



# City of Appleton

100 North Appleton Street  
Appleton, WI 54911-4799  
[www.appleton.org](http://www.appleton.org)

## Meeting Agenda - Final Fox Cities Transit Commission

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Tuesday, September 8, 2020

3:00 PM

Council Chambers, 6th Floor

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1. Call meeting to order

2. Roll call of membership

3. Approval of minutes from previous meeting

[20-1076](#) Approval of minutes from previous meeting

**Attachments:** [Meeting Minutes 07-Jul-2020.pdf](#)

4. **Public Hearings/Appearances**

[20-1077](#) Public Participation on Agenda Items

5. **Action Items**

[20-1078](#) Approval to enter into a contract with S&A Systems, Inc. to provide a Fuel Management System

**Attachments:** [Award Recommendation Doc.pdf](#)

[20-1079](#) Approval to enter into a contract with Kueny, LLC for a Facilities Condition Assessment and Master Plan

**Attachments:** [2020 Valley Transit \(Whitman Ave\) Facility Master Plan.pdf](#)

[20-1161](#) Award Recommendation for Valley Transit Support Vehicle

**Attachments:** [Award Recommendation for support vehicle.pdf](#)

[20-1080](#) Approval of Payments

**Attachments:** [June 2020 payments.pdf](#)

[July 2020 payments.pdf](#)

6. **Information Items**

[20-1081](#) 2019 Valley Transit Independent Audit - Presented by Dave Maccoux, Clifton-Larson-Allen LLP

**Attachments:** [2019 Final Report and Financial Statements City of Appleton Valley Transit.pdf](#)

[20-1082](#) 2018 IAS-FD NTD Independent Audit - Presented by Dave Mccoux,  
Clifton-Larson-Allen LLP

**Attachments:** [2018 NTD Valley Transit Agreed-upon Procedures Report.pdf](#)

[20-1083](#) Financial Report

**Attachments:** [June 2020 Income Statement.pdf](#)  
[June 2020 Income Statement PT.pdf](#)  
[July 2020 Income Statement.pdf](#)  
[July 2020 Income Statement PT.pdf](#)

[20-1084](#) Ridership and Revenue

**Attachments:** [2020 July Ridership.pdf](#)  
[2020 June Ridership.pdf](#)

[20-1086](#) Valley Transit COVID-19 Discussion

[20-1087](#) Request for Future Agenda Items

**7. Pending Agenda Items**

[20-0795](#) Discussion of Funding Alternatives

**8. Next Meeting Date & Time**

- September 22, 2020, 3:00 PM

- October 13, 2020, 3:00 PM

**9. Adjournment**

*Notice is hereby given that a quorum of the Common Council may be present during this meeting, although no Council action will be taken.*

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



# City of Appleton

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## Meeting Minutes - Final Fox Cities Transit Commission

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Tuesday, July 7, 2020

3:00 PM

Council Chambers, 6th Floor

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1. Call meeting to order

2. Roll call of membership

**Present:** 10 - Kasimor, Chairperson Buckingham, Dexter, VandeHey, Meltzer, Wilson, Dearborn, Detienne, Nau and Gitter

**Excused:** 3 - Martin, Stephenson and Wurdinger

3. Approval of minutes from previous meeting

[20-0837](#)

Approval of minutes from previous meeting

**Attachments:** [MeetingMinutes23-June-2020.pdf](#)

Commissioner Nau moved, seconded by Commissioner Meltzer, that the Minutes be approved. Voice Vote. Motion Carried.

4. Action Items

[20-0839](#)

Request Authorization to issue a P.O. for New Flyer Buses

**Attachments:** [Request Authorization to Issue PO for Buses 07.2020.pdf](#)

Commissioner Buckingham moved, seconded by Commissioner Nau, that the Report Action Item be recommended for approval. Voice Vote. Motion Carried.

5. Information Items

[20-0838](#)

Election of Chair and Vice-Chair, Meeting Date and Time, Designate Ron McDonald as the Contact Person for the Commission

*This action item was moved to information items*

Chairperson Buckingham nominated George Dearborn for Chairman, seconded by Commissioner Nau, that the Report Action Item be approved. Voice Vote. Motion Carried.

