
				365687	balance federal assi		580	2470			8,781.00	
				365687	excess local share		580	2470			3,871.17	
				365687	excess local share		580	2470				
				365687	excess local share		580	2470				
total											23,254.29	
522666		7915	VILLAGE OF LITTLE	365688	balance state assist	24,206.60-	580	2470			11,185.46	
				365688	balance federal assi		580	2470			9,263.00	
				365688	excess local share		580	2470			3,758.14	
				365688	excess local share		580	2470				
				365688	excess local share		580	2470				
total											24,206.60	
522668		37022	WE ENERGIES	365633	6404-083-107	7,751.13-	5810	6413	2		5.31	
total											5.31	
522671				365636	7216-827-232 Elec	110,308.37-	5810	6413	1		1,363.62	
				365636	7216-827-232 Gas		5810	6413	2		90.60	
				365636	5028-442-903		5810	6413	1		2,525.64	
				365636	5070-604-479		5810	6413	2		804.65	
				365636	0425-072-359		5810	6413	1		322.14	
total											5,106.65	
522679		7780	WINNEBAGO COUNTY	365695	balance state assist	120,552.33-	580	2470			48,271.00	
				365695	balance federal assi		580	2470			41,260.00	
				365695	excess local share		580	2470			30,327.17	
				365695	excess local share		580	2470			694.16	
				365695	excess local share		580	2470				
total											120,552.33	
522689		262932	IRIS FINANCIAL SE	365667	excess local share	16,846.69-	580	2470			16,846.69	
total											16,846.69	
522741	06/01/16	252304	GENFARE, DIVISION	365750	G/A PRINT ENCODE MAC	733.29-	580	2160			733.29	
total											733.29	
522779		18711	RICOH USA, INC.	365729	VT Lease	11,915.83-	5810	6320	1		215.48	
				365729	VT Copies		5810	6320	1		35.72	
				365729	VT Copies		5810	6320	1		19.74	
				365730	VT Lease		5810	6320	1		31.34	
				365730	VT Copies		5810	6320	1		184.14	
				365730	VT Copies		5810	6320	1		36.65	
total											523.07	

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Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
522821	06/08/16	224354	ABC COMPANIES	365947	bus parts	641.80-	5820	6326			641.80	
total											641.80	
522824		302990	APPLETON MONTHLY	365864	april 2016	700.00-	5810	6412			350.00	
				365865	may 2016		5810	6412			350.00	
total											700.00	
522866		35641	GARROW OIL CORPOR	365877	fuel	12,082.34-	5840	6322			12,082.34	
total											12,082.34	
522868		162894	GILLIG LLC	365881	bus parts	267.00-	5820	6326			267.00	
total											267.00	
522899		162907	MCI SERVICE PARTS	365988	bus parts	39.50-	5820	6326			39.50	
total											39.50	
522904		163969	MOHAWK MANUFACTUR	365991	bus parts	129.52-	5820	6326			129.52	
total											129.52	
522905		281851	MORNING STAR GARD	365992	plant maint	1,658.00-	5830	6308	99		1,120.50	
				365992	plant maint		5830	6454			537.50	
total											1,658.00	
522908		128670	NIELSON COMMUNICA	365993	tc radio base repair	93.75-	5820	6418			93.75	
total											93.75	
522926		250763	ST ELIZABETH HOSP	365904	april ada certs	2,780.00-	5850	6599			2,780.00	
total											2,780.00	
total											559,210.37	

Check Register with General Ledger Accounts
Check Date 06/11/16 thru 07/18/16

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Date - 07/19/16

Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Sub1	Voucher Amount	Dis Take
522971	06/15/16	290618	APPLETON ROCK SCH	366049	rock the transit cen	200.00-	5810	6412			200.00	
total											200.00	
522972				366050	rock the transit cen		5810	6412			200.00	
total											200.00	
522973				366051	rock the transit cen		5810	6412			200.00	
total											200.00	
522974				366052	rock the transit cen		5810	6412			200.00	
total											200.00	
522975				366053	rock the transit cen		5810	6412			200.00	
total											200.00	
522976				366054	rock the transit cen		5810	6412			200.00	
total											200.00	
522982		58712	AT&T	366139	6/16 security system	472.75-	5810	6413	7		189.10	
total											189.10	
522995		182019	CALUMET COUNTY DE	366058	local share	489.51-	5860	4230		1818	47.16	
				366058	fares		5860	4875		1818	1,293.50-	
				366058	service		5860	6408		1818	1,735.85	
total											489.51	
523008		296614	DERCKS, SCOTT R	366068	rock the transit cen	150.00-	5810	6412			150.00	
total											150.00	
523009				366069	rock the transit cen		5810	6412			150.00	
total											150.00	
523022		162886	FOX VALLEY CAB	366074	april nw-dar fares,	7,825.00-	5860	4875		1816	2,128.00-	
				366074	april nw-dar fares,		5860	4875		1816	129.50-	
				366074	april nw-dar fares,		5860	4875		1816	476.00-	
				366074	april nw-dar fares,		5860	6408		1813	8,217.00	
				366074	april nw-dar fares,		5860	6408		1813	499.50	
				366074	april nw-dar fares,		5860	6408		1813	1,842.00	
total											7,825.00	
523036		152178	KIDZ KAB, LLC	366076	call a ride	65.00-	5860	4875		1814	10.00-	
				366076	call a ride		5860	6408		1814	75.00	
total											65.00	
523037		17806	KOBUSSEN BUSES, L	366077	rural fares	54,778.02-	5860	4875		1809	3,126.00-	
				366077	rural fares		5860	6408		1809	14,872.50	
				366078	sheltered workshop		5860	6408		1808	43,031.52	
total											54,778.02	
523039		196091	KWIK TRIP, INC	366079	fuel	1,398.17-	5820	6322			254.66	
				366079	fuel		5840	6322			1,143.51	
total											1,398.17	
523057		268787	NEW FLYER PARTS	366084	bus parts	314.18-	5820	6326			314.18	
total											314.18	
523058		116759	NEW HOPE CENTER,	366085	may 2016 service	15,909.40-	5860	6408		1815	15,909.40	

Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
total											15,909.40	
523077		303167	REYNOLDS, COURTNE	366090	rock the transit cen	200.00-	5810	6412			200.00	
total											200.00	
523078		297166	SIMS, NICHOLAS	366091	rock the transit cen	300.00-	5810	6412			150.00	
				366092	rock the transit cen		5810	6412			150.00	
total											300.00	
523172	06/22/16	246271	RUNNING, INC.	366367	VTII Premium	161,283.89-	580	2130			7,104.00	
				366367	VTII Agency		580	2132			17,000.40	
				366367	Basic Tick. Local		580	2132			12,921.60	
				366367	Prem. Tick Local		580	2132			8,515.50	
				366367	VTII Basic		580	2133			10,230.80	
				366367	Community Care OC		5850	4230			10,320.35-	
				366367	Family Care WC		5850	4230			5,402.15-	
				366367	Community Care CC		5850	4230			2,019.00-	
				366367	IRIS		5850	4230			3,695.60-	
				366367	Tickets		5850	4875	1805		34,335.20-	
				366367	VTII Cash Fares		5850	4875	1805		4,292.80-	
				366367	VT II		5850	6408	1805		133,515.00	
				366367	Fuel Escalator		5850	6408			1,389.66-	
				366367	Elderly Fares		5860	4875	1806		500.00-	
				366367	Sunday Fares		5860	4875	1807		979.00-	
				366367	Elderly		5860	6408	1806		2,018.75	
				366367	Sunday		5860	6408	1807		1,437.35	
				366368	Connector Tickets		580	2131			1,878.00	
				366368	Agency Local Share		580	2131			405.00	
				366368	Agency Local Share		5860	4230	1819		405.00-	
				366368	Connector ESA Fares		5860	4875	1820		1,186.00-	
				366368	Connector ESH Fares		5860	4875	1819		5,592.00-	
				366368	ESA Ticket Revenue		5860	4875	1820		822.00-	
				366368	ESH Ticket Revenue		5860	4875	1819		1,056.00-	
				366368	Connector ESA		5860	6408	1820		10,291.00	
				366368	Connector ESH		5860	6408	1819		28,364.80	
				366368	Fuel escalator/deesc		5860	6408	1819		403.55-	
total											161,283.89	
523208	06/29/16	224354	ABC COMPANIES	366478	bus parts	139.37-	5820	6326			139.37	
total											139.37	
523212		166174	AMERICAN PUBLIC T	366480	subscription renewal	75.00-	5810	6302			75.00	
total											75.00	
523250		35641	GARROW OIL CORPOR	366493	diesel fuel	24,109.38-	5840	6322			11,861.95	
				366494	diesel fuel		5840	6322			12,247.43	
total											24,109.38	
523252		162894	GILLIG LLC	366495	bus parts	88.50-	5820	6326			26.00	
				366496	bus parts		5820	6326			62.50	
total											88.50	
523273		163969	MOHAWK MANUFACTUR	366507	bus parts	374.40-	5820	6326			374.40	
total											374.40	
523281		268787	NEW FLYER PARTS	366508	bus parts	3,689.73-	5820	6326			3,689.73	
total											3,689.73	

Check No.	Check Date	Payee Number	Payee Name	Voucher Number	Explanation -Remark-	Payment Amount	Bus. Unit	Obj Acct	Sub	Subl	Voucher Amount	Dis Take
523302	06/29/16	250763	ST ELIZABETH HOSP	366517	may ada certs	3,060.00-	5850	6599			3,060.00	
total											3,060.00	
523321		184111	VOITH TURBO, INC.	366457	bus parts	10,652.72-	5820	6326		1800	10,652.72	
total											10,652.72	
523324		37022	WE ENERGIES	366459	7216-827-232 Elec	97,844.64-	5810	6413	1		1,452.39	
				366459	7216-827-232 Gas		5810	6413	2		11.61	
				366459	5028-442-903		5810	6413	1			
				366459	5070-604-479		5810	6413	2		139.88	
				366459	0425-072-359		5810	6413	1		452.63	
total											2,056.51	
523325				366460	6404-083-107	2,151.60-	5810	6413	2		9.90	
total											9.90	
523350	07/06/16	224354	ABC COMPANIES	366415	bus parts	6.30-	5820	6326			6.30	
total											6.30	
523408		219791	LETTER PUBLICATIO	366762	subscription renewal	349.00-	5810	6302			349.00	
total											349.00	
523418		268787	NEW FLYER PARTS	366763	bus parts	224.52-	5820	6326			224.52	
total											224.52	
523450		173534	TRAPEZE SOFTWARE	366765	annual contract	9,546.00-	580	1601			9,546.00	
total											9,546.00	
523452		8942	ULTIMATE CLEANING	366441	cleaning	31,564.01-	5830	6599			474.60	
				366442	cleaning		5830	6599			85.92	
total											560.52	
523496	07/13/16	58712	AT&T	366808	7/16 security system	476.65-	5810	6413	7		190.66	
total											190.66	
523503		182019	CALUMET COUNTY DE	366777	june local share	569.34-	5860	4230		1818	313.99	
				366777	june services/fares		5860	4875		1818	1,763.60-	
				366777	june services		5860	6408		1818	2,018.95	
total											569.34	
523522		17806	KOBUSSEN BUSES, L	366782	june rural	57,235.26-	5860	4875		1809	3,174.00-	
				366782	june rural		5860	6408		1809	15,328.62	
				366783	june sheltered works		5860	6408		1808	45,080.64	
total											57,235.26	
523523		196091	KWIK TRIP, INC	366784	staff fuel	1,313.08-	5820	6322			214.00	
				366784	hydrid fuel		5840	6322			1,099.08	
total											1,313.08	
523533		116759	NEW HOPE CENTER,	366788	june services	20,224.35-	5860	6408		1815	20,224.35	
total											20,224.35	
total											378,971.13	



June 13, 2016

To: Fox Cities Transit Commission
Finance Committee

From: Debra Ebben
Administrative Services Manager

Subject: Acceptance of two Federal Transit Administration Bus and Bus Facilities capital grants of \$645,905.

Background:

Prior to MAP-21 and the 2010 census, Valley Transit received capital money from the State of Wisconsin through an allocation of funds distributed to each state by the Federal Transit Administration (FTA). Now that Valley Transit's urban area is considered to be large (over 200,000), we receive a direct apportionment of FTA funds for our capital needs. Valley Transit's 2015 apportionment was \$268,804 and the 2016 apportionment is \$247,920; which we have applied for directly from the FTA. The FTA provides these funds as an 80/20 grant; 80% grant funded and 20% local match. Valley Transit has applied for the funding and intends to use it to replace one old, fully depreciated bus with more than 500,000 miles. These funds will be combined with the existing budgeted funds from 2014 and 2013 to purchase a total of three buses. The local share will be paid out of Valley Transit's depreciation fund. The costs associated with this grant are as follows:

80% funding from FTA:	\$516,724
20% local match (depreciation account):	<u>\$129,181</u>
Total eligible project cost:	\$645,905

Recommendation:

That the Transit Commission and the Finance Committee accept the Federal Transit Administration capital grants for \$645,905 (\$516,724 federal, \$129,181 from Valley Transit's depreciation reserve) and that Valley Transit's spending authority for 2016 be modified to include the new capital funds.



July 18, 2016

To: Fox Cities Transit Commission
Finance Committee

From: Debra Ebben
Administrative Services Manager

Subject: Acceptance of 2016 WISDOT Capital funds transfer to Operating Grant.

Background:

Valley Transit is a direct recipient of Federal Transit Administration (FTA) Capital funds through the 5339 grant program. Wisconsin Department of Transportation (WISDOT) also receives FTA Capital funds to distribute to the Tier B properties throughout Wisconsin. WISDOT has transferred Valley Transit's apportionment to us through our federal operating grant.

Valley Transit's 2016 apportionment is \$88,244; which we have applied for directly from the FTA. The FTA provides these funds as an 80/20 grant; 80% grant funded and 20% local match. Valley Transit has applied for the funding and intends to use it to replace the roof at the Transit Center and use the remaining funds to replace infrared heaters in the maintenance shop. The local share will be paid out of Valley Transit's depreciation fund. The costs associated with this grant are as follows:

80% funding from FTA:	\$88,244
20% local match (depreciation account):	<u>\$22,061</u>
Total eligible project cost:	\$110,305

Recommendation:

That the Transit Commission and the Finance Committee accept the 2016 WISDOT Capital funds transfer \$110,305 (\$88,244 federal, \$22,061 from Valley Transit's depreciation reserve) and that Valley Transit's spending authority for 2016 be modified to include the new capital funds.



June 15, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Northern Winnebago Dial A Ride RFP Rejection and new process

In May, Valley Transit issued a Request for Proposal to provide Northern Winnebago Dial A Ride Service. While reviewing submitted proposals on June 11, 2016, Valley Transit discovered that the three million dollars of increased umbrella insurance coverage recommended by the City of Appleton imposed unreasonable business requirements for bidders which is a violation of Federal Procurement Regulations. Therefore, Valley Transit is proposing to reject all proposals, revise RFP language, and restart the RFP process.

The six month temporary contract with Fox Valley Cab expires on June 30, 2016. The original contract was for three years beginning in 2011 thru 2013, with two one-year options. Valley Transit exercised the second option year in 2015, and the Fox Cities Transit Commission approved the request for a Temporary 6 month Extension to complete the RFP process. That contract expires on June 30, 2016, and Valley Transit has worked out a proposal with Fox Valley Cab to continue to provide Northern Winnebago Dial A Ride service for a temporary six month period beginning July 1, 2016 through December 31, 2016.

Recommendation: That the Fox Cities Transit Commission authorize Valley Transit to reject June 11, 2016 Outagamie County Rural Transportation Services RFP proposals and begin a new RFP process.



June 15, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Outagamie County Rural Transportation RFP Rejection and new process

In May, Valley Transit issued a Request for Proposal to provide Rural Demand Response Paratransit Service. While reviewing submitted proposals on June 11, 2016, Valley Transit discovered that the three million dollars of increased umbrella insurance coverage recommended by the City of Appleton imposed unreasonable business requirements for bidders which is a violation of Federal Procurement Regulations. Therefore, Valley Transit is proposing to reject all proposals, revise RFP language, and restart the RFP process.

The Outagamie County Rural Transportation Service Temporary Contract with Kobussen Buses, Ltd. expires on June 30, 2016. The original contract was for three years beginning in 2011 thru 2013, with two one-year options. Valley Transit exercised the second option year in 2015, and the Fox Cities Transit Commission approved the request for a Temporary 6 month Extension to complete the RFP process. That contract expires on June 30, 2016, and Valley Transit is working with the current provider to negotiate a cost to continue to provide coverage of the Rural Service for a temporary six month period beginning July 1, 2016 through December 31, 2016.

Recommendation: That the Fox Cities Transit Commission authorize Valley Transit to reject June 11, 2016 Outagamie County Rural Transportation Services RFP proposals and begin a new RFP process.



June 15, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Outagamie County Specialized Transportation RFP Rejection and new process

In May, Valley Transit issued a Request for Proposal to provide Specialized Transportation Service in Outagamie County. While reviewing submitted proposals on June 11, 2016, Valley Transit discovered that the three million dollars of increased umbrella insurance coverage recommended by the City of Appleton imposed unreasonable business requirements for bidders which is a violation of Federal Procurement Regulations. Therefore, Valley Transit is proposing to reject all proposals, revise RFP language, and restart the RFP process.

The Outagamie County Specialized Transportation Service Temporary Contract with Kobussen Buses, Ltd. expires on June 30, 2016. The original contract was for three years beginning in 2011 thru 2013, with two one-year options. Valley Transit exercised the second option year in 2015, and the Fox Cities Transit Commission approved the request for a Temporary 6 month Extension to complete the RFP process. That contract expires on June 30, 2016, and Valley Transit is working with the current provider to negotiate a cost to continue to provide coverage of the Specialized Transportation Service for a temporary six month period beginning July 1, 2016 through December 31, 2016.

Recommendation: That the Fox Cities Transit Commission authorize Valley Transit to reject June 11, 2016 Specialized Transportation Services RFP proposals and begin a new RFP process.



June 15, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Approval to Extend Northern Winnebago Dial-a-Ride Service with Fox Valley Cab

The Northern Winnebago Dial-a-Ride service is a demand responsive ambulatory transportation service designed for persons aged 60 and over who reside within the City of Neenah, City of Menasha, the Town of Menasha, or within the "Heritage Area" which consists of areas of the City of Appleton which lie within Winnebago County. Trips are provided at a reduced cost to persons who reside in these areas.

The Northern Winnebago Dial-a-Ride Service six month Temporary Extension with Fox Valley Cab expires on June 30, 2016. The original contract was for three years beginning in 2011 through 2013, with two one-year options. Valley Transit exercised the second option year in 2015, with the Fox Cities Transit Commission approving a temporary six month extension through June 30, 2016 to complete the RFP process.

Due to the rejection of proposals from that RFP process, and the need to revise insurance language based upon discovery of an insurance increase restricting bidders, Valley Transit is asking for a temporary Six (6) month extension, to complete another RFP process.

Fox Valley Cab has agreed to continue to operate the Northern Winnebago Dial-a-Ride service under the existing contract, at no cost increase through December 31, 2016 to allow time for another RFP process to be completed and the appropriate approvals given.

Recommendation: Approve Six (6) Month Temporary Extension of the Northern Winnebago Dial-a-Ride service with Fox Valley Cab July 1, 2016 through December 31, 2016.



July 13, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Approval to Extend Outagamie County Rural Service Contract with Kobussen Buses, Ltd.

The Outagamie County Rural service is a demand responsive transportation service designed for seniors and disabled persons who reside in the rural areas of Outagamie County. The Temporary Extension to provide Outagamie County Rural Service Contract with Kobussen Buses, Ltd. expired on June 30, 2016. The original contract was for three years beginning in 2011 through 2013, with two one-year options. Valley Transit exercised the second option year in 2015 and then entered into the Temporary six month extension on January 1, 2016 to provide enough time to complete a RFP process.

Due to the rejection of proposals from that RFP process, and the need to revise insurance language based upon the discovery of an insurance increase restricting bidders, Valley Transit is asking for a temporary Six (6) month extension to complete another RFP Process.

Kobussen Buses, Ltd. has agreed to continue to operate the Outagamie County Rural Service under the existing contract at an increased price of 1% through December, 2016 to allow time for another RFP process to be completed, and receive the appropriate approvals.

Recommendation: Approve Six (6) Month Temporary Extension of the Outagamie County Rural Service with Kobussen Buses, Ltd. effective July 1, 2016 through December 31, 2016.



July 19, 2016

To: Fox Cities Transit Commission

From: Amy Erickson, Paratransit Coordinator/Operations Supervisor

Subject: Approval to Extend Outagamie County Specialized Transportation Service with Kobussen Buses, Ltd.

The Outagamie Specialized Transportation service is a shared ride transit service for disabled clients of Outagamie County, Family Care, and IRIS. The service provides transportation to and from the client's residence to one of several predefined worksites, including Valley Packaging Industries, Goodwill, and Innovative Services.

The Outagamie County Specialized Transportation Service with Kobussen Buses, Ltd. expires on December 31st, 2015. The original contract was for one year beginning in 2013, with two one-year options. Valley Transit exercised the second option year in 2015, with the Fox Cities Transit Commission approving a temporary six month extension through June 30, 2016 to provide enough time to complete a RFP process.

Due to the rejection of proposals from that RFP process, and the need to revise insurance language based upon the discovery of an insurance increase restricting bidders, Valley Transit is asking for a temporary Six (6) month extension to complete another RFP process.

Kobussen Buses, Ltd. has agreed to continue to operate the Outagamie County Specialized Transportation Service under the existing contract at an increased price of 1% through December 31, 2016 to allow time for another RFP process to be completed and the appropriate approvals given.

Recommendation: Approve Six (6) Month Temporary Extension of the Outagamie County Specialized Transportation service with Kobussen Buses, Ltd. through December 31, 2016.