Commissioner Buckingham nominated Joe Stephenson for Vice-Chairman, seconded by Commissioner Dexter that the Report Action Item be approved. Voice Vote. Motion Carried.

Meeting dates and time will continue to be scheduled for 3:00 PM on the Tuesday following the City of Appleton Common Council Meetings.

Ron McDonald designated as the contact person for the Commission.

[20-0840](#)

Fleet Update

This Presentation was presented

[20-0841](#)

Valley Transit COVID-19 Safety Precautions

Attachments:     [Email from Ronna Swift 7-7-20.pdf](#)

This Presentation was presented

## **6. Pending Agenda Items**

[20-0795](#)

Discussion of Funding Alternatives

This Presentation was held

## **7. Next Meeting Date & Time**

- July 21, 2020, 3:00 PM - Cancelled

- August 11, 2020, 3:00 PM

## **8. Adjournment**

A motion was made by Commissioner Wilson, seconded by Commissioner Detienne, that this meeting was adjourned. The motion carried unanimously.

## Memorandum

**TO:** Fox Cities Transit Commission  
**FROM:** Ron McDonald, General Manager  
**DATE:** August 25, 2020  
**RE:** Award Recommendation for Fuel Management System

### **BACKGROUND**

Valley Transit's indoor diesel fueling island site is located within its Administration & Maintenance Building at 801 S. Whitman Avenue. The site consists of a small concrete island and one diesel fuel dispenser. The dispenser is used to fuel twenty-nine heavy-duty buses; a service truck; a small tractor; a pay loader; and containers. The current dispenser is not integrated with a fuel management system (FMS). Valley Transit relies on manual data entry (fueler, vehicle ID, mileage and odometer reading) via paper forms that are completed by fueling personnel. Data is then manually entered in Valley Transit's existing fleet maintenance software. Fuel usage oversight consists of manual review of data compiled from daily fueling sheets and tank level monitoring.

A fuel management system is needed to control, authorize and record the dispensing of fuel. The new system design would autonomously capture data from both the fuel dispenser and vehicle receiving fuel. Data would then be transferred to Valley Transit's fleet maintenance software. System advantages include control and improved monitoring of fuel dispensed, elimination of data entry error and more robust data. The system would also capture and provide vehicle fault codes from each vehicle, which would significantly benefit the fleet maintenance program.

In preparation for this procurement, Valley Transit staff developed a request for proposal (RFP) to solicit proposals from FMS vendors. As part of this process, staff reviewed RFP documents that were used by other entities to purchase a fuel management system. City of Appleton IT and FMD staff reviewed the project in the planning stages and provided input.

The RFP document was sent directly to vendors who were known suppliers; posted on the State of Wisconsin's Vendornet system; and advertised in print and online with the *Post-Crescent*, *Green Bay Press Gazette* and the *Oshkosh Northwestern*. Proposals were due on July 8, 2020. Five proposals were received: Oil Equipment Company (Madison, WI); S&A Systems, Inc. (Rockwall, TX); Fleet Data Systems, LLC (San Carlos, CA); U.S. Petroleum Equipment (Kimberly, WI); and E.J. Ward, Inc. (San Antonio, TX); .

### **ANALYSIS**

Each proposal was evaluated based on the vendor's understanding of the project, proposed solution/approach, experience, capabilities, qualifications & price. The evaluation team unanimously concluded that only one vendor, S&A Systems, had proposed the best solution for Valley Transit.

S&A System's proposal clearly described the system layout, individual components, fueling process, software, data transfer, implementation and training. They were the only vendor with significant experience working with transit systems and management of fueling heavy-duty buses. S&A Systems also has experience integrating data from their system to the same fleet maintenance software used by Valley Transit. This vendor's solution met all the data requirements of Valley Transit with no data entry required by fueling personnel and minimal interaction during the fueling process. Their proposed FMS will allow for use of existing employee HID proximity cards to authorize the fuel

dispenser. S&A Systems optional future capabilities included the monitoring of other fluids (e.g., DEF, anti-freeze, engine oil) at the current fueling site or in maintenance bays should Valley Transit decide to pursue this feature.

A summary of the proposed system design includes equipment (remote island head unit, fixed data transfer receiver) to be installed near the existing fuel dispenser and a data logger installed onboard each bus. Data is transferred to the vendor's software, which would be hosted locally.