COMPARATIVE RIDERSHIP BY FARE CATEGORY

	REGULAR CASH	YOUTH CASH	S/D CASH	REGULAR 10 RIDE TICKETS	S/D 10 RIDE TICKETS	30 DAY REG	30 DAY YOUTH	30 DAY S/D	DAYPASS SOLD	DAYPASSES REDEEMED	YOUTH GROUP	AASD	FVTC	OTHER SPEC. FARES	TOTAL PAID RIDES	FREE	TRANSFER	GRAND TOTAL RIDES
January-15	9,276	483	3,733	9,077	4,517	9,511	406	11,308	559	1,958	9	20,685	5,873	367	77,762	1,512	13,964	93,238
January-16	7,515	1,763	3,338	6,521	3,592	7,958	1,039	10,259	567	2,279	3	17,615	7,006	577	70,032	1,145	12,120	83,297
% CHG	-19.0%	265.0%	-10.6%	-28.2%	-20.5%	-16.3%	155.9%	-9.3%	1.4%	16.4%	-66.7%	-14.8%	19.3%	57.2%	-9.9%	-24.3%	-13.2%	-10.7%
February-15	8,026	588	3,616	7,637	3,959	8,816	562	10,662	580	2,044	5	20,958	8,747	403	76,583	1,178	12,678	90,439
February-16	7,767	1,771	3,521	6,686	3,493	8,202	1,034	11,144	750	2,825	14	17,177	8,973	593	73,950	1,083	12,247	87,280
% CHG	-3.2%	211.8%	-2.6%	-12.5%	-11.8%	-7.0%	84.0%	4.5%	29.3%	38.2%	180.0%	-18.0%	2.6%	47.1%	-3.4%	-8.1%	-3.4%	-3.5%
March-15	8,843	1,106	4,079	7,960	4,612	9,771	796	12,357	597	2,237	26	20,538	8,908	317	82,147	1,498	13,271	96,916
March-16	8,110	2,168	4,004	6,918	4,410	8,463	1,069	12,280	809	3,371	17	15,369	8,405	371	75,784	1,310	13,354	90,448
% CHG	-8.3%	96.0%	-1.8%	-13.1%	-4.4%	-13.2%	34.3%	-0.6%	35.5%	50.7%	-34.6%	-25.2%	-5.6%	17.0%	-7.7%	-12.6%	0.6%	-6.7%
April-15	8,754	1,173	4,189	6,601	4,180	9,105	771	12,478	650	2,487	45	18,147	9,117	320	78,017	1,666	15,153	94,836
April-16	7,533	2,110	3,789	6,648	4,196	8,722	1,094	11,243	696	3,046	160	17,324	8,427	486	75,474	1,744	12,594	89,812
% CHG	-13.9%	79.9%	-9.5%	0.7%	0.4%	-4.2%	41.9%	-9.9%	7.1%	22.5%	255.6%	-4.5%	-7.6%	51.9%	-3.3%	4.7%	-16.9%	-5.3%
May-15	7,754	1,339	3,637	6,076	4,096	8,686	523	12,159	633	2,609	75	18,591	7,402	265	73,845	1,946	13,408	89,199
May-16	7,111	2,174	3,603	5,621	3,790	8,449	854	11,359	720	2,887	2	16,889	7,871	405	71,735	2,755	12,000	86,490
% CHG	-8.3%	62.4%	-0.9%	-7.5%	-7.5%	-2.7%	63.3%	-6.6%	13.7%	10.7%	-97.3%	-9.2%	6.3%	52.8%	-2.9%	41.6%	-10.5%	-3.0%
YTD2015	42,653	4,669	19,254	37,351	21,364	45,889	3,058	58,964	3,019	11,335	160	98,919	40,047	1,672	388,354	7,800	68,474	464,628
YTD 2016	38,036	9,986	18,255	32,394	19,481	41,814	5,090	56,285	3,542	14,408	196	84,374	40,682	2,432	366,975	8,037	62,315	437,327
% CHG	-10.8%	113.9%	-5.2%	-13.3%	-8.8%	-8.9%	66.4%	-4.5%	17.3%	27.1%	22.5%	-14.7%	1.6%	45.5%	-5.5%	3.0%	-9.0%	-5.9%
June-15	7,930	2,654	3,871	6,234	3,866	8,922	941	11,740	650	2,864	31	3,591	4,724	6	58,024	1,858	14,432	74,314
June-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
July-15	8,428	2,462	3,789	6,424	4,020	8,581	1,155	12,147	707	3,464	138	3	4,814	2	56,134	2,066	12,434	70,634
July-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
August-15	8,651	2,665	3,901	7,556	4,102	8,408	1,755	11,993	656	2,803	22	63	5,738	10	58,323	1,708	12,282	72,313
August-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
September-15	16,393	1,522	3,703	6,419	3,931	7,914	910	11,425	696	2,886	32	14,044	10,353	392	80,620	3,268	11,677	95,565
September-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
October-15	8,614	1,996	4,294	6,805	4,486	9,121	1,474	13,712	841	3,393	0	17,028	11,981	512	84,257	2,993	13,723	100,973
October-16	0	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
November-15	7,554	1,981	4,003	5,856	3,972	8,587	1,158	11,385	698	2,622	8	18,010	10,294	495	76,623	1,444	12,383	90,450
November-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
December-15	7,673	2,167	4,202	5,844	3,794	8,361	1,022	11,821	727	2,860	27	14,958	8,986	404	72,846	1,365	12,456	86,667
December-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

*Library Pass-time recorded as Reg. Cash as Library Foundation paying after the fact.

**Under (Key D) recorded as Reg. Cash

***Other tickets sold include single ride reg. single ride S/D, freedom pass

**** Transfers include Passes and 10/16 Comp off rides when by are X



COMPARATIVE RIDERSHIP BY FARE CATEGORY

	OTHER TICKETS SOLD	REG 10 RIDE TICKETS SOLD	S/D 10 RIDE TICKETS SOLD	30 DAY REG SOLD	30 DAY YOUTH	30 DAY S/D SOLD	CASH REVENUE	PRE-PAID REVENUE	TOTAL REVENUE
January-15	378	589	448	171	18	194	\$22,732.85	\$60,644.00	\$83,376.85
January-16	1,282	991	326	190	25	205	\$21,553.19	\$35,094.75	\$56,647.94
% CHG	239.2%	68.3%	-27.2%	11.1%	38.9%	5.7%	-5.2%	-42.1%	-32.1%
February-15	3,546	1,340	448	198	13	209	\$22,579.78	\$35,971.40	\$58,551.18
February-16	3,310	475	371	182	82	201	\$22,411.43	\$35,357.25	\$57,768.68
% CHG	-6.7%	-64.6%	-17.2%	-8.1%	530.8%	-3.8%	-0.7%	-1.7%	-1.3%
March-15	329	591	425	144	48	266	\$25,726.02	\$42,899.40	\$68,625.42
March-16	508	661	439	202	34	247	\$26,642.89	\$78,376.20	\$105,019.09
% CHG	54.4%	11.8%	3.3%	40.3%	-29.2%	-7.1%	3.6%	82.7%	53.0%
April-15	1,891	508	355	134	10	204	\$29,330.36	\$36,175.35	\$65,505.71
April-16	1,652	566	400	235	14	233	\$22,775.11	\$36,999.50	\$59,774.61
% CHG	-12.6%	11.4%	12.7%	75.4%	40.0%	14.2%	-22.3%	2.3%	-8.7%
May-15	1,015	368	361	167	14	232	\$22,192.54	\$31,819.20	\$54,011.74
May-16	730	461	309	163	16	212	\$22,973.05	\$34,108.00	\$57,081.05
% CHG	-28.1%	25.3%	-14.4%	-2.4%	14.3%	-8.6%	3.5%	7.2%	5.7%
YTD2015	7,159	3,396	2,037	814	103	1,105	\$122,561.55	\$207,509.35	\$330,070.90
YTD 2016	7,482	3,154	1,845	972	171	1,098	\$116,355.67	\$219,935.70	\$336,291.37
% CHG	4.5%	-7.1%	-9.4%	19.4%	66.0%	-0.6%	-5.1%	6.0%	1.9%
June-15	938	610	358	160	64	194	\$25,243.17	\$40,288.85	\$65,532.02
June-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
July-15	899	405	365	156	60	319	\$24,556.08	\$62,527.00	\$87,083.08
July-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
August-15	857	592	432	152	16	229	\$25,667.89	\$32,161.75	\$57,829.64
August-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
September-15	345	978	480	176	56	289	\$25,570.54	\$37,018.00	\$62,588.54
September-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
October-15	142	444	353	154	26	248	\$25,559.95	\$39,984.50	\$65,544.45
October-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
November-15	907	550	378	202	22	262	\$22,153.87	\$49,151.00	\$71,304.87
November-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
December-15	642	560	452	185	35	295	\$24,952.30	\$49,120.00	\$74,072.30
December-16	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	\$0.00
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

COMPARATIVE RIDERSHIP BY ROUTE

	ROUTE 1	ROUTE 2	ROUTE 3	ROUTE 4	ROUTE 5	ROUTE 6	ROUTE 8	ROUTE 9	ROUTE 11	ROUTE 12	ROUTE 15	ROUTE 16	ROUTE 19	ROUTE 20	ROUTE 30	ROUTE 31/32	ROUTE 41	ROUTE TRIPPER	*** ROUTESSPECIALS	ROUTE TOTAL
JAN-15	5,098	3,047	5,158	3,770	3,305	623	4,090	1,630	2,527	6,145	9,402	3,531	1,177	5,844	8,256	4,472	2,213	5,880	17,070	93,238
JAN-16	5,637	3,288	5,020	3,800	3,765	737	4,579	1,730	2,930	7,703	10,667	3,568	1,639	6,411	9,469	4,053	2,943	5,358	0	83,297
% CHG	10.6%	7.9%	-2.7%	0.8%	13.9%	18.3%	12.0%	6.1%	15.9%	25.4%	13.5%	1.0%	39.3%	9.7%	14.7%	-9.4%	33.0%	-8.9%	-100.0%	-10.7%
FEB-15	6,302	3,920	5,637	4,361	3,893	737	4,403	1,620	3,077	10,486	11,033	3,833	1,388	6,469	9,971	4,716	2,651	5,914	28	90,439
FEB-16	6,023	3,465	5,089	3,857	3,854	718	4,819	1,773	2,947	9,381	10,632	4,052	1,635	6,623	10,009	4,172	2,958	5,273	0	87,280
% CHG	-4.4%	-11.6%	-9.7%	-11.6%	-1.0%	-2.6%	9.4%	9.4%	-4.2%	-10.5%	-3.6%	5.7%	17.8%	2.4%	0.4%	-11.5%	11.6%	-10.8%	-100.0%	-3.5%
MAR-15	6,400	4,038	5,625	4,829	4,252	720	4,715	1,929	3,687	10,852	12,153	4,643	1,486	7,491	11,083	4,604	2,949	5,460	0	96,916
MAR-16	5,998	3,478	4,943	4,209	3,608	724	4,590	1,723	3,295	8,763	12,640	4,107	1,721	7,456	10,989	4,298	3,445	4,461	0	90,448
% CHG	-6.3%	-13.9%	-12.1%	-12.8%	-15.1%	0.6%	-2.7%	-10.7%	-10.6%	-19.2%	4.0%	-11.5%	15.8%	-0.5%	-0.8%	-6.6%	16.8%	-18.3%	0.0%	-6.7%
APR-15	7,441	3,260	5,317	4,663	3,911	737	3,909	1,837	3,352	10,077	11,793	4,527	1,510	7,374	12,481	4,467	3,114	5,066	0	94,836
APR-16	5,946	3,611	5,080	4,036	3,942	770	5,014	1,922	2,962	8,882	11,334	4,406	1,731	6,941	10,324	4,236	3,475	5,201	0	89,813
% CHG	-20.1%	10.8%	-4.5%	-13.4%	0.8%	4.5%	28.3%	4.6%	-11.6%	-11.9%	-3.9%	-2.7%	14.6%	-5.9%	-17.3%	-5.2%	11.6%	2.7%	0.0%	-5.3%
MAY-15	7,419	3,295	5,096	4,412	3,635	802	3,960	1,633	2,927	9,063	11,277	4,266	1,693	7,166	10,256	4,035	2,790	5,474	0	89,199
MAY-16	5,896	3,392	5,274	3,878	3,518	658	4,905	1,725	3,041	8,039	10,742	4,567	1,468	6,910	10,277	3,979	3,259	4,962	0	86,490
% CHG	-20.5%	2.9%	3.5%	-12.1%	-3.2%	-18.0%	23.9%	5.6%	3.9%	-11.3%	-4.7%	7.1%	-13.3%	-3.6%	0.2%	-1.4%	16.8%	-9.4%	0.0%	-3.0%
YTD 15	32,660	17,560	26,833	22,035	18,996	3,619	21,077	8,649	15,570	46,623	55,658	20,800	7,254	34,344	52,047	22,294	13,717	27,794	17,098	464,628
YTD 16	29,500	17,234	25,406	19,780	18,687	3,607	23,907	8,873	15,175	42,768	56,015	20,700	8,194	34,341	51,068	20,738	16,080	25,255	0	437,328
% CHG	-9.7%	-1.9%	-5.3%	-10.2%	-1.6%	-0.3%	13.4%	2.6%	-2.5%	-8.3%	0.6%	-0.5%	13.0%	0.0%	-1.9%	-7.0%	17.2%	-9.1%	-100.0%	-5.9%
JUN-15	6,633	2,238	3,409	4,164	3,147	602	2,783	1,356	3,217	6,315	10,565	4,217	1,358	7,175	9,666	3,673	2,807	989	0	74,314
JUN-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
JUL-15	4,734	2,353	2,971	4,367	3,061	674	2,143	1,526	3,426	6,098	10,614	4,268	1,226	7,579	8,841	3,815	2,938	0	0	70,634
JUL-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
AUG-15	5,490	2,221	2,831	3,990	2,941	667	1,857	1,502	3,294	6,858	10,748	3,788	1,565	7,080	9,167	3,754	2,915	0	1,645	72,313
AUG-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
SEP-15	7,813	3,232	5,450	3,971	3,682	1,109	4,129	1,192	3,213	11,656	11,116	3,883	3,137	7,964	10,090	4,487	3,449	5,675	317	95,565
SEP-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
OCT-15	7,469	3,679	5,939	4,467	3,895	935	4,593	1,963	3,493	12,198	12,801	4,051	1,726	7,917	10,394	5,716	4,067	5,670	0	100,973
OCT-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
NOV-15	6,547	3,289	5,503	3,765	3,335	739	4,563	1,717	2,815	10,273	11,635	3,658	1,484	6,842	9,794	4,854	3,570	6,067	0	90,450
NOV-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
DEC-15	5,848	3,135	4,966	4,074	3,391	618	4,191	1,730	3,083	9,522	11,487	3,777	1,552	6,678	9,752	5,108	3,516	4,239	0	86,667
DEC-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%

*** January, 2015 GFI Route Report understated ridership error

EVENING RIDERSHIP BY ROUTE

	ROUTE 1	ROUTE 2	ROUTE 3	ROUTE 4	ROUTE 5	ROUTE 6	ROUTE 9	ROUTE 12	ROUTE 15	ROUTE 19	ROUTE 20	ROUTE 30	ROUTE TOTAL
JAN 15	940	406	616	653	763	538	333	1,449	2,339	830	1,213	1,612	11,692
JAN-16	776	345	602	498	611	515	312	1,080	2,202	942	1,021	1,327	10,231
% CHG	-17.4%	-15.0%	-2.3%	-23.7%	-19.9%	-4.3%	-6.3%	-25.5%	-5.9%	13.5%	-15.8%	-17.7%	-12.5%
FEB 15	992	375	576	570	823	508	264	1,523	2,350	832	1,075	1,540	11,428
FEB-16	677	303	573	500	656	528	287	1,442	2,162	1,034	1,100	1,304	10,566
% CHG	-31.8%	-19.2%	-0.5%	-12.3%	-20.3%	3.9%	8.7%	-5.3%	-8.0%	24.3%	2.3%	-15.3%	-7.5%
MAR 15	1,057	463	623	647	849	530	337	1,663	2,738	990	1,205	1,762	12,864
MAR-16	871	446	785	662	717	522	312	1,482	2,677	1,154	1,362	1,625	12,615
% CHG	-17.6%	-3.7%	26.0%	2.3%	-15.5%	-1.5%	-7.4%	-10.9%	-2.2%	16.6%	13.0%	-7.8%	-1.9%
APR 15	1,373	282	633	679	658	540	277	1,619	2,500	934	1,289	1,853	12,637
APR-16	793	400	619	585	600	520	353	1,452	2,423	1,062	1,054	1,583	11,444
% CHG	-42.2%	41.8%	-2.2%	-13.8%	-8.8%	-3.7%	27.4%	-10.3%	-3.1%	13.7%	-18.2%	-14.6%	-9.4%
MAY 15	1,315	302	584	655	544	490	304	1,398	2,376	1,034	1,271	1,774	12,047
MAY-16	881	403	662	529	533	455	311	1,276	2,217	959	1,019	1,474	10,719
% CHG	-33.0%	33.4%	13.4%	-19.2%	-2.0%	-7.1%	2.3%	-8.7%	-6.7%	-7.3%	-19.8%	-16.9%	-11.0%
YTD 15	5,677	1,828	3,032	3,204	3,637	2,606	1,515	7,652	12,303	4,620	6,053	8,541	60,668
YTD 16	3,998	1,897	3,241	2,774	3,117	2,540	1,575	6,732	11,681	5,151	5,556	7,313	55,575
% CHG	-29.6%	3.8%	6.9%	-13.4%	-14.3%	-2.5%	4.0%	-12.0%	-5.1%	11.5%	-8.2%	-14.4%	-8.4%
JUN 15	1,146	242	531	597	541	435	154	1,007	2,222	918	1,223	1,668	10,684
JUN-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
JUL 15	733	269	532	638	485	523	156	1,144	2,112	907	1,368	1,384	10,251
JUL-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
AUG 15	807	277	534	552	532	414	148	1,243	2,148	952	1,259	1,450	10,316
AUG-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
SEP 15	1,155	355	619	596	605	650	153	1,834	2,589	1,202	1,570	1,547	12,875
SEP-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
OCT 15	1,008	336	727	564	536	510	286	1,951	2,736	1,123	1,297	1,606	12,680
OCT-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
NOV 15	832	296	663	489	549	426	245	1,634	2,261	920	1,215	1,280	10,810
NOV-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
DEC 15	723	286	554	503	498	419	239	1,561	2,230	997	1,039	1,339	10,388
DEC-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

NOTE: PM Ridership

Starts at 5:15p for routes 1, 3, 5, 9, 15, 19
Starts at 5:45p for all other routes
Excludes Routes 31, 32 and 41

May Comparisons - Ridership and Revenue

	Total Paid Rides	Total Rides*	Cash Revenue	Pre-Paid Revenue	Total Revenue
2016	71,735	86,490	\$22,973.05	\$34,108.00	\$57,081.05
2015	73,845	89,199	\$22,192.54	\$31,819.20	\$54,011.74
2014	78,748	97,579	\$24,108.56	\$55,311.40	\$79,419.96
2013	83,468	100,910	\$26,781.36	\$45,507.20	\$72,288.56
2012	77,553	93,958	\$25,271.09	\$34,296.85	\$59,567.94
2011	76,669	94,066	\$26,436.42	\$39,896.20	\$66,332.38
2010	59,518	74,615	\$21,801.44	\$47,194.65	\$68,996.09
2009	59,417	74,969	\$26,909.93	\$53,673.90	\$80,583.83
2008	63,254	88,654	\$37,376.09	\$28,904.00	\$66,280.09
2007	55,435	83,298	\$28,331.26	\$29,183.00	\$57,514.26
2006	53,384	79,510	\$25,458.31	\$25,424.00	\$50,882.31
2005	52,419	79,984	\$21,359.86	\$28,744.00	\$50,103.86

* Includes Free and transfers

YTD Comparisons (Jan - May) - Ridership and Revenue

	Total Paid		Total Rides*	Cash Revenue	Pre-Paid Revenue	Total Revenue
	Rides					
2016	366,975		437,327	\$116,356	\$219,936	\$336,291
2015	388,354		464,628	\$122,562	\$207,509	\$330,071
2014	378,794		461,716	\$122,399	\$209,832	\$332,231
2013	409,529		496,236	\$135,670	\$208,874	\$344,544
2012	396,581		482,509	\$129,206	\$204,150	\$333,356
2011	372,823		456,704	\$125,109	\$222,200	\$347,309
2010	318,996		403,458	\$127,938	\$197,541	\$325,479
2009	297,491		393,471	\$135,569	\$214,645	\$350,214
2008	287,321		429,104	\$156,324	\$150,523	\$306,847
2007	269,951		401,833	\$139,700	\$151,042	\$290,742
2006	271,365		401,840	\$130,373	\$153,505	\$283,878
2005	268,317		409,852	\$107,176	\$122,759	\$229,935