### **FISCAL IMPACT**

Valley Transit's 2020 budget includes \$60,000 for the purchase of a Fuel Management System. The base project with S&A Systems, Inc. costs \$39,651. Valley Transit requests an additional 10% contingency (\$3,965) for unknown costs related to this project. This brings the total year-one fiscal impact to \$43,616.00 for supply and installation of the Fuel Management System, which is 27.3% under budget.

After project year-one, there is an annual support fee of \$2,007 in 2021; \$2,058 in 2022; \$2,110 in 2023; & \$2,216 in 2024.

### **RECOMMENDATION**

Staff recommends authorization for Valley Transit to enter into a contract with S&A Systems, Inc. to provide a Fuel Management System.



*"...meeting community needs...enhancing quality of life."*

**PARKS, RECREATION & FACILITIES  
MANAGEMENT**

**Dean R. Gazza, Director**

1819 East Witzke Boulevard

Appleton, Wisconsin 54911-8401

(920) 832-5572 FAX (920) 993-3103

Email - [dean.gazza@appleton.org](mailto:dean.gazza@appleton.org)

TO: Fox Cities Transit Commission

FROM: Dean R. Gazza, Director, Parks Recreation and Facilities Management

DATE: 8/25/2020

RE: Action Item: Award the Design Contract for the "2020 Valley Transit Whitman Ave Facility Condition Assessment and Master Plan Project" to Kueny Architects, LLC. in the amount of \$23,185 plus a 10% contingency of \$2,318 for a total not to exceed project engineering cost of \$25,503.

**PROJECT**

The 2020 Valley Transit budget has allocated monies to perform a condition analysis and create a facility master plan for the Valley Transit Whitman Ave Facility all in accordance with all Federal Transit Administration Guidelines. This master plan will be the basis used to obtain federal funding for a future facility renovation project. This memo addresses selecting a design consultant to perform a condition analysis and create a facility master plan for the Valley Transit Whitman Avenue Facility.

**BACKGROUND**

The Valley Transit Whitman Avenue Facility was constructed in 1982 and is largely the same as it was in 1982. The facility is approximately 41,000 square feet. This includes an office area, bus maintenance shop, locker rooms, bus parking area, and a carwash. The facility is currently having issues with the plumbing waste lines and is also in need of updating cosmetically. The study will include, but is not limited to structural, mechanical, and architectural building components.

**RFP PROCESS:**

The request for proposal was distributed via Vendornet to protentional consulting firms.

Representatives from ten firms attended a pre-proposal meeting where the project was defined along with the project scope. All firms from the pre-proposal meeting submitted proposals. The proposals were reviewed and scored by PRFMD and Valley Transit staff prior to the opening of the bid tabulation document. The following table identifies the engineering firms along with their proposal score and proposal pricing:

**Table 1: Engineering Firms and RFQ Results**

<b>Firm:</b>	<b>TOTAL PTS</b>	<b>BID TOTAL</b>	<b>Value (Point/\$)</b>
Oertel Architects	<b>2415</b>	\$71,976	<b>336</b>
Omni Associates	<b>3960</b>	\$143,541	<b>276</b>
CGA/Dimension	<b>1325</b>	\$51,490	<b>257</b>
Urban Engineers	<b>4060</b>	\$253,274	<b>160</b>
Kueny Architects	<b>3925</b>	\$23,185	<b>1,693</b>
Performa	<b>935</b>	\$47,160	<b>198</b>
EXP	<b>3255</b>	\$23,970	<b>1,358</b>
McMahon	<b>1730</b>	\$38,240	<b>452</b>
Bloom Co	<b>2195</b>	\$55,480	<b>396</b>
LHB	<b>3700</b>	\$93,642	<b>395</b>

The evaluation team completed their review and scoring of the submitted proposals. The evaluation team found that Urban Engineers, Omni Associates, and Kueny Architects all provided extremely competitive proposals that all meet the City's needs. The evaluation team then completed the value evaluation to assess whether or not the additional costs from both Omni Associates and Urban Engineers were worth justifying. The formula produced the results that Kueny Architects provided the best overall project value, including costs.

The evaluation team then completed a reference check and interviewed Kueny Architects to ensure Kueny Architects was the right choice for both Valley Transit and PRFMD. The interview and reference check both demonstrated that Kueny Architects is a responsible firm and will provide a product that will best fit the City's needs.