* Includes Free and transfers

COMPARATIVE RIDERSHIP BY FARE CATEGORY

	REGULAR CASH	YOUTH CASH	S/D CASH	REGULAR 10 RIDE TICKETS	S/D 10 RIDE TICKETS	30 DAY REG	30 DAY YOUTH	30 DAY S/D	DAYPASS SOLD	DAYPASSES REDEEMED	YOUTH GROUP	AASD	FVTC	OTHER SPEC. FARES	TOTAL PAID RIDES	FREE	TRANSFER	GRAND TOTAL RIDES
January-15	9,276	483	3,733	9,077	4,517	9,511	406	11,308	559	1,958	9	20,685	5,873	367	77,762	1,512	13,964	93,238
January-16	7,515	1,763	3,338	6,521	3,592	7,958	1,039	10,259	567	2,279	3	17,615	7,006	577	70,032	1,145	12,120	83,297
% CHG	-19.0%	265.0%	-10.6%	-28.2%	-20.5%	-16.3%	155.9%	-9.3%	1.4%	16.4%	-66.7%	-14.8%	19.3%	57.2%	-9.9%	-24.3%	-13.2%	-10.7%
February-15	8,026	568	3,616	7,637	3,959	8,816	562	10,662	580	2,044	5	20,958	8,747	403	76,583	1,178	12,678	90,439
February-16	7,767	1,771	3,521	6,686	3,493	8,202	1,034	11,144	750	2,825	14	17,177	8,973	593	73,950	1,083	12,247	87,280
% CHG	-3.2%	211.8%	-2.6%	-12.5%	-11.8%	-7.0%	84.0%	4.5%	29.3%	38.2%	180.0%	-18.0%	2.6%	47.1%	-3.4%	-8.1%	-3.4%	-3.5%
March-15	8,843	1,106	4,079	7,960	4,612	9,771	796	12,357	597	2,237	26	20,538	8,908	317	82,147	1,498	13,271	95,916
March-16	8,110	2,168	4,004	6,918	4,410	8,483	1,069	12,280	809	3,371	17	15,369	8,405	371	75,784	1,310	13,354	90,448
% CHG	-8.3%	96.0%	-1.8%	-13.1%	-4.4%	-13.2%	34.3%	-0.6%	35.5%	50.7%	-34.6%	-25.2%	-5.6%	17.0%	-7.7%	-12.6%	0.6%	-6.7%
April-15	8,754	1,173	4,189	6,601	4,180	9,105	771	12,478	650	2,487	45	18,147	9,117	320	78,017	1,666	15,153	94,836
April-16	7,534	2,110	3,789	6,648	4,196	8,722	1,094	11,243	696	3,046	160	17,324	8,427	486	75,475	1,744	12,594	89,813
% CHG	-13.9%	79.9%	-9.5%	0.7%	0.4%	-4.2%	41.9%	-9.9%	7.1%	22.5%	255.6%	-4.5%	-7.6%	51.9%	-3.3%	4.7%	-16.9%	-5.3%
May-15	7,754	1,339	3,637	6,076	4,096	8,686	523	12,159	633	2,609	75	18,591	7,402	265	73,845	1,946	13,408	88,199
May-16	7,111	2,174	3,603	5,621	3,790	8,449	854	11,359	720	2,887	2	16,889	7,871	405	71,735	2,755	12,000	86,490
% CHG	-8.3%	62.4%	-0.9%	-7.5%	-7.5%	-2.7%	63.3%	-6.6%	13.7%	10.7%	-97.3%	-9.2%	6.3%	52.8%	-2.9%	41.6%	-10.5%	-3.0%
June-15	7,830	2,654	3,871	6,234	3,866	8,922	941	11,740	650	2,864	31	3,591	4,724	6	58,024	1,858	14,432	74,314
June-16	7,775	3,008	3,787	6,306	3,828	8,000	1,015	11,346	682	2,803	25	1,698	6,071	36	56,380	2,420	12,908	71,708
% CHG	-2.0%	13.3%	-2.2%	1.2%	-1.0%	-10.3%	7.9%	-3.4%	4.9%	-2.1%	-19.4%	-52.7%	28.5%	500.0%	-2.8%	30.2%	-10.6%	-3.5%
YTD2015	50,583	7,323	23,125	43,585	25,230	54,811	3,999	70,704	3,669	14,199	191	102,510	44,771	1,678	446,378	9,558	82,906	538,942
YTD 2016	45,812	12,994	22,042	38,700	23,309	49,814	6,105	67,631	4,224	17,211	221	86,072	46,753	2,468	423,356	10,457	75,223	509,036
% CHG	-9.4%	77.4%	-4.7%	-11.2%	-7.6%	-9.1%	52.7%	-4.3%	15.1%	21.2%	15.7%	-16.0%	4.4%	47.1%	-5.2%	8.3%	-9.3%	-5.5%
July-15	8,428	2,462	3,789	6,424	4,020	8,581	1,155	12,147	707	3,464	138	3	4,814	2	56,134	2,066	12,434	70,634
July-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
August-15	8,851	2,665	3,901	7,556	4,102	8,408	1,755	11,993	656	2,803	22	63	5,738	10	58,323	1,708	12,282	72,313
August-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
September-15	16,393	1,522	3,703	6,419	3,931	7,914	910	11,425	696	2,886	32	14,044	10,353	392	80,620	3,268	11,677	95,565
September-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
October-15	8,614	1,996	4,294	6,805	4,486	9,121	1,474	13,712	841	3,393	0	17,028	11,981	512	84,257	2,993	13,723	100,973
October-16	0	0	0	0	0	0	0	0	0	0	#DIV/0!	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
November-15	7,554	1,981	4,003	5,856	3,972	8,587	1,158	11,385	698	2,622	8	18,010	10,294	495	76,623	1,444	12,383	90,450
November-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
December-15	7,673	2,167	4,202	5,844	3,794	8,361	1,022	11,821	727	2,860	27	14,958	8,986	404	72,846	1,365	12,456	86,667
December-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

*Library Pass-time recorded as Reg. Cash as Library Foundation paying after the fact.

**Under (Key D) recorded as Reg. Cash

***Other tickets sold include single ride reg. single ride S/D, freedom pass

****Transfers include passengers not getting off bus when bus changes route numbers.

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COMPARATIVE RIDERSHIP BY FARE CATEGORY

	OTHER TICKETS SOLD	REG 10 RIDE TICKETS SOLD	S/D 10 RIDE TICKETS SOLD	30 DAY REG SOLD	30 DAY YOUTH	30 DAY S/D SOLD	CASH REVENUE	PRE-PAID REVENUE	TOTAL REVENUE
January-15	378	569	448	171	18	194	\$22,732.85	\$60,644.00	\$83,376.85
January-16	1,262	991	326	190	25	205	\$21,563.19	\$35,094.75	\$56,647.94
% CHG	239.2%	68.3%	-27.2%	11.1%	38.9%	5.7%	-5.2%	-42.1%	-32.1%
February-15	3,546	1,340	448	198	13	209	\$22,579.78	\$35,971.40	\$58,551.18
February-16	3,310	475	371	182	82	201	\$22,411.43	\$35,357.25	\$57,768.68
% CHG	-6.7%	-64.6%	-17.2%	-8.1%	530.8%	-3.8%	-0.7%	-1.7%	-1.3%
March-15	329	591	425	144	48	266	\$25,726.02	\$42,899.40	\$68,625.42
March-16	508	661	439	202	34	247	\$26,642.89	\$78,376.20	\$105,019.09
% CHG	54.4%	11.8%	3.3%	40.3%	-29.2%	-7.1%	3.6%	82.7%	53.0%
April-15	1,891	508	355	134	10	204	\$29,330.36	\$36,175.35	\$65,505.71
April-16	1,652	566	400	235	14	233	\$22,775.11	\$36,999.50	\$59,774.61
% CHG	-12.6%	11.4%	12.7%	75.4%	40.0%	14.2%	-22.3%	2.3%	-8.7%
May-15	1,015	388	361	167	14	232	\$22,192.54	\$31,819.20	\$54,011.74
May-16	730	461	309	163	16	212	\$22,973.05	\$34,108.00	\$57,081.05
% CHG	-28.1%	25.3%	-14.4%	-2.4%	14.3%	-8.6%	3.5%	7.2%	5.7%
June-15	938	610	358	160	64	194	\$25,243.17	\$40,288.85	\$65,532.02
June-16	922	609	458	203	50	260	\$24,373.80	\$60,064.25	\$84,438.05
% CHG	-1.7%	-0.2%	27.9%	26.9%	-21.9%	34.0%	-3.4%	49.1%	28.9%
YTD2015	8,097	4,006	2,395	974	167	1,299	\$147,804.72	\$247,798.20	\$395,602.92
YTD 2016	8,404	3,763	2,303	1,175	221	1,358	\$140,729.47	\$279,999.95	\$420,729.42
% CHG	3.8%	-6.1%	-3.8%	20.6%	32.3%	4.5%	-4.8%	13.0%	6.4%
July-15	899	405	365	156	60	319	\$24,556.08	\$62,527.00	\$87,083.08
July-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
August-15	857	592	432	152	16	229	\$25,667.89	\$32,161.75	\$57,829.64
August-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
September-15	345	978	480	176	56	289	\$25,570.54	\$37,018.00	\$62,588.54
September-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
October-15	142	444	353	154	26	248	\$25,559.95	\$39,984.50	\$65,544.45
October-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
November-15	907	550	378	202	22	262	\$22,153.87	\$49,151.00	\$71,304.87
November-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
December-15	642	560	452	185	35	295	\$24,952.30	\$49,120.00	\$74,072.30
December-16									
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

COMPARATIVE RIDERSHIP BY ROUTE

	ROUTE 1	ROUTE 2	ROUTE 3	ROUTE 4	ROUTE 5	ROUTE 6	ROUTE 8	ROUTE 9	ROUTE 11	ROUTE 12	ROUTE 15	ROUTE 16	ROUTE 19	ROUTE 20	ROUTE 30	ROUTE 31/32	ROUTE 41	ROUTE TRIPPER	***	ROUTE TOTAL
JAN-15	5,098	3,047	5,158	3,770	3,305	623	4,090	1,630	2,527	6,145	9,402	3,531	1,177	5,844	8,256	4,472	2,213	5,880	17,070	93,238
JAN-16	5,637	3,288	5,020	3,800	3,765	737	4,579	1,730	2,930	7,703	10,667	3,568	1,639	6,411	9,469	4,053	2,943	5,358	0	83,297
% CHG	10.6%	7.9%	-2.7%	0.8%	13.9%	18.3%	12.0%	6.1%	15.9%	25.4%	13.5%	1.0%	39.3%	9.7%	14.7%	-9.4%	33.0%	-8.9%	-100.0%	-10.7%
FEB-15	6,302	3,920	5,637	4,361	3,893	737	4,403	1,620	3,077	10,486	11,033	3,833	1,388	6,469	9,971	4,716	2,651	5,914	28	90,439
FEB-16	6,023	3,465	5,089	3,857	3,854	718	4,819	1,773	2,947	9,381	10,632	4,052	1,635	6,623	10,009	4,172	2,958	5,273	0	87,280
% CHG	-4.4%	-11.6%	-9.7%	-11.6%	-1.0%	-2.6%	9.4%	9.4%	-4.2%	-10.5%	-3.6%	5.7%	17.8%	2.4%	0.4%	-11.5%	11.6%	-10.8%	-100.0%	-3.5%
MAR-15	6,400	4,038	5,625	4,829	4,252	720	4,715	1,929	3,687	10,852	12,153	4,843	1,486	7,491	11,083	4,604	2,949	5,460	0	96,916
MAR-16	5,998	3,478	4,943	4,209	3,608	724	4,590	1,723	3,295	8,763	12,640	4,107	1,721	7,456	10,989	4,298	3,445	4,461	0	90,448
% CHG	-6.3%	-13.9%	-12.1%	-12.8%	-15.1%	0.6%	-2.7%	-10.7%	-10.6%	-19.2%	4.0%	-11.5%	15.8%	-0.5%	-0.8%	-6.6%	16.8%	-18.3%	0.0%	-6.7%
APR-15	7,441	3,260	5,317	4,663	3,911	737	3,909	1,837	3,352	10,077	11,793	4,527	1,510	7,374	12,481	4,467	3,114	5,066	0	94,836
APR-16	5,946	3,611	5,080	4,036	3,942	770	5,014	1,922	2,962	8,882	11,334	4,406	1,731	6,941	10,324	4,236	3,475	5,201	0	89,813
% CHG	-20.1%	10.8%	-4.5%	-13.4%	0.8%	4.5%	28.3%	4.6%	-11.6%	-11.9%	-3.9%	-2.7%	14.6%	-5.9%	-17.3%	-5.2%	11.6%	2.7%	0.0%	-5.3%
MAY-15	7,419	3,295	5,096	4,412	3,635	802	3,960	1,633	2,927	9,063	11,277	4,266	1,693	7,166	10,256	4,035	2,790	5,474	0	89,199
MAY-16	5,896	3,392	5,274	3,878	3,518	658	4,905	1,725	3,041	8,039	10,742	4,567	1,468	6,910	10,277	3,979	3,259	4,962	0	86,490
% CHG	-20.5%	2.9%	3.5%	-12.1%	-3.2%	-18.0%	23.9%	5.6%	3.9%	-11.3%	-4.7%	7.1%	-13.3%	-3.6%	0.2%	-1.4%	16.8%	-9.4%	0.0%	-3.0%
JUN-15	6,633	2,238	3,409	4,164	3,147	602	2,783	1,356	3,217	6,315	10,565	4,217	1,358	7,175	9,666	3,673	2,807	989	0	74,314
JUN-16	4,956	2,320	3,368	3,844	3,068	684	2,810	1,398	3,156	6,156	11,023	4,294	1,484	7,084	9,363	3,283	2,966	451	0	71,708
% CHG	-25.3%	3.7%	-1.2%	-7.7%	-2.5%	13.6%	1.0%	3.1%	-1.9%	-2.5%	4.3%	1.8%	9.3%	-1.3%	-3.1%	-10.6%	5.7%	-54.4%	0.0%	-3.5%
YTD 15	39,293	19,798	30,242	26,199	22,143	4,221	23,860	10,005	18,787	52,938	66,223	25,017	8,612	41,519	61,713	25,967	16,524	28,783	17,098	538,942
YTD 16	34,456	19,554	28,774	23,624	21,755	4,291	26,717	10,271	18,331	48,924	67,038	24,994	9,678	41,425	60,431	24,021	19,046	25,706	0	509,036
% CHG	-12.3%	-1.2%	-4.9%	-9.8%	-1.8%	1.7%	12.0%	2.7%	-2.4%	-7.6%	1.2%	-0.1%	12.4%	-0.2%	-2.1%	-7.5%	15.3%	-10.7%	-100.0%	-5.5%
JUL-15	4,734	2,353	2,971	4,367	3,061	674	2,143	1,526	3,426	6,098	10,614	4,268	1,226	7,579	8,841	3,815	2,938	0	0	70,634
JUL-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
AUG-15	5,490	2,221	2,831	3,990	2,941	667	1,857	1,502	3,294	6,858	10,748	3,788	1,565	7,080	9,167	3,754	2,915	0	1,645	72,313
AUG-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
SEP-15	7,813	3,232	5,450	3,971	3,682	1,109	4,129	1,192	3,213	11,656	11,116	3,883	3,137	7,964	10,090	4,487	3,449	5,675	317	95,565
SEP-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
OCT-15	7,469	3,679	5,939	4,467	3,895	935	4,593	1,963	3,493	12,198	12,801	4,051	1,726	7,917	10,394	5,716	4,067	5,670	0	100,973
OCT-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
NOV-15	6,547	3,289	5,503	3,765	3,335	739	4,563	1,717	2,815	10,273	11,635	3,658	1,484	6,842	9,794	4,854	3,570	6,067	0	90,450
NOV-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%
DEC-15	5,848	3,135	4,966	4,074	3,391	618	4,191	1,730	3,083	9,522	11,487	3,777	1,552	6,678	9,752	5,108	3,516	4,239	0	86,667
DEC-16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	#DIV/0!	-100.0%

*** January, 2015 GFI Route Report understated ridership error

EVENING RIDERSHIP BY ROUTE

	ROUTE 1	ROUTE 2	ROUTE 3	ROUTE 4	ROUTE 5	ROUTE 6	ROUTE 9	ROUTE 12	ROUTE 15	ROUTE 19	ROUTE 20	ROUTE 30	ROUTE TOTAL
JAN 15	940	406	616	653	763	538	333	1,449	2,339	830	1,213	1,612	11,692
JAN-16	776	345	602	498	611	515	312	1,080	2,202	942	1,021	1,327	10,231
% CHG	-17.4%	-15.0%	-2.3%	-23.7%	-19.9%	-4.3%	-6.3%	-25.5%	-5.9%	13.5%	-15.8%	-17.7%	-12.5%
FEB 15	992	375	576	570	823	508	264	1,523	2,350	832	1,075	1,540	11,428
FEB-16	677	303	573	500	656	528	287	1,442	2,162	1,034	1,100	1,304	10,566
% CHG	-31.8%	-19.2%	-0.5%	-12.3%	-20.3%	3.9%	8.7%	-5.3%	-8.0%	24.3%	2.3%	-15.3%	-7.5%
MAR 15	1,057	463	623	647	849	530	337	1,663	2,738	990	1,205	1,762	12,864
MAR-16	871	446	785	662	717	522	312	1,482	2,677	1,154	1,362	1,625	12,615
% CHG	-17.6%	-3.7%	26.0%	2.3%	-15.5%	-1.5%	-7.4%	-10.9%	-2.2%	16.6%	13.0%	-7.8%	-1.9%
APR 15	1,373	282	633	679	658	540	277	1,619	2,500	934	1,289	1,853	12,637
APR-16	793	400	619	585	600	520	353	1,452	2,423	1,062	1,054	1,583	11,444
% CHG	-42.2%	41.8%	-2.2%	-13.8%	-8.8%	-3.7%	27.4%	-10.3%	-3.1%	13.7%	-18.2%	-14.6%	-9.4%
MAY 15	1,315	302	584	655	544	490	304	1,398	2,376	1,034	1,271	1,774	12,047
MAY-16	881	403	662	529	533	455	311	1,276	2,217	959	1,019	1,474	10,719
% CHG	-33.0%	33.4%	13.4%	-19.2%	-2.0%	-7.1%	2.3%	-8.7%	-6.7%	-7.3%	-19.8%	-16.9%	-11.0%
JUN 15	1,146	242	531	597	541	435	154	1,007	2,222	918	1,223	1,668	10,684
JUN-16	732	343	534	535	487	490	171	951	2,150	935	1,123	1,443	9,894
% CHG	-36.1%	41.7%	0.6%	-10.4%	-10.0%	12.6%	11.0%	-5.6%	-3.2%	1.9%	-8.2%	-13.5%	-7.4%
YTD 15	6,823	2,070	3,563	3,801	4,178	3,041	1,669	8,659	14,525	5,538	7,276	10,209	71,352
YTD 16	4,730	2,240	3,775	3,309	3,604	3,030	1,746	7,683	13,831	6,086	6,679	8,756	65,469
% CHG	-30.7%	8.2%	6.0%	-12.9%	-13.7%	-0.4%	4.6%	-11.3%	-4.8%	9.9%	-8.2%	-14.2%	-8.2%
JUL 15	733	269	532	638	485	523	156	1,144	2,112	907	1,368	1,384	10,251
JUL-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
AUG 15	807	277	534	552	532	414	148	1,243	2,148	952	1,259	1,450	10,316
AUG-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
SEP 15	1,155	355	619	596	605	650	153	1,834	2,589	1,202	1,570	1,547	12,875
SEP-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
OCT 15	1,008	336	727	564	536	510	286	1,951	2,736	1,123	1,297	1,606	12,680
OCT-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
NOV 15	832	296	663	489	549	426	245	1,634	2,261	920	1,215	1,280	10,810
NOV-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
DEC 15	723	286	554	503	498	419	239	1,561	2,230	997	1,039	1,339	10,388
DEC-16	0	0	0	0	0	0	0	0	0	0	0	0	0
% CHG	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

NOTE: PM Ridership

Starts at 5:15p for routes 1, 3, 5, 9, 15, 19

Starts at 5:45p for all other routes

Excludes Routes 31, 32 and 41

June Comparisons - Ridership and Revenue

	Total Paid		Total Rides*	Cash Revenue	Pre-Paid	
	Rides				Revenue	Total Revenue
2016	56,380		71,708	\$24,373.80	\$60,064.25	\$84,438.05
2015	58,024		74,314	\$25,243.17	\$40,257.10	\$65,500.27
2014	56,771		73,988	\$25,943.75	\$39,225.00	\$65,168.75
2013	55,515		71,798	\$25,184.48	\$45,813.60	\$70,998.08
2012	59,910		75,483	\$25,234.99	\$60,320.70	\$85,555.69
2011	60,858		78,072	\$27,136.69	\$32,709.65	\$59,846.34
2010	51,677		66,571	\$23,987.90	\$36,961.46	\$60,949.36
2009	54,002		72,428	\$27,431.96	\$48,974.58	\$76,406.54
2008	54,138		76,314	\$32,971.03	\$29,339.00	\$62,310.03
2007	50,375		75,357	\$27,409.26	\$23,404.00	\$50,813.26
2006	47,345		70,683	\$24,769.61	\$26,377.50	\$51,147.11
2005	49,086		73,625	\$20,647.96	\$23,458.00	\$44,105.96

* Includes Free and transfers

YTD Comparisons (Jan - Jun) - Ridership and Revenue

	Total Paid		Total Rides*	Cash Revenue		Pre-Paid Revenue		Total Revenue
	Rides							
2016	423,356		509,036	\$140,729		\$280,000		\$420,729
2015	446,378		538,942	\$147,805		\$247,766		\$395,571
2014	435,565		535,704	\$148,343		\$249,057		\$397,400
2013	465,044		568,034	\$160,854		\$254,687		\$415,541
2012	456,491		557,992	\$154,441		\$264,471		\$418,912
2011	433,681		534,776	\$152,246		\$254,910		\$407,156
2010	370,673		470,029	\$151,926		\$234,502		\$386,428
2009	349,493		465,899	\$163,001		\$263,619		\$426,620
2008	351,459		505,418	\$189,296		\$179,862		\$369,158
2007	320,326		477,190	\$167,110		\$174,446		\$341,556
2006	318,710		472,523	\$155,143		\$239,978		\$395,121
2005	317,403		483,477	\$127,823		\$146,217		\$274,040

* Includes Free and transfers



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June 22, 2016 Audit Presentation To
FOX CITIES TRANSIT COMMISSION
Jodi Dobson, CPA, Partner of Baker Tilly Virchow Krause, LLP

FINANCIAL STATEMENT HIGHLIGHTS

- > Clean audit opinion (pages 1-3)
 - Financial statements are the responsibility of management
 - In our opinion fairly stated
- > Management Discussion & Analysis (pages 4-11) provides highlights
- > No federal or state compliance issues
- > Federal and State share of funding is limited to 60% of eligible expenses (page 40)
 - Federal and state operating grants were \$2.5 million and \$2.6 million, respectively