#### **RECOMMENDATION**

Award the Design Contract for the "2020 Valley Transit Whitman Ave Facility Condition Assessment and Master Plan Project" to Kueny Architects, LLC. in the amount of \$23,185 plus a 10% contingency of \$2,318 for a total not to exceed project engineering cost of \$25,503.

Please contact me at 832-5572 or at [dean.gazza@appleton.org](mailto:dean.gazza@appleton.org) with any questions.





## **Award Recommendation for a Valley Transit Support Vehicle**

### **BACKGROUND**

Valley Transit provides public transportation during extreme and adverse weather conditions. During all weather conditions, it's imperative that Valley Transit Supervisory staff can get to an incident when needed or transport stranded customers.

In the past, Valley Transit Supervisory staff has been forced to commandeer the Maintenance Department pick-up truck to get to a bus during adverse weather conditions. Consequently, the Maintenance Department was unable to complete necessary tasks. A 4x4 vehicle is necessary for staff to be able travel in all weather conditions.

It's common for Valley Transit Supervisory staff to transport passengers due to missed transfers or other operational issues. When transporting passengers, it's not uncommon to have personal belongings that must also be transported. Examples include a bicycle, stroller, shopping cart, etc. A vehicle with enough space for personal belongings in addition to passengers is necessary for the Valley Transit Supervisory staff.

Valley transit budgeted \$40,000 for a support vehicle in the 2020 budget.

### **ANALYSIS**

The State of Wisconsin DOA, Division of Enterprise Operations, State of Bureau of Procurement successfully completed a solicitation that was competitively bid and designated as a cooperative purchasing contract, allowing municipalities to use this purchasing contract.

Two bids meeting the minimum requirements delineated above were received by the State contract. Low to High bids were received for a Ford Explorer, and Chevrolet Blazer.

A System for Award Management (SAM) report was printed for Ford Motor and Ewald Ford. Neither is suspended or debarred from Federal contracts.

The City of Appleton Central Equipment Division and Milwaukee County Transit regularly purchases fleet vehicles through the State contract.

### **FISCAL IMPACT**

Valley Transit budgeted \$40,000 for a support vehicle in the 2020 budget. Ewald's Hartford Ford, 363833 E. Wisconsin Ave., Oconomowoc, WI 53067 submitted the lowest bid at \$30,032.

Valley Transit has sufficient fund balances with the budget.

### **RECOMMENDATION**

Staff recommends authorization for Valley Transit to issue a Purchase Order to Ewald's Ford for a (Fleet) 2021 Ford Explorer (K8B) Base 4WD for \$30,032.

08/13/2020 09:29  
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City of Appleton  
INVOICE LIST BY GL ACCOUNT



YEAR/PERIOD: 2020/6 TO 2020/6		ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK	RUN	CHECK	DESCRIPTION
58071000				VT 5307 Admin							
58071000	620100				Training/Conferences						
002454	ENERGETIX CORPORATIO	35336		0	2020	6	INV P	2,500.00	062420	543743	DOT Collector Train
999990	FIELDPRINT INC	36554		0	2020	6	INV P	36.00	pcard		Prints
999990	WWW.PROJECTACTION.CO	37786		0	2020	6	INV P	200.00	pcard		Training
999990	WWW.PROJECTACTION.CO	37787		0	2020	6	INV P	150.00	pcard		Training
999990	WWW.PROJECTACTION.CO	37792		0	2020	6	INV P	150.00	pcard		Training
								536.00			
ACCOUNT TOTAL								3,036.00			
58071000	620500				Employee Recruitment						
999990	CAREERBUILDER	37569		0	2020	6	INV P	286.84	pcard		Recruitment Adverti
ACCOUNT TOTAL								286.84			
58071000	630100				Office Supplies						
001198	SAM'S CLUB	35217		0	2020	6	INV P	20.56	pcard		Office supplies
999990	RUBBER STAMP CHAMP	37776		0	2020	6	INV P	128.95	pcard		Office supplies
ACCOUNT TOTAL								149.51			
58071000	630300				Memberships & Licenses						
001594	PETTY CASH	35313		0	2020	6	INV P	150.00	062420	543792	Replenishment 6-2-2
001878	BUS COALITION, INC.	34642		0	2020	6	INV P	375.00	061720	543620	Membership Renewal
ACCOUNT TOTAL								525.00			
58071000	630400				Postage~Freight						
001583	UNITED STATES POSTAL	37775		0	2020	6	INV P	2.00	pcard		Postage
ACCOUNT TOTAL								2.00			
58071000	630500				Awards & Recognition						
001198	SAM'S CLUB	36569		0	2020	6	INV P	107.76	pcard		Driver apprec
ACCOUNT TOTAL								107.76			
58071000	632002				Outside Printing						
001121	QUICK PRINT CENTER,	35216		0	2020	6	INV P	638.75	pcard		Letterhead & Envelo
ACCOUNT TOTAL								638.75			
58071000	632700				Miscellaneous Equipment						
002455	BILL KINCAID	35340		0	2020	6	INV P	2,400.92	062420	543728	Lifeloc Phoenix 6.0
ACCOUNT TOTAL								2,400.92			