MANAGEMENT LETTER

- > No material weaknesses in internal control identified
- > Current year recommendations/informational points
 - Policy for agency tickets
 - Delayed grant close-outs from State of Wisconsin operating grants
- > Required communications
 - Financial statements contain estimates, i.e. sick leave, OPEB and potentially uncollectible state grants, new net pension asset and deferrals
 - No material audit adjustments, all proposed immaterial adjustments made
 - We assist with preparation of financial statements, management retains responsibility
 - Management representations provided
 - No difficulties during audit

CITYWIDE SINGLE AUDIT

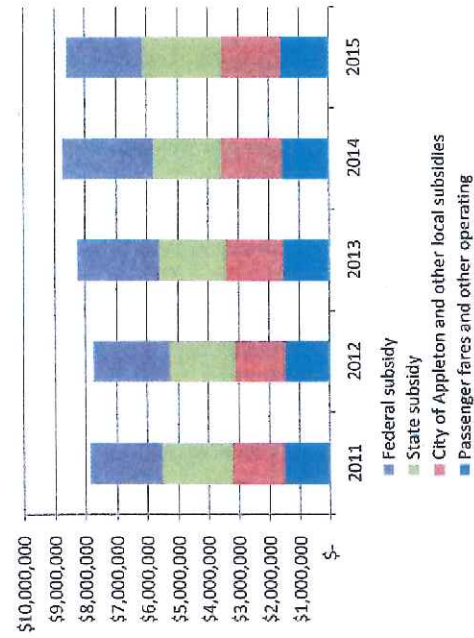
- > Required since city receives more than \$750,000 federal funding
- > Tests city compliance with laws and regulations related to program requirements, for example Buy America, Civil Rights, and Minimum wage standards. More issues added for ARRA grants.
- > Citywide report goes to Common Council – No transit findings

CITY OF APPLETON VALLEY TRANSIT

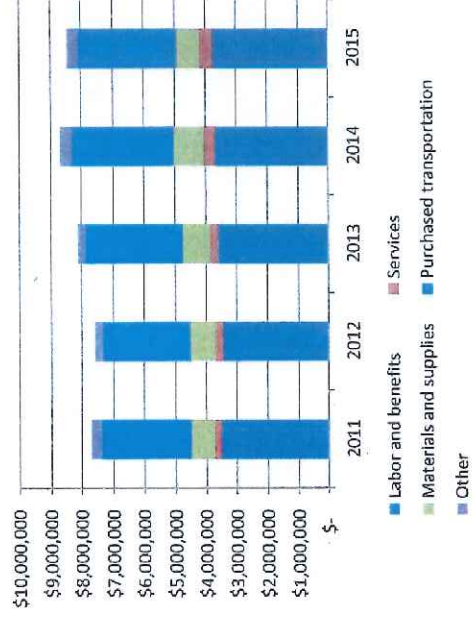
2015 FINANCIAL STATEMENT HIGHLIGHTS

	2011	2012	2013	2014	2015
Ridership					
Fixed Route	1,073,655	1,095,650	1,093,202	1,081,882	1,055,544
ADA Paratransit	90,128	87,261	92,643	94,487	96,437
Operating Revenues					
Passenger fares and other operating	\$ 1,517,609	\$ 1,485,517	\$ 1,547,558	\$ 1,563,356	\$ 1,593,398
City of Appleton and other local subsidies	1,689,866	1,621,880	1,841,665	1,981,692	1,931,080
State subsidy	2,322,036	2,169,356	2,208,486	2,246,007	2,598,948
Federal subsidy	2,336,554	2,455,837	2,649,815	2,952,625	2,481,702
TOTAL	\$ 7,866,065	\$ 7,732,590	\$ 8,247,524	\$ 8,743,680	\$ 8,605,128
	100%	100%	100%	100%	100%
Operating Expenses					
Labor and benefits	\$ 3,515,575	\$ 3,451,382	\$ 3,587,920	\$ 3,685,729	\$ 3,753,090
Services	188,649	213,327	271,349	384,024	440,747
Materials and supplies	800,097	867,131	905,241	959,385	738,432
Purchased transportation	2,869,324	2,798,417	3,098,708	3,296,289	3,163,972
Other	335,059	260,913	255,813	362,878	371,996
TOTAL (excluding depreciation)	\$ 7,708,704	\$ 7,591,170	\$ 8,119,031	\$ 8,688,305	\$ 8,468,237
	100%	100%	100%	100%	100%

Transit Operating Revenues



Transit Operating Expenses



VALLEY TRANSIT

Appleton, WI

COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2015

VALLEY TRANSIT

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS
IDENTIFIED IN THE AUDIT TO THOSE CHARGED WITH GOVERNANCE**

To the Fox Cities Transit Commission
City of Appleton
Appleton, Wisconsin

In planning and performing our audit of the financial statements of the Appleton Valley Transit as of and for the year ended December 31, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its 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. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 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.

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

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
May 31, 2016

OTHER COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements or material noncompliance related to federal and state awards whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential noncompliance.
 - > Consider factors that affect the risks of material noncompliance.
 - > Design tests of controls, when applicable, and other audit procedures.

Our audit will be performed in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance and the *State Single Audit Guidelines* in considering internal control over compliance and major program compliance.. The paragraph will also state that the report is not suitable for any other purpose.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles or for reporting material noncompliance while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements or to the entity's federal and state awards. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements or material noncompliance, whether caused by errors or fraud, are detected.

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the transit commission has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- e. Have you had any significant communications with regulators or grantor agencies?
- f. Are there other matters that you believe are relevant to the audit of the financial statements or the federal or state awards?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the transit concerning:

- a. The transit's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors. We typically perform the single audit fieldwork four to six weeks after the financial audit. After single audit fieldwork, we wrap up our single audit procedures at our office and then issue drafts of our report for your review. Final copies of our Report on Federal and State Awards are issued after approval by your staff. This is typically 4-6 weeks after final single audit fieldwork, but may vary depending upon a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS
AND INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT
MATERIAL WEAKNESSES OR SIGNIFICANT DEFICIENCIES**

COMMENTS AND RECOMMENDATIONS

AGENCY TICKETS

Currently, paratransit and agency tickets do not have an expiration period. As a result, the balance in the unearned revenue account continues to grow as tickets are purchased and not used. We recommend that management and the commission discuss the possibility of establishing a policy that outlines the period of time that these tickets will be valid for. Once this period passes, the revenue would be recognized, whether the ticket was used or not. This policy would need to be communicated to the various agencies that purchase and distribute tickets.

Status 12/31/15

Management has been monitoring historical data on unearned revenue in order to determine next steps.

STATE OF WISCONSIN – OPERATING GRANTS

At the end of the year, Valley Transit has an amount due to the city for \$279,782 which essentially represents operating at a negative cash balance. This is mainly attributed to delayed close-outs from the State of Wisconsin operating grants (of which approximately 10% is withheld annually until a review is completed by the state). The amount receivable from the state for operating costs totals \$879,386 net of an allowance for potentially uncollectible state grants at December 31, 2014 for the grant years 2010 through 2014. We understand management is working with the state on the 2010 and 2011 closeouts.

Status 12/31/15

Management continues to discuss with the State of Wisconsin with no formal decision made as of 12/31/15.

REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Fox Cities Transit Commission
Valley Transit
Appleton, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Appleton Valley Transit for the year ended December 31, 2015, and have issued our report thereon dated May 31, 2016. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED
IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS,
UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State Single Audit Guidelines. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the commission of their responsibilities.

We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal or major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance and the State Single Audit Guidelines.

As part of obtaining reasonable assurance about whether Valley Transit's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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. Also, in accordance with the Uniform Guidance and the State Single Audit Guidelines, we examined, on a test basis, evidence about Valley Transit's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State Single Audit Guidelines applicable to each of its major federal and state programs for the purpose of expressing an opinion on Valley Transit's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Valley Transit's compliance with those requirements.

We have issued a separate document which contains the results of our audit procedures to comply with the Uniform Guidance and the *State Single Audit Guidelines*.

To the Fox Cities Transit Commission
Valley Transit

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated June 17, 2015.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Valley Transit are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the [Name of Governmental Unit] changed accounting policies related to financial reporting for pensions by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pension – an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68* in 2015. Accordingly, the accounting change has been reported as a cumulative effect of a change in accounting principle in 2015 since data necessary to restate 2014 was not available. We noted no transactions entered into by Valley Transit during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

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 financial statements are accrued sick leave, allocation of insurance fund costs, other postemployment benefits, allowance for potentially uncollectible state grants, and the estimate of the net pension asset and related deferrals which are based on information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified.

To the Fox Cities Transit Commission
Valley Transit

DISAGREEMENTS WITH MANAGEMENT

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

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' 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.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. That letter follows this required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and Valley Transit that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements of Valley Transit for the year ended December 31, 2015, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the City of Appleton and in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to Valley Transit other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence.

- > Financial statement preparation

None of these nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

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 Valley Transit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Fox Cities Transit Commission
Valley Transit

OTHER MATTERS

We applied certain limited procedures to the 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.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

RESTRICTION ON USE

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

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Madison, Wisconsin
May 31, 2016

MANAGEMENT REPRESENTATIONS



May 31, 2016

Bakker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of Valley Transit as of December 31, 2015 and 2014 and for the years then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Appleton Valley Transit and the respective changes in financial position and cash flows, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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 the 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, 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.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the utility required by accounting principles generally accepted in the United States of America 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, if any, 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 the requirements of accounting principles generally accepted in the United States of America.



7. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
9. There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
10. Guarantees, whether written or oral, under which the transit 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 financial records and related data, 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 entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of our governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of known 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.
16. There are no known related parties or related party relationships and transactions of which we are aware.

Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have a process to track the status of audit findings and recommendations.

19. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. The transit has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
22. There are no:
- a. Violations or possible violations of budget ordinances, federal, state, and local laws or 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, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
23. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a. Financial statement preparation
- None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
24. Valley Transit 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.
25. Valley Transit has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
26. The financial statements properly classify all funds and activities.
27. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
28. Valley Transit has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
29. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
30. Deposits and investment securities are properly classified as to risk, and investments are properly valued. Collateralization agreements with financial institutions, if any, have been properly disclosed.


31. Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.
32. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
33. We have appropriately disclosed Valley Transit'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 are available and have determined that net position were properly recognized under the policy.
34. 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.
35. With respect to the supplementary information, (SI):
- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, 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 SI 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.
 - a. If the SI 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.
36. We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
37. With respect to federal and state award programs:
- a. We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
 - b. We acknowledge our responsibility for presenting the SEFSA in accordance with the requirements of the Uniform Guidance and the *State Single Audit Guidelines*, and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
 - c. If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.

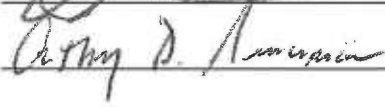
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, 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 laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
- h. We have received no requests from a federal or state 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 and the *State Single Audit Guidelines*, relating to federal and state awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal and state awards.
- j. We have disclosed any communications from grantors 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 auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation agreements, and internal or external monitoring that directly relate to the objectives of the compliance audit, if any, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- 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 the compliance with the direct and material compliance requirements, including information related to federal and state 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. We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' 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 date as of which compliance was audited.
- r. Federal and state 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 and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have charged costs to federal and state awards in accordance with applicable cost principles.
- u. 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 the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- w. We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

Valley Transit

Signed:  City of Appleton, Valley Transit Interim General Manager

Signed:  City of Appleton, Finance Director

Signed: _____

VALLEY TRANSIT
An Enterprise Fund of the
City of Appleton, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Years Ended December 31, 2015 and 2014

VALLEY TRANSIT

An Enterprise Fund of the City of Appleton, Wisconsin

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Common Council
Valley Transit
Appleton, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of Valley Transit (Transit), an enterprise fund of the City of Appleton, Wisconsin, as of and for the years ended December 31, 2015 and 2014, and the related notes to the 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.

Auditors' 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 audit 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 auditors' 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 over financial reporting relevant to the Transit'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 Transit'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.

To the Honorable Mayor and Common Council
Valley Transit

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Transit as of December 31, 2015 and 2014, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Transit enterprise fund and do not purport to, and do not present fairly the financial position of the City of Appleton, Wisconsin, as of December 31, 2015 and 2014, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As discussed in Note 1, the Transit adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, effective January 1, 2015. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the supplementary information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Management has elected to include more information in the Management's Discussion and Analysis than is required by the standards. 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 financial statements, and other knowledge we obtained during our audit of the 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.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements as a whole. The supplemental information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statements as a whole.

To the Honorable Mayor and Common Council
Valley Transit

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue a report on our consideration of the City of Appleton'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, including those systems applicable to the Transit. 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 the 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 Transit's internal control over financial reporting and compliance.

Baker Tilly Vinchow Krause, LLP

Madison, Wisconsin
May 31, 2016

Valley Transit

Management's Discussion and Analysis

The management of Valley Transit offers readers of our financial statements the following narrative overview and analysis of our financial activities for the years ended December 31, 2015 and 2014.

Basic Financial Statements

Valley Transit is owned and operated by the City of Appleton, with our basic financial statements prepared using proprietary fund (enterprise fund) accounting that uses the same basis of accounting as private-sector business enterprises. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting is used.

Revenue is recorded when earned and expenses are recorded when incurred. The basic financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, and a Statement of Cash Flows. These are followed by the notes to the financial statements. In addition to the basic financial statements, this report also contains required supplementary information.

The Statement of Net Position presents information on the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Valley Transit is improving or deteriorating.

The Statement of Revenue, Expenses and Changes in Net Position reports the operating revenues and expenses and non-operating revenues and expenses of Valley Transit for the fiscal year, with the difference – the net income or loss – being combined with any capital grants to determine the net change in position for the fiscal year. That change combined with the net position at the end of the prior year equals the net position at the end of the current fiscal year.

The Statement of Cash Flows reports cash and cash equivalent activities for the fiscal year resulting from operating activities, capital and related financing activities, non-capital and related financing activities and investing activities. The net result of these activities added to the beginning of the year cash balance equals the cash and cash equivalent balance at the end of the current fiscal year.

An analysis of Valley Transit's financial position begins with a review of the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position. These two statements report Valley Transit's net position and changes to it. It should be noted that the financial position can also be affected by non-financial factors, including economic conditions, population growth and new regulations.

Net position may serve over time as a useful indicator of the government's financial position. In the case of Valley Transit, assets exceeded liabilities by \$5,754,051 as of December 31, 2015; compared to \$5,388,703 in 2014. The largest portion of Valley Transit's net position is investments in capital assets (i.e. land, building, equipment and improvements). These assets are used to provide

transportation services to customers. The Federal Transit Administration provided 80% of the funding to purchase Valley Transit's capital assets and therefore has significant interest in their use.

Statement of Valley Transit's Net Position

	2015	2014	2013	2012	2011
Assets					
Current Assets	\$2,212,158	\$2,394,766	\$1,967,774	\$2,488,472	\$2,159,533
Capital Assets	3,468,189	4,115,515	4,726,762	5,215,657	5,533,803
Other Assets	<u>1,910,863</u>	<u>1,342,640</u>	<u>1,249,143</u>	<u>1,121,968</u>	<u>990,969</u>
Total Assets	7,591,210	7,852,921	7,943,679	8,826,097	8,684,305
Deferred Outflow of Resources					
Deferred outflows related to pension	458,657	-	-	-	-
Liabilities					
Current Liabilities	2,177,614	2,366,282	1,854,177	2,306,593	1,889,494
Non-current Liabilities	<u>118,202</u>	<u>97,936</u>	<u>127,581</u>	<u>157,456</u>	<u>226,674</u>
Total Liabilities	2,295,816	2,464,218	1,981,758	2,464,049	2,116,168
Net Assets					
Invested in capital assets	3,468,189	4,115,515	4,726,762	5,215,657	5,533,803
Restricted for depreciation reserve	1,481,216	1,342,640	1,249,143	1,121,968	990,969
Restricted for pension	429,647	-	-	-	-
Unrestricted	<u>374,999</u>	<u>(69,452)</u>	<u>(13,984)</u>	<u>24,423</u>	<u>43,365</u>
Total Net Assets	5,754,051	5,388,703	5,961,921	6,362,048	6,568,137
Percent restricted for depreciation reserve	25.74%	24.92%	20.95%	17.64%	15.09%

Current Assets decreased in 2015 mostly due to one payment from the State towards accrued grants owed to Valley Transit. Final payments on the State operating grants are received once the State Department of Transportation has completed its audit of Valley Transit's financial statements, which in years has lagged. Valley Transit is waiting for final payments on State grants from 2010 and 2011, as well as 2015. The Federal grant money is typically drawn when Valley Transit's own audit is complete; within the first quarter of the new year. Current Liabilities also decreased because more Federal grant funds were drawn prior to year-end and distributed to the local funding partners; requiring less funds to be accrued. Refunds to local governments and municipalities are payable at the end of the year but are verified by auditors prior to payment.

Non-current Liabilities are an accrual for payouts of accumulated sick leave on behalf of employees upon retirement. This liability steadily declined between 2011 and 2014 as long term employees retired, but increased in 2015 as new and existing employees continue to build a bank of sick leave.

The decline in Capital Assets since 2012 reflects several years of lower than average capital asset additions due to a lack of federal capital funding available for bus and bus facilities. Depreciation

expense of approximately \$641,000 was recorded as compared to asset retirements of approximately \$815,000. Valley Transit disposed of three old, fully depreciated buses and removed old, obsolete, fully depreciated items from the schedule that no longer met the capital threshold. Valley Transit saw an increase in total Net Position during 2015 due to the effect of new accounting standards as discussed in the Notes to Financial Statements.

The following table provides a summary of Valley Transit's operations for the years ending December 31, 2011 - 2015.

Statement of Revenues, Expenses and Changes in Net Position

	2015	2014	2013	2012	2011
Operating Revenues					
Passenger fares for transit service	\$1,481,947	\$1,495,310	\$1,472,445	\$1,410,215	\$1,435,751
Special fare assistance	4,267	-	-	545	639
Non-transportation revenue	<u>107,184</u>	<u>68,046</u>	<u>75,113</u>	<u>74,757</u>	<u>81,218</u>
Total Operating Revenues	<u>1,593,398</u>	<u>1,563,356</u>	<u>1,547,558</u>	<u>1,485,517</u>	<u>1,517,608</u>
Operating Expenses					
Salaries and wages	2,414,557	2,374,084	2,282,429	2,198,590	2,193,681
Fringe benefits	1,338,533	1,311,645	1,305,491	1,252,792	1,321,894
Services	440,747	384,024	271,349	220,147	188,649
Materials and Supplies	738,432	959,385	905,241	789,402	800,097
Utilities	100,395	105,020	101,937	85,422	91,133
Casualty and Liability costs	180,072	199,369	90,011	130,233	190,285
Purchased transportation services	3,163,972	3,296,289	3,098,708	2,869,326	2,869,324
Miscellaneous	91,529	58,489	63,865	45,258	53,641
Depreciation	<u>641,396</u>	<u>657,913</u>	<u>655,108</u>	<u>616,297</u>	<u>571,706</u>
Total Operating Expenses	<u>9,109,633</u>	<u>9,346,218</u>	<u>8,774,139</u>	<u>8,207,467</u>	<u>8,280,410</u>
Operating Loss	<u>(7,516,235)</u>	<u>(7,782,862)</u>	<u>(7,226,581)</u>	<u>(6,721,950)</u>	<u>(6,762,802)</u>
Operating Subsidies					
Local	1,342,550	1,422,802	1,348,844	1,164,332	1,124,915
Investment Income (credited as local subsidies)	3,024	24,464	(2,450)	26,455	123,432
State	2,598,948	2,246,007	2,208,486	2,169,356	2,322,036
Federal	<u>2,481,702</u>	<u>2,952,625</u>	<u>2,649,815</u>	<u>2,455,837</u>	<u>2,336,554</u>
Total Subsidies	<u>6,426,224</u>	<u>6,645,898</u>	<u>6,204,695</u>	<u>5,815,980</u>	<u>5,906,937</u>
Loss Before Contributions & Transfers	(1,090,011)	(1,136,964)	(1,021,886)	(905,970)	(855,865)
Capital Contributions - Federal & State	-	39,485	126,488	268,163	605,512
Capital Contributions - Local	-	-	-	-	-
Loss on Asset Disposal	-	(10,165)	-	625	(712)

Transfers - Appleton Operating Subsidies	585,506	534,426	495,271	431,093	441,519
Transfers - Appleton Capital Subsidies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	(504,505)	(573,218)	(400,127)	(206,089)	190,454
NET Assets - Beginning of Year	<u>5,388,703</u>	<u>5,961,921</u>	<u>6,362,048</u>	<u>6,568,137</u>	<u>6,377,682</u>
Cumulative effect of a change in accounting principle	869,853	-	-	-	-
NET Assets - End of Year	<u>5,754,051</u>	<u>5,388,703</u>	<u>5,961,921</u>	<u>6,362,048</u>	<u>6,568,137</u>

Operating revenues increased \$30,042 in 2015, mainly due to an overall increase in Non-transportation revenue, partially offset by a reduction in farebox revenue. Valley Transit saw a slight decrease in fixed route ridership during 2015 (-2.4%) and an overall increase in use of paratransit services (3.2%). Passenger fares for transit services decreased \$13,363 in 2015. Valley Transit raised some of the fixed route fares at the beginning of 2015. The single ride regular fare was raised from \$1.80 per ride to \$2.00 (approximately 11%) per ride. Valley Transit also incorporated a youth fare (\$.75 per ride/\$22.00 for a 30 day pass) which is a reduction in fares for passengers under 18 years of age who used to pay full fare. A fare increase typically results in reduced ridership. The decrease in farebox revenue can be attributed to a greater use of 30 day senior/disabled tickets and an increase in the reduced youth fares.

Operating expenses decreased by \$236,585, due to reductions in several areas, offset by increases in others. The operating expense reduction was led by declining fuel cost (down \$224,816). Purchased transportation services were re-bid late in 2014, resulting in an overall reduction of \$132,317. Personnel cost increased approximately 1.8% due to a contractual increase under the labor agreement with union employees, partially offset by lower contributions to the Wisconsin Retirement System.