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City of Appleton  
INVOICE LIST BY GL ACCOUNT



YEAR/PERIOD: 2020/6 TO 2020/6	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
58071000 640800									Contractor Fees
001771 RED SHOES PR, INC.	34536	200151	2020	6	INV	P	3,278.25	060320	543474 Marketing and Media
001771 RED SHOES PR, INC.	34537	200151	2020	6	INV	P	3,989.50	060320	543474 Marketing and Media
							7,267.75		
							ACCOUNT TOTAL		7,267.75
58071000 641200									Advertising
001495 WFRV-TV	35974	0	2020	6	INV	P	499.33	070120	543905 Advertisements
001495 WFRV-TV	35975	0	2020	6	INV	P	990.00	070120	543904 Advertising
							1,489.33		
001517 WISCONSIN MEDIA	36474	0	2020	6	INV	P	736.23	pcard	Legal Notices - RFP
							ACCOUNT TOTAL		2,225.56
58071000 642400									Software Support
999990 FIRE PIXEL LLC	35215	0	2020	6	INV	P	225.00	pcard	Website
							ACCOUNT TOTAL		225.00
							ORG 58071000 TOTAL		16,865.09
58072000									VT 5307 Vehicle Maintenance
58072000 630901									Shop Supplies
000035 AIRGAS USA, LLC	37773	0	2020	6	INV	P	52.24	pcard	Supplies
001194 SAFETY-KLEEN	36557	0	2020	6	INV	P	548.49	pcard	Shop supplies - mul
001316 SUPERIOR CHEMICAL CO	36473	0	2020	6	INV	P	434.00	pcard	Safety supplies & s
001333 TARTAN SUPPLY CO., I	37050	0	2020	6	INV	P	213.96	pcard	June custodial supp
001655 AUTOMOTIVE SUPPLY CO	35146	0	2020	6	INV	P	207.97	pcard	Parts and supply
001655 AUTOMOTIVE SUPPLY CO	35147	0	2020	6	INV	P	13.08	pcard	Parts & Supply
001655 AUTOMOTIVE SUPPLY CO	37729	0	2020	6	INV	P	1,440.20	pcard	PAW*AUTOMOTIVE SUPP
							1,661.25		
							ACCOUNT TOTAL		2,909.94
58072000 631603									Other Misc. Supplies
001655 AUTOMOTIVE SUPPLY CO	35205	0	2020	6	INV	P	209.55	pcard	Parts and supply
							ACCOUNT TOTAL		209.55
58072000 632200									Gas Purchases
000763 KWIK TRIP, INC	35312	0	2020	6	INV	P	153.90	062420	543768 May 2020 Fuel
							ACCOUNT TOTAL		153.90