Since the majority of transit assets are funded by federal capital grants, which typically provide 80% funding for asset acquisition, net position in years in which there are no major capital acquisitions can be expected to decline by 80% of depreciation expense. In total, however, Valley Transit's net position increased by \$365,348 in 2015, which reflects the adoption of Governmental Accounting Standards Board rule #68 (GASB 68) dealing with pension reporting. Adoption of this reporting standard added a net pension asset (Deferred outflows related to pension of \$458,657) to Valley Transits balance sheet.

Capital Assets

Valley Transit's capital assets are 80% funded by Federal Transit Administration grants. The remaining 20% is funded either through Valley Transit's depreciation reserve for replacement equipment or from current year support from the various local governments that participate in Valley Transit.

During 2015, Valley Transit did not acquire any new capital assets.

Looking back at prior years, in 2014 Valley Transit purchased a new staff vehicle, participated in a City-wide upgrade of security cameras and camera software and replaced the broken DVR systems in all of its fleet. Replacement of the cameras was necessary because they had ceased functioning effectively, but were not fully depreciated, which resulted in a loss on asset disposal. Capital grant money was not available for all of the projects, which made it necessary to use depreciation reserve money to fund items not covered by grants.

In 2013, Valley Transit completed unfinished projects from the 2011 capital grant. Valley Transit remodeled the Administration offices to comply with ADA requirements and purchased a staff vehicle. Both projects cost a total of \$142,750 and was reimbursed at 80% through the capital grant. Valley Transit also completed installation of an Intelligent Transit System funded under an ARRA grant (\$29,620 reimbursed at 100%).

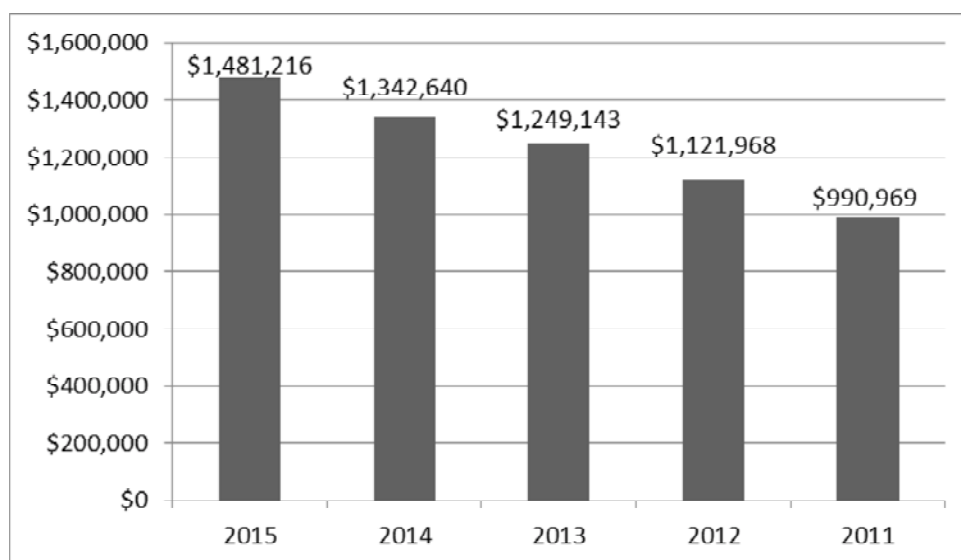
The 2012 capital projects included purchasing two staff vehicles, two bus shelters and capital maintenance items (\$124,578 reimbursed at 80%). In 2012, Valley Transit also continued to work on projects associated with the ARRA grant; purchasing and installing new bus stop signs and implementing a large portion of the Intelligent Transit System for the fixed route buses (\$211,192 reimbursed at 100%).

During 2011, Valley Transit also worked on projects associated with the ARRA grant; purchasing two twenty-passenger hybrid buses, in addition to beginning installation of the Intelligent Transit System for the fixed route buses.

Funded Depreciation Reserve – Restricted Assets

Restricted Net Position represents a funded reserve used to pay for asset replacements that are not paid for by capital grants; typically 20% of the asset value. This reserve is funded by a charge equal to 20% of annual depreciation expense levied on the system's fixed route local municipal partners.

The balance of this account over the past five years is as follows:



While capital assets are 80% funded by Federal Transit grants and Valley Transit has purchased capital items over the last five years using the depreciation reserve for the remaining 20%, we have not made significant purchases so the balance in this fund is appropriately increasing. As previously discussed, several capital projects in 2014 were paid for out of the depreciation reserve account at a higher rate than 20%, reflecting a smaller increase in the reserve account than expected.

Requests for Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of Valley Transit's finances. If you have questions about this report or need any additional information contact the City of Appleton, Valley Transit Attn: Daniel Sandmeier, Assistant General Manager at 1.920.832.2294 or Daniel.Sandmeier@appleton.org.

Valley Transit Statistics and Accomplishments

The following section provides detailed information about a variety of topics relating to Valley Transit operations in 2015 including: funding partners, services provided, operating statistics and a list of accomplishments.

VALLEY TRANSIT BY THE NUMBERS 2015

1,249,802 RIDES ON
ALL SERVICES

1,055,544 RIDES ON
FIXED ROUTE

54% OF TRIPS TO JOBS
OR JOB TRAINING

166,616 RIDES TAKEN BY
AASD STUDENTS

96,937 RIDES TAKEN BY
FVTC STUDENTS

18

FIXED BUS
ROUTES

3

TRIPPER
ROUTES

1

CALL-A-RIDE
ZONE

13 Municipalities as Local Funding Partners

City of Appleton
City of Kaukauna
City of Menasha
City of Neenah
Town of Buchanan
Town of Grand Chute
Town of Harrison
Town of Menasha
Village of Kimberly
Village of Little Chute
Calumet County
Outagamie County
Winnebago County

Other Local Funding Partners

Appleton Area School District
Appleton Downtown Inc.
Community Care
Community Foundation of
the Fox Cities
IRIS
Jewelers Mutual Insurance
Lakeland Care District
Menasha Corp.
Plexus
Thrivent Financial for Lutherans
United Way Fox Cities

Effective: May 2016

216,154 URBANIZED
POPULATION

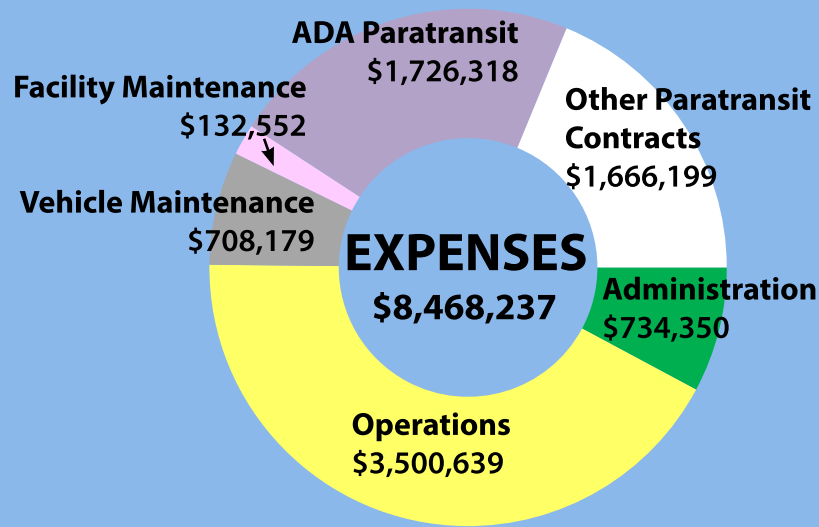
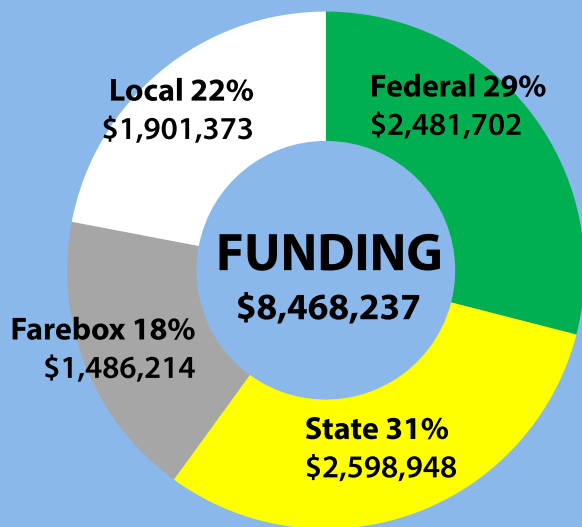
117 SQUARE MILE
RADIUS



BUSES IN
FLEET



PEAK HOUR
BUSES



11 SERVICES PROVIDED

Fixed Route Bus Service

Valley Transit II ADA Paratransit

Appleton Downtown Trolley

Calumet County Rural Transportation

Call-A-Ride

The Connector

Neenah Industrial Park Shuttle - *new public/private partnership*

New Hope Transportation

Northern Winnebago County Dial-A-Ride

Outagamie County Employment

Outagamie County Rural

VISION

People can get where they want to go in the Fox Cities.

MISSION

Valley transit provides safe, customer-focused transportation options that connect our communities to enhance quality of life.

VALUES

Integrity
Customer Service
Convenience and Reliability
Transportation Choices
Efficiency
Resilience

FOR MORE INFORMATION:

Daniel Sandmeier, Interim General Manager
920-832-2294 Daniel.Sandmeier@appleton.org
www.myvalleytransit.com

VALLEY TRANSIT

STATEMENTS OF NET POSITION As of December 31, 2015 and 2014

	ASSETS	
	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		
Cash and investments	\$ 41,583	\$ -
Accounts Receivable		
State of Wisconsin operating assistance	978,480	984,661
Allowance for potentially uncollectible state grants	(105,275)	(105,275)
Federal capital and operating grants	640,369	898,637
Local governments	308,482	193,877
Other	164,013	216,503
Inventory	159,748	182,276
Prepaid expenses	24,758	24,087
Total Current Assets	<u>2,212,158</u>	<u>2,394,766</u>
NONCURRENT ASSETS		
Restricted Assets		
Capital asset cash and investments	1,481,216	1,342,640
Net pension asset	429,647	-
Capital Assets		
Plant in service	13,443,226	14,264,045
Accumulated depreciation	(9,975,037)	(10,148,530)
Total Noncurrent Assets	<u>5,379,052</u>	<u>5,458,155</u>
 Total Assets	 <u>7,591,210</u>	 <u>7,852,921</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pension	<u>458,657</u>	<u>-</u>

	LIABILITIES	
	<u>2015</u>	<u>2014</u>
CURRENT LIABILITIES		
Accounts Payable		
Trade	\$ 299,363	\$ 347,248
Local governments	1,280,510	1,083,874
Due to municipality	-	279,782
Unearned revenues	384,801	346,091
Accrued payroll liabilities		
Wages	45,104	150,147
Accrued vacation	167,836	159,140
Total Current Liabilities	<u>2,177,614</u>	<u>2,366,282</u>
NONCURRENT LIABILITIES		
Accrued sick leave	<u>118,202</u>	<u>97,936</u>
 Total Liabilities	 <u>2,295,816</u>	 <u>2,464,218</u>
	NET POSITION	
NET POSITION		
Invested in capital assets	3,468,189	4,115,515
Restricted for capital replacement	1,481,216	1,342,640
Restricted for pension	429,647	-
Unrestricted	<u>374,999</u>	<u>(69,452)</u>
 TOTAL NET POSITION	 <u>\$ 5,754,051</u>	 <u>\$ 5,388,703</u>

VALLEY TRANSIT

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION For the Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES		
Passenger fares for transit service	\$ 1,481,947	\$ 1,495,310
Special fare assistance	4,267	-
Non-Transportation Revenue		
Advertising	70,294	38,419
Other	3,879	2,157
Contra - expenses	33,011	27,470
Total Operating Revenues	<u>1,593,398</u>	<u>1,563,356</u>
OPERATING EXPENSES		
Labor		
Operators' wages	1,771,993	1,705,758
Other salaries and wages	642,564	668,326
Fringe benefits	1,338,533	1,311,645
Services	440,747	384,024
Materials and Supplies		
Fuels and lubricants	382,043	606,859
Tires and tubes	53,682	38,735
Other	302,707	313,791
Utilities	100,395	105,020
Casualty and liability costs	180,072	199,369
Purchased transportation services	3,163,972	3,296,289
Miscellaneous	91,529	58,489
Depreciation	641,396	657,913
Total Operating Expenses	<u>9,109,633</u>	<u>9,346,218</u>
Operating Loss	<u>(7,516,235)</u>	<u>(7,782,862)</u>
OPERATING SUBSIDIES		
Local	1,342,550	1,422,802
Investment income credited as local subsidies	3,024	24,464
State	2,598,948	2,246,007
Federal	2,481,702	2,952,625
Total Operating Subsidies	<u>6,426,224</u>	<u>6,645,898</u>
Loss Before Contributions and Transfers	(1,090,011)	(1,136,964)
CAPITAL CONTRIBUTIONS - FEDERAL & STATE	-	39,485
GAIN (LOSS) ON ASSET DISPOSAL	-	(10,165)
TRANSFERS-CITY OPERATING SUBSIDY	<u>585,506</u>	<u>534,426</u>
CHANGE IN NET POSITION	(504,505)	(573,218)
NET POSITION - Beginning of Year	<u>5,388,703</u>	<u>5,961,921</u>
Cumulative effect of a change in accounting principle	<u>869,853</u>	<u>-</u>
NET POSITION - END OF YEAR	<u><u>\$ 5,754,051</u></u>	<u><u>\$ 5,388,703</u></u>

See accompanying notes to financial statements.

VALLEY TRANSIT

STATEMENTS OF CASH FLOWS For the Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Received from customers	\$ 1,684,598	\$ 1,694,847
Paid to suppliers for goods and services	(6,093,847)	(5,884,704)
Paid to employees for services	(2,768,802)	(2,534,920)
Cash Flows from Operating Activities	<u>(7,178,051)</u>	<u>(6,724,777)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating subsidies received - federal	2,739,970	2,654,142
Operating subsidies received - state	2,605,129	2,040,548
Operating subsidies received - local	<u>2,010,087</u>	<u>2,116,466</u>
Cash Flows from Noncapital Financing Activities	<u>7,355,186</u>	<u>6,811,156</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income and unrealized losses	<u>3,024</u>	<u>24,464</u>
Cash Flows from Investing Activities	<u>3,024</u>	<u>24,464</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	-	(56,831)
Contributed capital - federal	-	<u>39,485</u>
Cash Flows from Capital and Related Financing Activities	<u>-</u>	<u>(17,346)</u>
Net Change in Cash and Cash Equivalents	180,159	93,497
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>1,342,640</u>	<u>1,249,143</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,522,799</u>	<u>\$ 1,342,640</u>
NONCASH CAPITAL AND FINANCING ACTIVITIES		
Loss on disposal of capital asset	<u>\$ -</u>	<u>\$ 10,165</u>

	2015	2014
RECONCILIATION OF OPERATING LOSS TO CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (7,516,235)	\$ (7,782,862)
Noncash items included in operating loss		
Depreciation	641,396	657,913
Miscellaneous expense	5,930	-
Changes in assets and liabilities		
Accounts receivable - other	52,490	99,842
Inventory	22,528	(1,774)
Prepaid expenses	(671)	5,608
Accounts payable - trade	(47,885)	100,913
Due to municipality	(279,782)	177,274
Unearned revenues	38,710	31,649
Pension related deferrals and assets	(18,451)	-
Accrued payroll liabilities	(76,081)	(13,340)
CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ (7,178,051)</u>	<u>\$ (6,724,777)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO STATEMENT OF NET ASSETS		
Statement of Net Assets Accounts		
Current cash and investments	\$ 41,583	\$ -
Restricted capital investments	<u>1,481,216</u>	<u>1,342,640</u>
CASH AND CASH EQUIVALENTS	<u>\$ 1,522,799</u>	<u>\$ 1,342,640</u>

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Valley Transit (transit) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the transit are described below:

REPORTING ENTITY

Valley Transit, an enterprise fund of the City of Appleton (city), provides public bus transportation in the city and surrounding communities. The transit is governed by the Transit Commission which consists of city council members, citizen representatives and participating government's representatives.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The transit is presented as an enterprise fund of the city. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

GASB issued Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, in June 2012 and November 2013, respectively. These statements establish accounting and financial reporting standards for the accounting and reporting to the transit's cost-sharing multiple employer pension plan. This statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employer*. The transit adopted these statements effective January 1, 2015. The cumulative effect of implementation is shown in Note 11.

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 and liabilities 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 estimates.

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, AND NET POSITION

Deposits and Investments

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCE, LIABILITIES, AND NET POSITION (cont.)

Investment of transit funds is restricted by state statutes. Investments are limited to:

1. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

The transit is included in the city's investment policy which follows the state statutes for allowable investments.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statements as increases or decreases in investment income. Market values may have changed significantly after year end.

Accounts Receivable

Transit considers receivables from government units to be fully collectible. The transit has established an allowance for potentially uncollectible state operating funds. Any reduction in state aid as a result of reduced collections would be offset by local aid recovered from the local partners.

Inventory

Materials and supplies are generally used for operation and maintenance work, not for resale. They are valued at lower of cost or market utilizing the average cost method and charged to operation and maintenance expense when used.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCE, LIABILITIES, AND NET POSITION (cont.)

Restricted Assets – Capital Asset Cash and Investments

Valley Transit collects the local share of capital additions from the contributing municipalities in advance based on depreciation expense. These funds are shown as restricted assets in the financial statements and are to be used for the future purchases of capital items.

Capital Assets

Capital assets are defined by the transit as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Additions to and replacements of transit capital assets are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to capital asset accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from capital asset accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation. Any local share of proceeds on sale of property is treated as additional contributed capital from local shares.

The provision for depreciation shown in the financial statements results from the application of straight-line rates to original costs.

A summary of depreciation lives follows:

	<u>Years</u>
Building	25
Vehicles	3–15
Shop Equipment	2–10
Office equipment	3–10
Bus stop signs	10
Shelters and benches	5–10

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCE, LIABILITIES, AND NET POSITION (cont.)

Capital Associated Maintenance Items

Certain major vehicle repair parts such as tires, transmissions, differentials, etc. as well as certain special studies are eligible for funding under federal capital grants. These items are called “capital associated maintenance items.” In the year these items are purchased, they are recorded as operating expenses and the related capital grants are recorded as federal operating assistance.

Due to/from Municipality – Payable to/Receivable from Local Governments

The partners contribute an estimated portion of the local share throughout the year. At the end of the year, the amount over or under collected is shown as due to/from municipality and payable to/receivable from local governments, respectively, on the statements of net position.

Unearned Revenues

Unearned revenues represent tickets that have been sold to agencies, but not yet used or redeemed.

Sick Leave and Vacation Policies

All permanent employees are allowed to accumulate up to 960 hours of sick time. Upon retirement, the equivalent value of the accumulated sick leave up to 720 hours shall be paid to the employee. Non-represented employees are also entitled to an additional 240 hours of accumulated sick leave, if available, which can be used to pay for health insurance premiums under the city’s group insurance policy.

Employees earn varying amounts of vacation based on years of service. Vacation time is awarded on January 1 based on the prior year’s service and is therefore accrued at the end of each year.

REVENUES AND EXPENSES

Revenue Recognition

The transit system distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services. The principal operating revenues of the transit system are charges to customers for services. In addition, as fully described in Note 4, the transit system also receives operating subsidies from state, local and federal governments. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Charges for Services

Valley Transit fares are recorded as revenue continuously through the year. The value of tickets for various paratransit services sold but not used is recorded as a liability. Fares were made effective January 1, 2009 and revised effective January 5, 2015 as approved by the Valley Transit Commission.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

REVENUES AND EXPENSES (cont.)

Capital Contributions

Transit has received federal, state, local and other grants to pay a portion of the costs of capital assets or capital associated maintenance items. The value of property contributed to the transit is reported as revenues on the statements of revenues, expenses and changes in net position.

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

GASB has approved GASB Statement No. 72, *Fair Value Measure and Application*, Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and Statement No. 79, *Certain External Investment Pools and Pool Participants*. When they become effective, application of these standards may restate portions of these financial statements.

COMPARATIVE DATA

Certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

NOTE 2 – DEPOSITS AND INVESTMENTS

Generally accepted accounting principles require the disclosure of the transit's cash and investment balances and their applicable investment insurance coverage. The transit cash and investments are commingled with the entire city; therefore, individual fund bank balances cannot be determined. Please refer to the citywide statements for further information.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 3 – CHANGES IN CAPITAL ASSETS

A summary of changes in transit capital assets for 2015 and 2014 follows:

	Balance 1/1/15	Additions	Retirements	Balance 12/31/15
Capital assets, not being depreciated				
Land	\$ 891,831	\$ -	\$ -	\$ 891,831
Capital assets being depreciated				
Building	3,847,222	13,206	-	3,860,428
Vehicles	8,705,540	-	(663,504)	8,042,036
Shop equipment	272,062	-	-	272,062
Office equipment	291,288	(13,206)	(149,184)	128,898
Bus stop signs	34,389	-	-	34,389
Shelters and benches	221,713	-	(8,131)	213,582
Total Capital Assets Being Depreciated	13,372,214	-	(820,819)	12,551,395
Total Capital Assets	14,264,045	-	(820,819)	13,443,226
Less: Accumulated depreciation				
Building	(3,438,790)	(118,705)	-	(3,557,495)
Vehicles	(5,947,285)	(515,560)	659,829	(5,803,016)
Shop equipment	(269,975)	(1,392)	-	(271,367)
Office equipment	(275,100)	4,768	146,930	(123,402)
Bus stop signs	(13,595)	(2,772)	-	(16,367)
Shelters and benches	(203,785)	(7,736)	8,131	(203,390)
Total Accumulated Depreciation	(10,148,530)	(641,397)	814,890	(9,975,037)
Construction in progress	-	-	-	-
Net Transit System Plant	\$ 4,115,515			\$ 3,468,189

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 3 – CHANGES IN CAPITAL ASSETS (cont.)

	Balance 1/1/14	Additions	Retirements	Balance 12/31/14
Capital assets, not being depreciated				
Land	\$ 891,831	\$ -	\$ -	\$ 891,831
Capital assets being depreciated				
Building	3,903,581	15,996	(72,355)	3,847,222
Vehicles	8,719,979	36,579	(51,018)	8,705,540
Shop equipment	272,062	-	-	272,062
Office equipment	291,288	-	-	291,288
Bus stop signs	34,389	-	-	34,389
Shelters and benches	215,822	5,891	-	221,713
Total Capital Assets Being Depreciated	13,437,121	58,466	(123,373)	13,372,214
Total Capital Assets	14,328,952	58,466	(123,373)	14,264,045
Less: Accumulated depreciation				
Building	(3,382,231)	(117,114)	60,555	(3,438,790)
Vehicles	(5,484,677)	(513,626)	51,018	(5,947,285)
Shop equipment	(268,199)	(1,776)	-	(269,975)
Office equipment	(259,622)	(15,478)	-	(275,100)
Bus stop signs	(10,823)	(2,772)	-	(13,595)
Shelters and benches	(196,638)	(7,147)	-	(203,785)
Total Accumulated Depreciation	(9,602,190)	(657,913)	111,573	(10,148,530)
Construction in progress	-	-	-	-
Net Transit System Plant	\$ 4,726,762			\$ 4,115,515

NOTE 4 – OPERATING SUBSIDIES AND TRANSFERS

The transit receives operating subsidies from the federal, state and local governments. The transit submits an annual request for state subsidies which are limited by 1) the maximum amount of the grant award, 2) five times the local contribution, and 3) the non-federal share of the audited operating deficit. The transit combined state and federal operating assistance shall not exceed 60% of audited operating expenses.

State operating assistance is received in quarterly payments from the Wisconsin Department of Transportation. A portion of the fourth quarter is withheld pending final audit by the DOT staff.

Local governments contribute their estimated share of operating costs either monthly or quarterly. Funds not needed for immediate operations are invested and the interest earned is credited to the various local governmental units based upon their contributions. The interest, including restricted capital funding, earned for 2015 and 2014 amounted to \$3,024 and \$24,464, respectively. At the end of the year, actual operating costs are allocated between the various local governmental units based on the number of hours of service provided to each. Any excess payments are recorded as payables, or deficiencies as receivables.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 4 – OPERATING SUBSIDIES AND TRANSFERS (cont.)

Operating assistance for 2015 and 2014 was as follows:

	2015	2014
Governmental Unit		
Federal	\$ 2,413,009	\$ 2,724,535
Federal – capital maintenance	-	91,986
State of Wisconsin	2,490,364	2,142,421
State of Wisconsin – paratransit aid	108,584	103,586
Planning grant (federal passed through state)	378	63,622
ADA - Federal	68,315	72,482
Local		
City of Appleton (reported as transfer)	585,506	534,426
City of Appleton share of investment income	3,024	24,464
Town of Buchanan	12,407	11,663
City of Kaukauna	22,698	20,248
Village of Kimberly	15,120	13,660
City of Menasha	38,088	34,244
Town of Menasha	44,731	41,959
Town of Menasha – Elderly	8,502	8,680
City of Neenah	79,082	71,228
City of Neenah – Dial-A-Ride	31,266	33,906
Village of Little Chute	16,276	14,782
Town of Grand Chute	120,737	111,365
Town of Harrison	432	1,270
Winnebago County – Heritage Dial-a-Ride	3,012	3,177
Outagamie County – Link	76,784	70,307
Special transportation – Outagamie County	185,482	224,210
Special transportation – Winnebago County	42,698	61,373
Special transportation – Calumet County	8,325	18,563
Calumet County – New Hope	115,365	103,079
Appleton Downtown Inc. – Trolley	13,287	13,491
Connector	63,713	94,294
IRIS	11,941	15,379
Lakeland	21,531	38,284
Community Care	352,627	364,921
AASD Tripper	37,069	37,750
Planning grant donation	21,377	14,969
Totals	<u>\$ 7,011,730</u>	<u>\$ 7,180,324</u>

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 5 – LONG-TERM OBLIGATIONS

LONG-TERM OBLIGATIONS SUMMARY

	<u>1/1/15 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/15 Balance</u>	<u>Due Within One Year</u>
Accrued sick leave	\$ 97,936	\$ 29,672	\$ (9,406)	\$ 118,202	\$ -

	<u>1/1/14 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/14 Balance</u>	<u>Due Within One Year</u>
Accrued sick leave	\$ 127,581	\$ 13,475	\$ 43,120	\$ 97,936	\$ -

NOTE 6 – NET POSITION

GASB No. 34 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds. As of December 31, 2015 and 2014, Valley Transit does not have any outstanding debt.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. As of December 31, 2015 and 2014, Valley Transit has \$1,910,863 and \$1,342,640 of restricted net position, respectively.

Unrestricted net position – The component of net position consist of net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is the transit’s policy to use restricted resources first, then unrestricted resources as they are needed.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES' RETIREMENT SYSTEMS

The transit implemented GASB No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*, effective January 1, 2015. The cumulative effect of the change in net position due to the change in accounting standard is shown as a change in beginning net position for 2015. The prior year balances for deferred outflows of resources and the net pension liability were not restated due to the measurement date used for the calculation of the balances and the timing of information received by WRS. For this reason, prior year pension footnote disclosures are included under GASB No. 27.

General Information About the Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES’ RETIREMENT SYSTEMS (cont.)

Post-Retirement adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2005	2.6%	7%
2006	0.8	3
2007	3.0	10
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contributions unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$177,445 in contributions from the transit.

Contribution rates as of December 31, 2015 are:

	2015		2014	
	Employee	Employer	Employee	Employer
General (including teachers)	6.8%	6.8%	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%	7.75%	7.75%
Protective with Social Security	6.8%	9.5%	6.8%	9.5%
Protective without Social Security	6.8%	13.1%	6.8%	13.1%

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES' RETIREMENT SYSTEMS (cont.)

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

At December 31, 2015, the transit reported a liability (asset) of (\$429,647) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2013 rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The transits' proportion of the net pension liability (asset) was based on the transits' share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the

City of Appleton's proportion was 0.3516829%, which was a decrease of 0.00142806% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the transit recognized pension expense of \$202,613.

At December 31, 2015, the transit reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Valley Transit</u> <u>Deferred</u> <u>Outflows of</u> <u>Resources</u>
Differences between expected and actual experience	\$ 62,285
Changes in assumption	-
Net Differences between project and actual earnings on pension plan	208,056
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,154
Employer contributions subsequent to the measurement date	<u>184,162</u>
Total	<u>\$ 458,657</u>

Deferred outflows related to pension resulting from WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. \$184,162 is reported for the transit. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES’ RETIREMENT SYSTEMS (cont.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

<u>Year Ended December 31</u>	<u>Valley Transit Deferred Outflow of Resources</u>
2016	\$ 67,161
2017	67,161
2018	67,161
2019	67,161
2020	5,851
Total	<u>\$ 274,495</u>

Actuarial assumptions. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial valuation date	December 31, 2013
Measurement date of net pension liability (asset)	December 31, 2014
Actuarial cost method	Entry age
Asset valuation method	Fair market value
Long-term expected rate of return	7.2%
Discount rate	7.2%
Salary increases	
Salary increases	3.2%
Salary Increases	0.2% - 5.8%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments	2.1%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2014 is based upon a roll-forward of the liability calculated from the December 31, 2013 actuarial valuation.

Long-term expected Return on Plan Assets. 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES' RETIREMENT SYSTEMS (cont.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

Asset Class	Long-term Real Rate of Return	Target Allocation
US Equities	5.3%	21.0%
International Equities	5.7	23.0
Fixed Income	1.7	36.0
Inflation Sensitive Assets	2.3	20.0
Real Estate	4.2	7.0
Private Equity/Debt	6.9	7.0
Multi-Asset	3.9	6.0
Cash	0.9	(20.0)

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.56%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the utility's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the utility's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the utility's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Valley Transits' proportionate share of the net positon liability (asset)	\$ 1,212,108	\$ (429,647)	\$ (1,726,238)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 15-11.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 7 – EMPLOYEES' RETIREMENT SYSTEMS (cont.)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)

Required Disclosures Under GASB No.27

Covered payroll listed below is substantially the same as total payroll.

	Year Ended December 31	
	2014	2013
Total Covered Employee Payroll	\$ 2,534,920	\$ 2,474,112
Total Required Contributions	\$ 354,889	\$ 329,057
Total Required Contributions	14.0%	13.3%

NOTE 8 – OTHER POSTEMPLOYMENT BENEFITS

The city administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The city's group health insurance plan provides coverage to active employees and retirees at blended premium rates. This results in other postemployment benefit for retirees, commonly referred to as an implicit rate subsidy. The retirees pay 100% of the premium amounts under the plan. Specific information concerning the transit's other postemployment benefits has not been determined. Please refer to the city's financial statements for information concerning the city's other postemployment benefits.

NOTE 9 – RISK MANAGEMENT (COMMERCIAL/SELF INSURANCE)

SELF INSURANCE

Valley Transit participates in the City of Appleton's Insurance Fund (an internal service fund). The city established this fund to account for and finance its common insurance premiums, risk management costs and uninsured risks of loss. All funds of the city participate in the fund and make payments based on historical estimates of the amounts needed to pay prior and current year claims and administration costs. The charge considers recent trends in actual claims experience of the city as a whole and makes provision for losses relating to catastrophes. The city carries a variety of self insured retention (SIR) levels and deductibles. The SIR for each general, automobile, police professional or public officials claim is \$200,000 per occurrence up to \$800,000 in a year and \$300,000 per occurrence for each worker's compensation claim. The deductibles for property damage claims range from \$100 to \$10,000. The city also purchases commercial insurance coverage in excess of the SIR and deductible. In addition, the city retains a balance in the fund for uninsured losses such as environmental/pollution claims and employment practices claims. Settled claims for Valley Transit have not exceeded this commercial coverage in any of the past three years. Valley Transit's share of insurance fund costs was \$86,380 in 2015 and \$83,650 in 2014. The city's Comprehensive Annual Financial Report contains additional information about the insurance fund and the city's risk management policies.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 9 – RISK MANAGEMENT (COMMERCIAL/SELF INSURANCE) (cont.)

TRANSIT MUTUAL INSURANCE CORPORATION OF WISCONSIN (TMI)

Transit Mutual Insurance Corporation of Wisconsin (TMI) is a municipal mutual insurance corporation, which insures auto liability and vehicle physical damage for municipally-owned transit systems in Wisconsin. Each insured property is an owner of the mutual insurance corporation. The city insures its transit systems' auto liability and physical damage with TMI and is an owner of the corporation.

In 2015, TMI issued to the city an auto liability insurance policy with a \$250,000 per person policy limit and a \$7,000,000 per accident policy limit. Of the per accident policy limit, TMI insures \$2,000,000 and reinsures \$5,000,000 with Genesis Insurance. In addition, the city's policy provides for \$25,000 per person and \$50,000 per accident in uninsured/underinsured motorist insurance.

The physical damage policy issued by TMI to the city provides collision and comprehensive coverage for the lesser of the agreed value or the cost of repairs minus a \$500 per accident deductible for private passenger and service units and a \$1,000 per accident deductible for bus units.

Management of TMI consists of a board of directors comprised of one representative for each member. The city does not exercise any control over the activities of the corporation beyond its representation on the board of directors.

Premiums are determined in advance of each premium year, which begins on January 1. TMI is an assessable mutual; accordingly, the board of directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the premium year. Members are required by Wisconsin statute and TMI bylaws to fund any deficit attributable to a premium year during which they were a member. TMI was incorporated in 1985 and began issuing insurance policies in 1986; there has never been a member assessment beyond the annual premiums. In 2015 and 2014, TMI did not issue any refunds to Valley Transit.

The city's share of this corporation is 4.86% for auto liability and 2.87% of physical damage liability. A list of the other members and their share of participation is available in the TMI report which is available from TMI, PO Box 1135, Appleton, WI 54915-1483 or by email from tmi@transitmutual.com.

HEALTH CARE

The city provides health and dental care benefits to employees through a self-funded plan with specific insurance coverage. The plans are administered by United Health Care and Delta Dental. Insurance premiums, based on historical cost, are paid into the general fund from all other city funds and are available to pay claims, administrative costs, and stop loss claims.

The estimated liability for self-funded losses is based on reported claims for the year and those received subsequent to year end.

The city's Comprehensive Annual Financial Report contains additional information about the insurance fund and the city's risk management policies.

VALLEY TRANSIT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended December 31, 2015 and 2014

NOTE 10 – COMMITMENTS AND CONTINGENCIES

PARATRANSIT SERVICE CONTRACTS

Valley Transit contracts with a number of surrounding cities and counties for demand-responsive paratransit services. Contract terms and conditions vary for each provider.

LONG-TERM CONTRACT – RUNNING, INC.

In 2009, Valley Transit entered into a long-term contract with Running, Inc. effective April 1, 2009 through March 31, 2012. The contract contained two option years and was extended through December 31, 2012 while negotiating the first option year. The second option year agreement expired December 31, 2014. A new three year contract began January 1, 2015.

GRANTS

Valley Transit has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management has recorded an allowance for potentially uncollectible state grants and believes any remaining disallowances would be immaterial.

NOTE 11 – CUMULATIVE EFFECT OF A CHANGE IN ACCOUNTING PRINCIPLE

The transit adopted GASB Statement No. 68 effective January 1, 2015. The cumulative effect of implementation is reflected as a change in net position as follows:

Valley Transit

Net pension asset, January 1, 2014	\$	692,415
Deferred outflows January 1, 2014		<u>177,438</u>
Cumulative Effect of a Change in Accounting Principle	\$	<u><u>869,853</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

Valley Transit

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION ASSET - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2015

<u>Fiscal Year Ending</u>	<u>Proportion of the Net Pension Asset</u>	<u>Proportionate Share of the Net Pension Asset</u>	<u>Covered Payroll</u> (Plan year)	<u>Proportionate Share of the Net Pension Asset as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Asset</u>
12/31/15	4.97000000%	\$ 429,647	\$ 2,534,920	16.95%	102.74%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2015

<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u> (Calendar year)	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/15	\$ 184,822	\$ 184,822	\$ -	\$ 2,717,974	6.80%

See independent auditors' report and accompanying notes to the required supplementary information.

Valley Transit

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2015

WISCONSIN RETIREMENT SYSTEM

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

Valley Transit is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in Assumptions. There were no changes in assumptions.

SUPPLEMENTAL INFORMATION

VALLEY TRANSIT

DETAILED SCHEDULE OF REVENUES AND EXPENSES - REGULATORY BASIS For the Years Ended December 31, 2015 and 2014

	2015	2014
REVENUE		
401 - Passenger fares for transit service	\$ 1,481,947	\$ 1,495,310
402 - Special fare assistance	4,267	-
407 - Non-transportation revenue		
Advertising	70,294	38,419
Other	3,879	2,157
Contra-expenses	33,011	27,470
409 - Local operating assistance	1,861,476	1,865,165
409 - Local operating assistance - donations	69,604	116,527
411 - State operating assistance - current year	2,490,364	2,142,421
411 - State operating assistance - paratransit aid	108,584	103,586
411 - Planning grant (federal passed through state)	378	63,622
413 - Federal operating assistance	2,413,009	2,724,535
413 - Federal operating assistance - ADA	68,315	72,482
413 - Federal operating assistance - capital maintenance	-	91,986
Total Revenue	<u>8,605,128</u>	<u>8,743,680</u>
EXPENSES - BY OBJECT CLASS TOTAL		
501 - Labor		
Operators' wages	1,771,993	1,705,758
Other salaries and wages	642,564	668,326
502 - Fringe benefits	1,338,533	1,311,645
503 - Services	440,747	384,024
504 - Materials and supplies		
Fuels and lubricants	382,043	606,859
Tires and tubes	53,682	38,735
Other	302,707	313,791
505 - Utilities	100,395	105,020
506 - Casualty and liability costs	180,072	199,369
508 - Purchased transportation services	3,163,972	3,296,289
509 - Miscellaneous - Training	91,529	58,488
513 - Depreciation	<u>641,396</u>	<u>657,913</u>
Total Expenses	<u>9,109,633</u>	<u>9,346,217</u>
EXCESS EXPENSES OVER REVENUES FOR THE YEAR *	<u>\$ (504,505)</u>	<u>\$ (602,537)</u>

* Excludes capital contributions and loss on asset disposal shown on Statements of Revenues and Expenses.

VALLEY TRANSIT

STATEMENT OF REVENUES AND EXPENSES - BUDGET AND ACTUAL For the Year Ended December 31, 2015

	Budget*	Actual	Variance- Favorable (Unfavorable)
OPERATING REVENUES			
Passenger fares and special fare assistance	\$ 1,649,176	\$ 1,486,214	\$ (162,962)
Non-transportation revenue	61,000	107,184	46,184
Total Operating Revenues	1,710,176	1,593,398	(116,778)
OPERATING EXPENSES (Excluding Depreciation)			
Labor and Fringe Benefits			
Operators' wages	2,143,938	1,771,993	371,945
Other salaries and wages	583,287	642,564	(59,277)
Fringe benefits	1,015,287	1,338,533	(323,246)
Total Labor and Fringe Benefits	3,742,512	3,753,090	(10,578)
Services	379,377	440,747	(61,370)
Materials and Supplies			
Fuels	661,092	367,872	293,220
Lubricants	11,000	14,171	(3,171)
Tires and tubes	34,592	53,682	(19,090)
Revenue equipment maintenance	118,000	204,377	(86,377)
Building and grounds maintenance	-	5,568	(5,568)
General office	75,265	92,762	(17,497)
Total Materials and Supplies	899,949	738,432	161,517
Utilities			
Electric	61,251	52,791	8,460
Gas	43,500	20,071	23,429
Water	7,841	6,364	1,477
Telephone	9,700	10,844	(1,144)
Other	10,288	10,325	(37)
Total Utilities	132,580	100,395	32,185
Casualty and Liability Costs			
Physical damage	14,396	10,132	4,264
Public liability and property	173,445	169,940	3,505
Total Casualty and Liability Costs	187,841	180,072	7,769

VALLEY TRANSIT

STATEMENT OF REVENUES AND EXPENSES - BUDGET AND ACTUAL (cont.) For the Year Ended December 31, 2015

	Budget*	Actual	Variance- Favorable (Unfavorable)
OPERATING EXPENSES (Excluding Depreciation) (cont.)			
Purchased Transportation Services	\$ 3,559,507	\$ 3,163,972	\$ 395,535
Miscellaneous			
Dues and subscriptions	5,710	5,620	90
Advertising and promotion	46,000	49,273	(3,273)
Training/other miscellaneous	8,462	36,636	(28,174)
Total Miscellaneous	60,172	91,529	(31,357)
Total Operating Expenses (Excluding Depreciation)	8,961,938	8,468,237	493,701
EXCESS OF OPERATING EXPENSES (EXCLUDING DEPRECIATION) OVER OPERATING REVENUES FOR THE YEAR	<u>\$ (7,251,762)</u>	<u>\$ (6,874,839)</u>	<u>\$ 376,923</u>

* Budget numbers reflect the city's approved budget excluding current year capital and capital carryover.

VALLEY TRANSIT

RECONCILIATION OF REVENUES AND EXPENSES TO WISDOT AND FEDERAL RECOGNIZED REVENUES AND EXPENSES - REGULATORY BASIS For the Year Ended December 31, 2015

	<u>Per WisDOT Guidelines</u>	<u>Per Federal Guidelines</u>
Total revenues including operating assistance	\$ 8,605,128	\$ 8,605,128
Less: Unrecognized Revenues		
Local operating subsidies	1,931,080	1,931,080
Federal operating subsidy (including capital maintenance)	2,413,009	2,413,009
State operating subsidy	2,490,364	2,490,364
State paratransit aid	108,584	108,584
Planning grant	378	-
Advertising	70,294	38,419
Non-transportation revenues	36,890	36,890
Total Unrecognized Revenues	<u>7,050,599</u>	<u>7,018,346</u>
ADJUSTED REVENUES	<u>\$ 1,554,529</u>	<u>\$ 1,586,782</u>
Total expenses per statement of revenues and expenses	\$ 9,109,633	\$ 9,109,633
Less: Unrecognized Expenses		
Depreciation	641,396	641,396
Capital maintenance *	-	-
Planning study (funded with separate grant)	473	473
5310 Funding	85,394	85,394
Contra-expenses	33,011	33,011
WisDOT Paratransit Costs - not eligible	108,584	108,584
Total WisDOT Unrecognized Expenses	<u>868,858</u>	<u>868,858</u>
RECOGNIZED EXPENSES	<u>\$ 8,240,775</u>	<u>\$ 8,240,775</u>
RECOGNIZED DEFICITS	<u>\$ (6,686,246)</u>	<u>\$ (6,653,993)</u>

* Represents 100% of costs funded through capital maintenance program.

VALLEY TRANSIT

COMPUTATION OF THE DEFICIT DISTRIBUTION AMONG THE SUBSIDY GRANTORS For the Year Ended December 31, 2015

FEDERAL FUNDS

Capital Cost of Third Party Contracting	\$	361,280	
Preventative Maintenance		457,696	
Operating Assistance		<u>1,594,033</u>	
			<u>\$ 2,413,009</u>

STATE FUNDS

WisDOT Recognized Deficit		<u>\$ 6,686,246</u>	
WisDOT Contract Amount		<u>\$ 2,490,364</u>	
WisDOT Recognized Expenses	\$ 8,240,775		
Maximum Federal and State	60.00%	4,944,465	
Less: Federal Share		<u>2,413,009</u>	
Non-Federal Share		<u>\$ 2,531,456</u>	
City of Appleton and Other Local Subsidies	<u>\$ 1,931,080</u>		
5 Times Operating Subsidy		<u>\$ 9,655,400</u>	
STATE SHARE - LEAST OF THE FIVE			<u>\$ 2,490,364</u>

SUMMARY OF 2015 FUNDING

	Received in 2015	Receivable (Payable) 12/31/15***	Totals
Federal Operating Funds*	\$ 1,772,640	\$ 640,369	\$ 2,413,009
State Funds**	2,241,345	249,019	2,490,364
Local Public Subsidies	<u>3,211,590</u>	<u>(1,280,510)</u>	<u>1,931,080</u>
TOTAL FUNDING	<u>\$ 7,225,575</u>	<u>\$ (391,122)</u>	<u>\$ 6,834,453</u>

* - Revenues exclude Planning grant of \$378 and ADA grant of \$68,315.

** - Revenues exclude paratransit funding of \$108,584.

***- Receivable excludes prior year state operating aid of \$729,460.

City of Appleton
VALLEY TRANSIT INCOME STATEMENT
For Five Months Ending May 31, 2016

Description	Month of May Actual	Prior Year May	YTD As of May Actual	Prior YTD May	2016 Amended Budget	2016 % of Total Budget
REVENUES						
Bus Fare Revenue	57,081	54,012	336,291	330,071	943,218	35.65%
Paratransit Fare Revenue	54,048	53,130	289,878	275,791	711,510	40.74%
Total Fare Revenue	111,129	107,142	626,169	605,862	1,654,728	37.84%
Other Charges for Service	710	5,927	20,610	20,082	55,000	37.47%
Other Revenues	6,329	7,712	11,021	14,384	6,000	183.68%
TOTAL REVENUES	118,168	120,781	657,800	640,328	1,715,728	38.34%
EXPENSES BY LINE ITEM						
Regular Salaries & Labor pool alloc	194,565	192,126	952,377	978,132	2,647,197	35.98%
Call Time	-	-	-	-	-	0.00%
Overtime	6,823	18,711	35,430	43,814	59,112	59.94%
Incentive Pay	-	-	-	315	1,650	0.00%
Other Compensation	-	865	29,688	2,365	-	-
Fringes	79,971	75,166	385,440	355,400	1,040,084	37.06%
Unemployment Compensation	-	-	-	-	-	-
Salaries & Fringe Benefits	281,359	286,868	1,402,935	1,380,026	3,748,043	37.43%
Training & Conferences	785	86	3,270	5,354	10,000	32.70%
Employee Recruitment	-	1,114	1,430	8,499	3,162	45.22%
Parking Permits	86	-	86	2	-	-
Office Supplies	177	33	2,586	1,348	3,996	64.71%
Subscriptions	10	6	36	24	1,085	3.32%
Memberships & Licenses	340	-	5,086	4,154	5,000	101.72%
Postage & Freight	(21)	804	179	866	4,600	3.89%
Awards & Recognition	(30)	52	(180)	532	765	-23.53%
Food & Provisions	11	234	711	799	1,020	69.71%
Insurance	15,391	15,962	123,353	104,133	185,486	41.49%
Insurance dividend	-	-	(23,123)	(24,321)	-	-
Insurance surplus payment	-	-	(23,277)	-	-	-
Depreciation Expense	49,568	54,423	247,841	272,113	643,611	38.51%
Administrative Expenses	66,317	72,714	337,998	373,503	858,725	39.36%
Landscape Supplies	-	-	-	258	3,000	0.00%
Shop Supplies & Tools (& misc)	1,879	1,331	14,652	12,897	31,466	46.56%
Printing & Reproduction	1,161	521	13,554	5,859	28,200	48.06%
Uniforms	43	217	400	1,510	4,575	8.74%
Gas Purchases	24,766	30,407	101,791	157,326	642,021	15.85%
Safety Supplies	66	-	144	-	500	28.80%
Vehicle & Equipment Parts	13,962	27,003	63,431	81,075	209,000	30.35%
Miscellaneous Equipment	-	-	637	2,006	11,100	5.74%
Signs	25	56	222	720	2,000	11.10%
Supplies & Materials	41,902	59,535	194,831	261,651	931,862	20.91%
Accounting/Audit	5,951	2,661	9,765	11,170	11,170	87.42%
Bank Services	107	308	868	808	3,000	28.93%
Consulting Services	-	-	-	4,611	3,000	0.00%
Collection Services	183	183	946	1,258	3,100	30.52%
Contractor Fees	523,259	258,137	1,353,211	1,294,136	3,447,502	39.25%
Temp Help	3,301	-	10,597	5,493	1,000	1059.70%
Advertising	621	1,005	4,227	8,398	50,000	8.45%

41.6% of Budget Year Completed

City of Appleton
VALLEY TRANSIT INCOME STATEMENT
For Five Months Ending May 31, 2016

Description	Month of May Actual	Prior Year May	YTD As of May Actual	Prior YTD May	2016 Amended Budget	2016 % of Total Budget
Health Services	1,048	399	3,918	3,066	9,110	43.01%
Snow Removal Services	144	-	8,131	1,170	13,500	60.23%
Laundry Services	417	331	1,458	1,795	6,000	24.30%
Other Contracts/Obligations	4,181	6,704	13,704	13,548	131,000	10.46%
Purchased Services	539,212	269,728	1,406,825	1,345,453	3,678,382	38.25%
Electric	3,976	4,233	22,652	24,584	61,864	36.62%
Gas	901	892	12,212	18,575	38,300	31.89%
Water	547	-	2,191	2,100	7,841	27.94%
Waste Disposal/Collection	239	-	832	791	2,872	28.97%
Stormwater	502	-	2,537	2,526	8,175	31.03%
Telephone	1,142	989	4,571	3,825	13,528	33.79%
Utilities	7,307	6,114	44,995	52,401	132,580	33.94%
Building/Grounds Repair & Maintenance	-	370	1,377	5,291	5,000	27.54%
Vehicle Repair & Maintenance	139	79	2,474	3,146	1,500	164.93%
Equipment Repair & Maintenance	818	5,690	2,964	6,394	3,498	84.73%
FMD Charges & Material	-	10,069	30,086	35,729	115,693	26.01%
Software Support	6,078	5,286	29,188	27,428	63,150	46.22%
CEA Equipment Rental	-	-	-	-	2,147	0.00%
Repairs & Maintenance	7,035	21,494	66,089	77,988	190,988	34.60%
Total Operating Expenses	943,132	716,453	3,453,673	3,491,022	9,540,580	36.20%
OPERATING INCOME (LOSS)	(824,964)	(595,672)	(2,795,873)	(2,850,694)	(7,824,852)	
NON-OPERATING REVENUES						
Federal Support	-	-	-	-	2,670,478	0.00%
State Support	704,017	108,584	704,017	108,584	2,529,679	27.83%
Appleton Support	224,082	219,771	1,120,410	1,098,855	600,573	186.56%
Other Local Support	79,158	187,313	1,468,231	1,627,067	1,384,002	106.09%
Investment Income	(1,203)	-	6,782	2,147	12,500	54.26%
Donations	5,480	4,167	43,168	51,909	104,590	41.27%
Fund Balance Applied	-	-	-	-	713,420	0.00%
TOTAL NON-OPERATING REVENUE	1,011,534	519,835	3,342,608	2,888,562	8,015,242	41.70%
Buildings	-	-	-	-	-	0.00%
Machinery & Equipment	-	3,619	-	3,619	-	0.00%
Vehicles	-	-	-	-	709,697	0.00%
Capital Expenditures	-	3,619	-	3,619	709,697	0.00%
NET INCOME (LOSS)	186,570	(79,456)	546,735	34,249	(519,307)	

City of Appleton
PURCHASED TRANSPORTATION
For Five Months Ending May 31, 2016

Description	Month of May Actual	Prior Year May	YTD As of May Actual	Prior YTD May	2016 Amended Budget	2016 % of Total Budget
PURCHASED TRANSPORTATION EXPENSE						
VTII - Disabled	156,175	135,760	736,877	673,290	1,938,368	38.02%
VTII - Elderly	2,019	3,036	11,952	18,169	61,640	19.39%
PT - Optional (Sunday)	1,437	1,146	6,557	4,974	21,000	31.22%
Family Care Sheltered Workshop	43,032	39,274	213,108	26,188	504,748	42.22%
Outagamie County Demand Response Rural	14,873	14,395	72,538	73,347	204,006	35.56%
Outagamie County Human Services Transportation	-	501	4,424	3,206	9,433	46.90%
Neenah Dial - A - Ride	10,559	10,494	55,616	53,126	145,530	38.22%
Darboy - Call - A - Ride	75	90	975	3,060	18,000	5.42%
Calumet County New Hope	15,909	13,350	75,675	66,690	147,701	51.24%
Calumet County Van Service	1,736	2,126	10,423	12,346	43,700	23.85%
Connector - Extended Service Hours	28,365	28,774	143,228	149,130	384,000	37.30%
Connector - Extended Service Area	10,291	7,667	47,826	43,214	112,750	42.42%
Neenah Industrial Route	-	-	28,551	-	-	-
Downtown Trolley	-	-	-	-	30,024	0.00%
Total Purchased Transportation	284,471	256,613	1,407,750	1,126,740	3,620,900	38.88%

City of Appleton
VALLEY TRANSIT INCOME STATEMENT
For Six Months Ending June 30, 2016

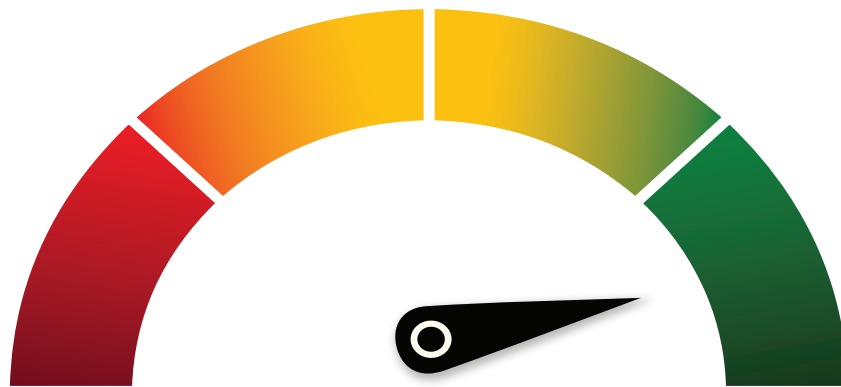
Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	2016 Amended Budget	2016 % of Total Budget
REVENUES						
Bus Fare Revenue	84,438	65,532	420,729	395,603	943,218	44.61%
Paratransit Fare Revenue	55,799	62,278	340,392	339,335	711,510	47.84%
Total Fare Revenue	140,237	127,810	761,121	734,938	1,654,728	46.00%
Other Charges for Service	5,660	44,601	26,270	24,542	55,000	47.76%
Other Revenues	500	1,611	11,521	15,995	6,000	192.02%
TOTAL REVENUES	146,397	174,022	798,912	775,475	1,715,728	46.56%
EXPENSES BY LINE ITEM						
Regular Salaries & Labor pool alloc	292,286	194,162	1,244,662	1,172,297	2,647,197	47.02%
Call Time	-	-	-	-	-	0.00%
Overtime	18,521	13,682	53,951	57,496	59,112	91.27%
Incentive Pay	-	-	-	315	1,650	0.00%
Other Compensation	163	1,026	29,852	3,391	-	0.00%
Fringes	121,055	75,830	506,495	431,230	1,040,084	48.70%
Unemployment Compensation	-	-	-	-	-	-
Salaries & Fringe Benefits	432,025	284,700	1,834,960	1,664,729	3,748,043	48.96%
Training & Conferences	1,526	604	4,795	5,958	10,000	47.95%
Employee Recruitment	-	214	1,430	8,713	3,162	45.22%
Parking Permits	-	-	86	2	-	-
Office Supplies	200	332	2,786	1,680	3,996	69.72%
Subscriptions	85	81	121	105	1,085	11.15%
Memberships & Licenses	-	45	5,086	4,199	5,000	101.72%
Postage & Freight	21	736	199	1,601	4,600	4.33%
Awards & Recognition	(24)	(40)	(204)	492	765	-26.67%
Food & Provisions	343	-	1,054	799	1,020	103.33%
Insurance	15,391	15,962	138,744	120,095	185,486	49.78%
Insurance dividend	-	-	(23,123)	(24,321)	-	-
Insurance surplus payment	-	-	(23,277)	-	-	-
Depreciation Expense	49,568	54,423	297,410	326,536	643,611	46.21%
Administrative Expenses	67,110	72,357	405,107	445,859	858,725	47.18%
Landscape Supplies	1,121	1,384	1,121	1,641	3,000	37.37%
Shop Supplies & Tools (& misc)	3,369	3,658	18,022	16,556	31,466	57.27%
Printing & Reproduction	1,161	683	14,715	6,542	28,200	52.18%
Uniforms	283	331	683	1,841	4,575	14.93%
Gas Purchases	37,606	31,581	139,396	188,907	642,021	21.71%
Safety Supplies	434	-	579	-	500	115.80%
Vehicle & Equipment Parts	37,376	10,447	100,807	91,521	209,000	48.23%
Miscellaneous Equipment	-	-	637	2,006	11,100	5.74%
Signs	-	983	222	1,703	2,000	11.10%
Supplies & Materials	81,350	49,067	276,182	310,717	931,862	29.64%
Accounting/Audit	1,516	-	11,281	11,170	11,170	100.99%
Bank Services	88	48	956	894	3,000	31.87%
Consulting Services	-	-	-	4,611	3,000	0.00%
Collection Services	366	183	1,312	1,441	3,100	42.32%
Contractor Fees	264,772	287,907	1,621,036	1,578,519	3,447,502	47.02%
Temp Help	594	-	11,191	5,493	1,000	1119.10%

City of Appleton
VALLEY TRANSIT INCOME STATEMENT
For Six Months Ending June 30, 2016

Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	2016 Amended Budget	2016 % of Total Budget
Advertising	3,074	1,506	7,300	9,904	50,000	14.60%
Health Services	163	572	4,081	3,638	9,110	44.80%
Snow Removal Services	300	-	8,431	1,170	13,500	0.00%
Laundry Services	357	355	1,815	2,149	6,000	30.25%
Other Contracts/Obligations	6,614	2,400	20,318	15,948	131,000	15.51%
Purchased Services	277,844	292,971	1,687,721	1,634,937	3,678,382	45.88%
Electric	1,670	3,850	24,322	28,434	61,864	39.32%
Gas	161	122	12,373	18,697	38,300	32.31%
Water	1,057	1,120	3,248	3,221	7,841	41.42%
Waste Disposal/Collection	335	364	1,167	1,155	2,872	40.63%
Stormwater	1,483	1,499	4,020	4,026	8,175	49.17%
Telephone	1,025	595	5,595	4,420	13,528	41.36%
Utilities	5,731	7,550	50,725	59,953	132,580	38.26%
Building/Grounds Repair & Maintenance	812	296	2,190	5,588	5,000	43.80%
Vehicle Repair & Maintenance	175	3,335	2,649	6,480	1,500	176.60%
Equipment Repair & Maintenance	781	-	3,745	6,394	3,498	107.06%
FMD Charges & Material	11,263	7,831	41,349	50,653	115,693	35.74%
Software Support	5,528	5,286	34,716	32,714	63,150	54.97%
CEA Equipment Rental	-	-	-	-	2,147	0.00%
Repairs & Maintenance	18,559	16,748	84,649	101,829	190,988	44.32%
Total Operating Expenses	882,619	723,393	4,339,344	4,218,024	9,540,580	45.48%
OPERATING INCOME (LOSS)	(736,222)	(549,371)	(3,540,432)	(3,442,549)	(7,824,852)	
NON-OPERATING REVENUES						
Federal Support	-	-	-	-	2,670,478	0.00%
State Support	-	622,596	704,017	731,180	2,529,679	27.83%
Appleton Support	224,082	219,771	1,344,492	1,318,626	600,573	223.87%
Other Local Support	629,549	479,875	2,097,780	2,106,941	1,384,002	151.57%
Investment Income	7,847	622	14,629	2,497	12,500	117.03%
Donations	4,167	4,167	47,335	56,076	104,590	45.26%
Fund Balance Applied	-	-	-	-	713,420	0.00%
TOTAL NON-OPERATING REVENUE	865,645	1,327,031	4,208,253	4,215,320	8,015,242	52.50%
Buildings	-	-	-	-	-	0.00%
Machinery & Equipment	-	4,479	-	8,097	-	0.00%
Vehicles	-	-	-	-	709,697	0.00%
Capital Expenditures	-	4,479	-	8,097	709,697	0.00%
NET INCOME (LOSS)	129,423	773,181	667,821	764,674	(519,307)	

City of Appleton
PURCHASED TRANSPORTATION
For Six Months Ending June 30, 2016

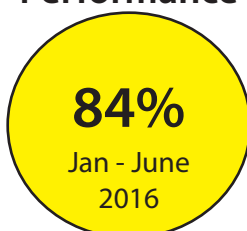
Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	Full Year Amended Budget	2016 % of Total Budget
PURCHASED TRANSPORTATION EXPENSE						
VTII - Disabled	149,720	180,422	885,101	853,322	1,938,368	45.66%
VTII - Elderly	2,584	3,327	14,536	21,496	61,640	23.58%
PT - Optional (Sunday)	953	1,082	7,510	6,056	21,000	35.76%
Family Care Sheltered Workshop	45,081	43,201	258,189	249,390	504,748	51.15%
Outagamie County Demand Response Rural	15,329	15,924	87,867	89,271	204,006	43.07%
Outagamie County Human Services Transportation	-	-	4,424	3,206	9,433	46.90%
Neenah Dial - A - Ride	11,531	10,816	67,146	63,942	145,530	46.14%
Darboy - Call - A - Ride	-	75	975	3,135	18,000	5.42%
Calumet County New Hope	20,224	15,532	95,899	82,222	147,701	64.93%
Calumet County Van Service	2,019	3,739	12,442	16,085	43,700	28.47%
Connector - Extended Service Hours	22,605	31,341	165,543	180,568	384,000	43.11%
Connector - Extended Service Area	8,569	7,913	56,396	51,127	112,750	50.02%
Neenah Industrial Route	-	-	28,551	-	-	-
Downtown Trolley	-	3,904	-	3,904	30,024	0.00%
Total Purchased Transportation	278,615	317,276	1,684,579	1,623,724	3,620,900	46.52%



Valley Transit Dashboard:

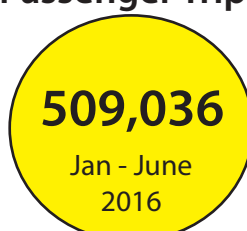
A measurement of Key Performance Indicators

On Time
Performance



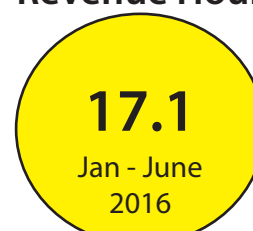
Target: 95%

Fixed Route Total
Passenger Trips



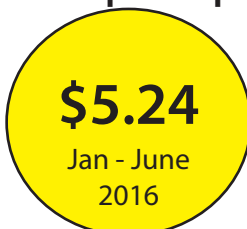
Target: 1M

Fixed Route Trips per
Revenue Hour



Target: 18.3

Fixed Route Operating
Cost per Trip



Target: \$5.20

Complaints -
Fixed Route



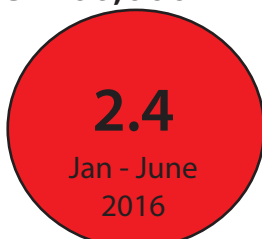
Target: 100

Miles between
Road Calls



Target: 20,000

Vehicle Accidents
per 100,000 Miles



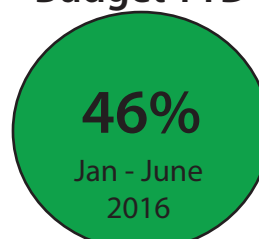
Target: 0

Complaints -
Paratransit



Target: 15

Actual Expense to
Budget YTD



Target: Same % as YTD

KEY PERFORMANCE INDICATOR:

On Time Performance

A bus is considered on time if it arrives at the designated time point between one minute early or up to five minutes late. Each route has between 5 and 15 measured time points along the route which are distributed to make sure that buses arrive at stops generally within that time frame.

On time performance is important to our customers because they need to know that we will regularly pick them up and get them to their destination on time.

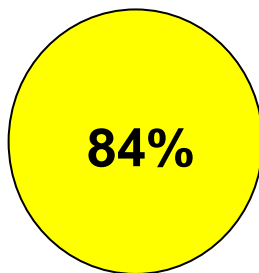
Dashboard rating explanation:

Green – at or above target 95% or above

Yellow – 80-94%

Red – Below 80%

No industry standard or peer average



Measurement period:
Jan – June 2016

Target: **95%**

Valley Transit has already started to work on identifying issues related to this performance indicator. Many of Valley Transit's routes were designed 20 years ago, when the volume of traffic and level of transit use were very different.

Next Steps:

- Build plan with vendor to correct issues with reporting software
- Create consistent time point expectations
- Focus on specific routes that consistently have the lowest on time performance. Analysis of the route to determine factors causing the problem.
- Change the route to get them back on time.
- Initial process should be completed by the end of 2016

KEY PERFORMANCE INDICATOR:

Fixed Route Total Passenger Trips

Measures how many customers have been served by Valley Transit bus routes. Each time a passenger gets on a bus counts as one trip.

The total number of passengers and a comparison from year to year gives a measure of the effectiveness of the system over time in serving customers.

Dashboard rating explanation:

Green – at or above target

Yellow – on track to achieve target

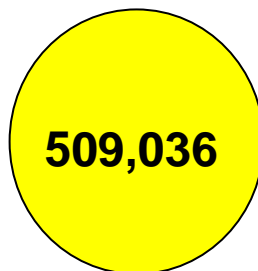
Red – not likely to achieve target

National average (2010 statistics)

- 1,230,208

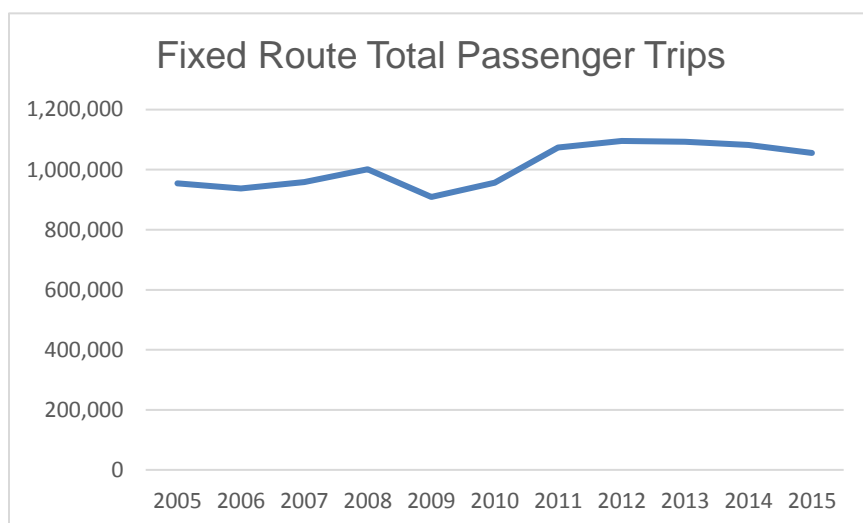
Wisconsin average (2010 statistics)

- 844,861



Measurement period:
Jan – June 2016

Target: 1,000,000



Next Steps:

- Enhance marketing efforts to encourage people to ride more frequently. This will include highlighting the benefits of Valley Transit prepaid tickets.
- Continue to address On Time Performance issues.
- Analysis of system to determine if there is a more effective or efficient way to provide service.
- Identify and address obstacles for riders.

KEY PERFORMANCE INDICATOR:

Fixed Route Trips per Revenue Hour

Measures the use of transit service in relation to how much service is available. It is used as one measure of service effectiveness.

Dashboard rating explanation:

Green – at or above target

Yellow – on track to achieve target

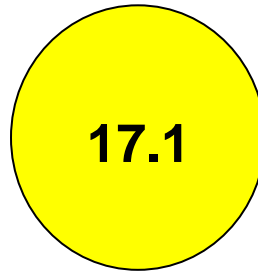
Red – not likely to achieve target

National average – 18.1

(Calculated based on 2010 actuals)

Wisconsin average – 16.1

(Calculated based on 2010 actuals)



Measurement period:

Jan – June 2016

Target: 18.3

Next Steps:

- Enhance marketing efforts to encourage people to ride more frequently. This will include highlighting the benefits of Valley Transit prepaid tickets.
- Continue to address On Time Performance issues.
- Analysis of system to determine if there is a more effective or efficient way to provide service.
- Identify and address rider issues.

KEY PERFORMANCE INDICATOR:

Fixed Route Operating Cost per Trip

Measures the total cost of operating the bus service against the total number of fixed route (bus) passenger trips.

The indicator measures transit use in relation to the level of resources required to provide the service and is the primary measure of the cost effectiveness of the bus system.

Dashboard rating explanation:

Green – at or below target

Yellow – on track to achieve target

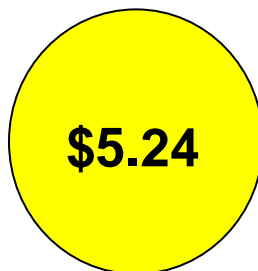
Red – above target not likely to achieve target

National average – \$5.83

(Calculated based on 2010 actuals)

Wisconsin average – \$6.16

(Calculated based on 2010 actuals)



Measurement period:
Jan – June 2016

Target: **\$5.20**

Next Steps:

- Enhance marketing efforts to encourage people to ride more frequently. This will include highlighting the benefits of Valley Transit prepaid tickets.
- Continue to address On Time Performance issues.
- Analysis of system to determine if there is a more effective or efficient way to provide service.
- Analysis of major cost drivers to determine possible ways to reduce cost without negatively affecting service to customers.

KEY PERFORMANCE INDICATOR:

Complaints - Fixed Route

This is the total number of complaints called in or sent in about bus service. It indicates the level of concern customers have with the system.

Reviewing the trends, the types of complaints riders have, whether specific drivers or routes have more than an average number of complaints assists staff in identifying and resolving problems with the service being provided.

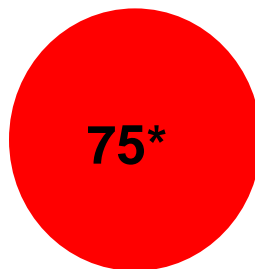
Increasing numbers of complaints that are unfounded may indicate confusion on the public's part about what to expect from the service and a need for Valley Transit to communicate more clearly or in a different way.

Dashboard rating explanation:

Green – at or below target

Yellow – on track to achieve target

Red – above target



Measurement period:
Jan – June 2016

Target: 100

* Due to issues with our tracking system, the number also includes compliments and general comments. See “next steps” for how this will be addressed going forward.

Next Steps:

- Review of target in relation to Wisconsin and national peer averages and adjust accordingly.
- Investigate new customer comment tracking system. Existing program is cumbersome and doesn't allow for tracking the various types of customer comments received (complaints, compliments, general comments, etc.).
- Include additional measures to track response to complaints, resolution and closure.
- Analyze complaint content for trends and take appropriate action.
- Investigate target measure that better addresses volume of complaints in relation to number of rides given (such as complaints per 100,000 trips).

KEY PERFORMANCE INDICATOR:

Miles between Road Calls

This performance indicator is one measure of the effectiveness of the maintenance department. It tracks how often customers are inconvenienced by service disruptions due to break downs.

A factor to consider when reviewing this measure is that most of the buses in the fleet are close to or significantly over their useful life and should be replaced. However, at this time there is not sufficient capital funding to do so. Therefore the average age of the fleet will continue to increase and service disruptions due to break downs are likely to increase despite the preventative maintenance program.

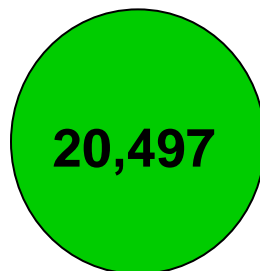
Dashboard rating explanation:

Green – at or above target

Yellow – on track to achieve target

Red – below target

National Target (2010) – 25,050



Measurement period:
Year-end 2015

Target: **20,000**

Next Steps:

- Analyze reasons for road calls and take appropriate action to resolve system issues.
- Secure funding for fleet replacement plan.
- Investigate and put in place procedure to record actual lost service time due to mechanical issues.

KEY PERFORMANCE INDICATOR:

Vehicle Accidents per 100,000 Miles

This is one measure of safety of the operation. We are proposing to use total accidents and incidents both preventable and non-preventable because even if the accident is technically ruled non-preventable, it has an impact on the cost of the system, customer satisfaction, on time performance and use of staff time.

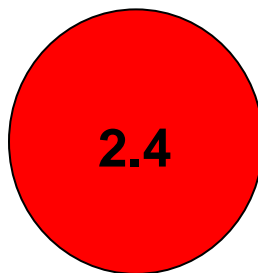
By reviewing every accident/incident we can learn how to operate buses more defensively and how to change procedures or conditions to help prevent passenger slips, trips and falls that result in customer injuries.

Dashboard rating explanation:

Green – at or below target

Yellow – on track to achieve target

Red – above target



Measurement period:
Jan – June 2016

Target: **0**

Next Steps:

- Review every incident with driver involved to discuss ways to prevent in the future.
- Analyze accident data and resolve system and/or individual employee issues.
- Increase safety awareness with employees and customers.
- Review customer complaints to identify potential safety issues.
- Create and implement safety plan.

KEY PERFORMANCE INDICATOR:

Complaints - Paratransit

Indicates customer concerns with ADA paratransit, the Connector services, and senior transportation provided by Running, Inc. These are the only services where complaints are regularly tracked by Valley Transit.

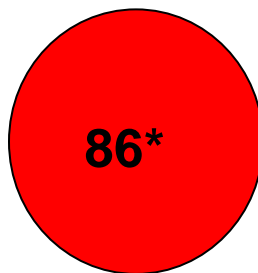
Reviewing specific customer complaints and working with the contractor to resolve the issues results in a higher quality service to customers using the services.

Dashboard rating explanation:

Green – at or below target

Yellow – on track to achieve target

Red – above target



Measurement period:

Jan – June 2016

Target: 15

* Due to issues with our tracking system, the number also includes compliments and general comments. See “next steps” for how this will be addressed going forward.

Next Steps:

- Review of target in relation to Wisconsin and national peer averages and adjust accordingly.
- Investigate new customer comment tracking system. Existing program is cumbersome and doesn't allow for tracking the various types of customer comments received (complaints, compliments, general comments, etc.).
- Include additional measures to track response to complaints, resolution and closure.
- Analyze complaint content for trends and take appropriate action.
- Investigate target measure that better addresses volume of complaints in relation to number of rides given (such as complaints per 100,000 trips).

KEY PERFORMANCE INDICATOR:

Actual Expense to Budget YTD

Shows how well Valley Transit predicted expenses for the fiscal year and our ability to keep expenses within or below the budget. It also gives funding partners an indication of whether additional funds will be required to complete the year or if money will be returned to them at year end.

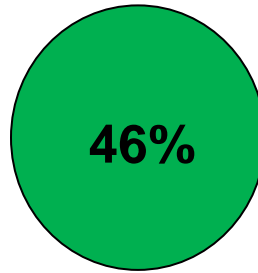
Dashboard rating explanation:

Green – at or under target

Yellow – on track to achieve target

Red – above target

(When 25% of the year has elapsed, we should be at 25% or less for expenses)



Measurement period:
Jan – June 2015

Target: **Same percent as YTD %**

Next Steps:

- Investigate other measures of financial effectiveness and efficiency.

Valley Transit

Social Media Usage



Prepared By:

Morgan Van Deurzen

Communications Intern

Valley Transit

Reviewed & Edited by:

Nikki Voelzke

Community Relations Specialist

Valley Transit

July 22nd, 2016

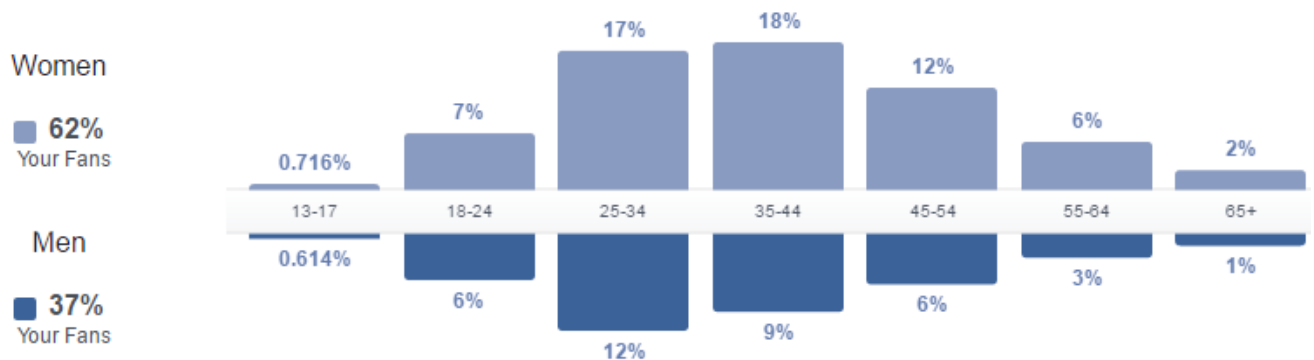
The Importance of Social Media

The use of Social Media has become necessary for all businesses looking to stay relevant in today's world. Social Media allows us to stay connected with our riders while also giving us a larger platform on which to advertise. Currently Valley Transit uses the social media platforms Facebook, Twitter, Instagram, and YouTube. The chief objectives of using social media at Valley Transit are to increase ridership, release information quickly and efficiently, and better communicate with current and potential riders.

Valley Transit has a diverse ridership demographic, which can make choosing a target audience difficult. Social Media makes it easier for Valley Transit to market towards a variety of demographics at the same time. Moving forward Valley Transit would like to continue to reach riders old and new while creating fun and meaningful social media content.



Facebook remains one of Valley Transits most popular social media platform and is often the quickest way to distribute emergency news, details on route detours, and policy updates. Currently Valley Transit creates approximately 4 to 6 Facebook posts a week, though that number goes down during the slower winter months. The Valley Transit Facebook page is also an easy way for riders to reach out to us and voice any concerns they may have through comments and direct messages.



Demographics:


- 62% of fans are Women
- 37% of fans are Men
- Most fans are between 25 and 44

Boosted Posts:

Facebook gives businesses the opportunity to pay to “boost” their posts, a feature that has been extremely beneficial for Valley Transit. Boosting a post allows Valley Transit to target a larger audience. Valley Transit’s boosted posts are viewed by double or triple the amount of people than non-boosted posts are. Recently a boosted posts received an additional 3,893 views, a number that is unprecedented in the history of Valley Transit’s Facebook usage.

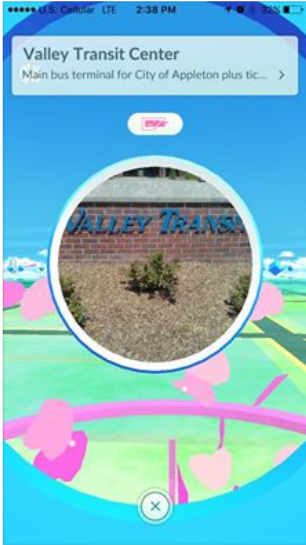
Recent Success:

Recently Valley Transit decided to use the social phenomenon of the Cell Phone game Pokemon Go to draw more attention to our Facebook page. The post received 128 “likes”, 53 “shares”, and reached 5,835 people. Valley Transit chose to “boost” this post as well in order to reach the most amount of people.

**Valley Transit**

Published by Morgan Van Deurzen [?] · July 14 at 3:02pm · 🌐

Are you trying to catch 'em all on Pokémon Go? Let Valley Transit help! Ride the bus to different PokeStops and PokeGyms in the Fox Valley and catch Pokémon on the way! No need to Pokémon Go and drive when you can get a Valley Transit day pass for only \$4! While you wait to catch the bus take advantage of the fact that the Appleton Transit Center is a PokeStop! Travel far and wide with Valley Transit and become the ultimate Pokémon Trainer!



5,835 people reached

View Results

👍❤️😂

Shawn Herndon, John Cuff and 111 others

6 Comments 53 Shares

👍 Like

💬 Comment

➦ Share

5,835 People Reached

244 Reactions, Comments & Shares

128 👍 Like	96 On Post	32 On Shares
10 ❤️ Love	6 On Post	4 On Shares
13 😂 Haha	10 On Post	3 On Shares
1 😡 Angry	1 On Post	0 On Shares
35 Comments	9 On Post	26 On Shares
58 Shares	53 On Post	5 On Shares

658 Post Clicks

211 Photo Views	0 Link Clicks	447 Other Clicks ⓘ
--------------------	------------------	-----------------------

NEGATIVE FEEDBACK

0 Hide Post	0 Hide All Posts
0 Report as Spam	0 Unlike Page

Moving Forward:

Moving forward Valley Transit would like to continue to gain more Facebook fans and continue to reach out to a younger demographic of riders. In order to do this we would like to continue to utilize popular culture to make our posts both topical and appealing to a larger number of individuals in the Fox Valley area.

Twitter

Twitter is similar to Facebook in that it allows Valley Transit to release information to riders quickly and efficiently. The Valley Transit twitter page is also a great way to connect with other transit systems and various City of Appleton departments.

Current Numbers:

- 1,210 Twitter followers (up from 1,115 in December of 2015)
- A “popular” post may get between 1 and 3 retweets

Going Forward:

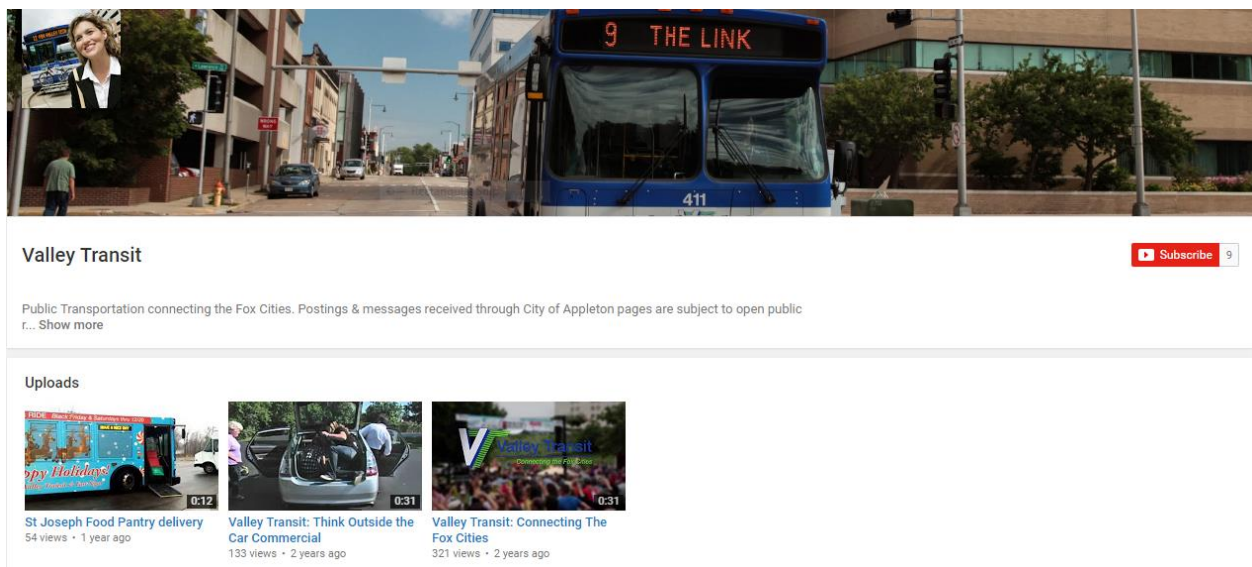
Twitter is a great way to stay connected and updated on news in real time. Going forward we would like to continue to grow our follower count and maintain a reliable stream of communication for our riders.

Follow us: @ValleyTransit





Valley Transit's YouTube channel is currently its smallest Social Media platform. Going forward the Valley Transit YouTube page will be useful for an updated How to Ride video as well as a possible Mile of Music Bandwagon video. However, the overall Social Media objective for Valley Transit is to release information as quickly as possible to as many people as possible, which is difficult on the YouTube platform.



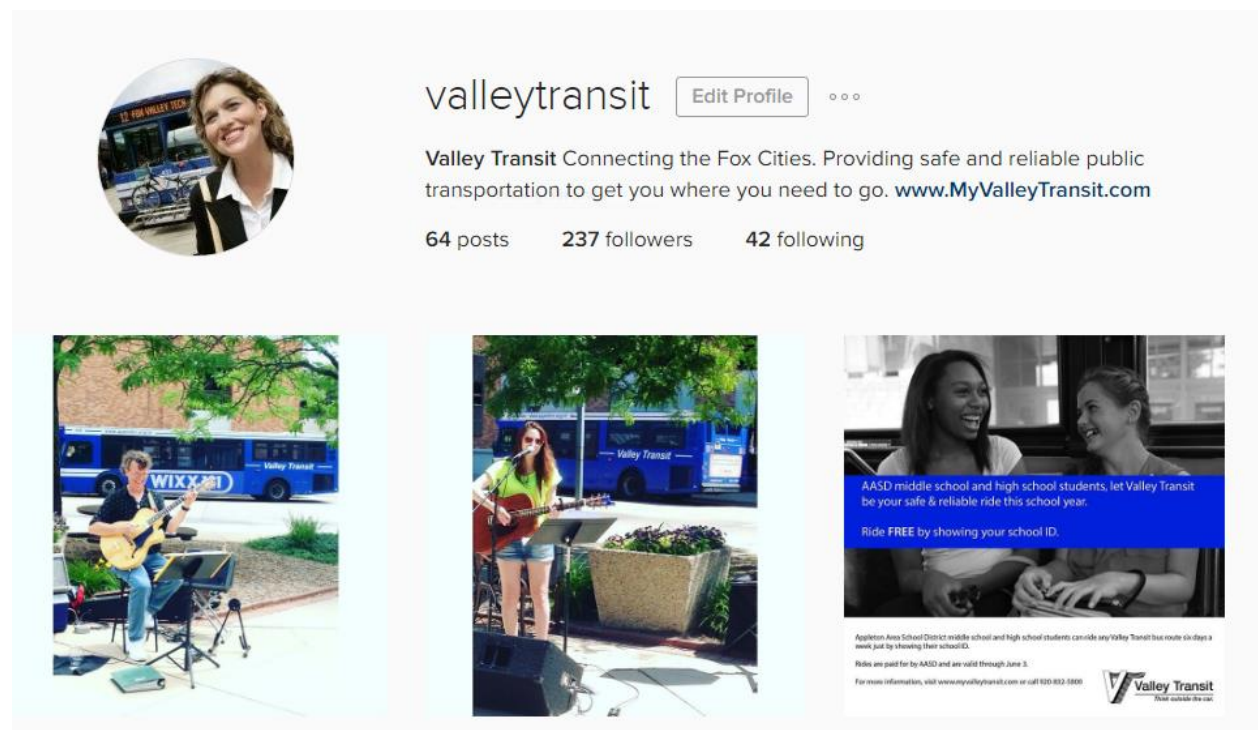
Instagram

Instagram is a great way for Valley Transit to connect with the community through photographs. The Valley Transit Instagram page shows the positive and friendly environment that Valley Transit hopes to maintain. Going forward Valley Transit would like to use the Instagram page to share more user generated content and continue to grow the pages follower count.

Current Follower Count:

- 237 Instagram Followers (up from 182 in December of 2015)

Follow Us: [Instagram.com/ValleyTransit](https://www.instagram.com/ValleyTransit)



Pending Items - Fox Cities Transit Commission

Issue	Date Discussed at FCTC	Person Requesting	Tentative Date Back to FCTC	Completed
Semi annual Update on Use of Social Media	11/13/13	Erickson	07/27/16	Twice/year
Information System Update			07/27/16	Quarterly
Key Performance Indicators			07/27/16	Quarterly