City of Appleton  
INVOICE LIST BY GL ACCOUNT

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YEAR/PERIOD: 2020/6 TO 2020/6				ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
58072000	632601						Repair Parts					
000006	ABC BUS, INC.	35968	0	2020	6	INV	P	50.52	070120		543822	Bus parts
000089	NEW FLYER OF AMERICA	36558	0	2020	6	INV	P	2,407.70	pcard			Parts
000089	NEW FLYER OF AMERICA	36559	0	2020	6	INV	P	243.44	pcard			Parts
000089	NEW FLYER OF AMERICA	37778	0	2020	6	INV	P	2,367.04	pcard			Parts
								5,018.18				
000561	GENFARE, DIVISION OF	35422	0	2020	6	INV	P	1,187.74	062420		543755	S/A Conveyor
000569	GILLIG LLC	35970	0	2020	6	INV	P	406.50	070120		543842	Bus parts
000913	MOHAWK MANUFACTURING	35971	0	2020	6	INV	P	168.44	070120		543856	Bus parts
001595	JX TRUCK CENTER	35204	0	2020	6	INV	P	214.95	pcard			Parts
001595	JX TRUCK CENTER	36430	0	2020	6	INV	P	1,140.24	pcard			Parts
								1,355.19				
001655	AUTOMOTIVE SUPPLY CO	35146	0	2020	6	INV	P	889.44	pcard			Parts and supply
001655	AUTOMOTIVE SUPPLY CO	35147	0	2020	6	INV	P	1,219.08	pcard			Parts & Supply
001655	AUTOMOTIVE SUPPLY CO	35205	0	2020	6	INV	P	11.44	pcard			Parts and supply
001655	AUTOMOTIVE SUPPLY CO	37729	0	2020	6	INV	P	249.42	pcard			PAW*AUTOMOTIVE SUPP
								2,369.38				
001901	DOUBLEMAP, INC.	34644	0	2020	6	INV	P	3,101.88	061720		543626	APC Hardware
ACCOUNT TOTAL								13,657.83				
58072000	641700			Vehicle Repairs & Maint								
000338	CUMMINS NPOWER, LLC	37777	0	2020	6	INV	P	1,431.22	pcard			Vehicle repair
999990	ZIEBART OF APPLETON	36527	0	2020	6	INV	P	-41.53	pcard			Tax refund
ACCOUNT TOTAL								1,389.69				
58072000	641800			Equip Repairs & Maint								
000289	KONECRANES, INC.	37774	0	2020	6	INV	P	475.00	pcard			Maintenance
000660	HYDROCLEAN EQUIPMENT	35973	0	2020	6	INV	P	141.40	070120		543843	Preventive maintena
ACCOUNT TOTAL								616.40				
58072000	643000			Health Services								
001588	THEDACARE, INC.	36471	0	2020	6	INV	P	139.06	pcard			DOT Physical
ACCOUNT TOTAL								139.06				
58072000	645100			Laundry Services								

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City of Appleton  
INVOICE LIST BY GL ACCOUNT



YEAR/PERIOD: 2020/6 TO 2020/6	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN CHECK	DESCRIPTION
	001396 UNIFIRST CORPORATION	36475	0	2020 6	INV P	109.66 pcard	Uniforms and Laundr
					ACCOUNT TOTAL	109.66	
					ORG 58072000 TOTAL	19,186.03	
58073000					VT 5307 Building Maintenance		
58073000 630899					Other Landscape Supplies		
002121 HONEYMOON ACRES GREE	35913		200089	2020 6	INV P	856.00 062420	543762 2020 FLOWERS
					ACCOUNT TOTAL	856.00	
58073000 640700					Solid Waste/Recycling Pickup		
999990 ADVANCED DISPOSAL ON	36394		0	2020 6	INV P	179.00 pcard	Trash disposal
999990 ADVANCED DISPOSAL ON	36395		0	2020 6	INV P	104.00 pcard	Recycling service
						283.00	
					ACCOUNT TOTAL	283.00	
58073000 645100					Laundry Services		
000274 CINTAS CORPORATION	36470		0	2020 6	INV P	875.16 pcard	Mats - multiple inv
					ACCOUNT TOTAL	875.16	
58073000 659900					Other Contracts/Obligation		
002401 CLEAN POWER, LLC	35416		0	2020 6	INV P	844.04 070120	543828 ALL-June, 2020 Jani
002401 CLEAN POWER, LLC	36027		0	2020 6	INV P	844.04 070820	543915 ALL-Monthly Janitor
						1,688.08	
					ACCOUNT TOTAL	1,688.08	
					ORG 58073000 TOTAL	3,702.24	
58074000					VT 5307 Operations		
58074000 620100					Training/Conferences		
001611 FOX VALLEY TECHNICAL	35969		0	2020 6	INV P	200.00 070120	543839 CDL Testing
001864 BELLIN TRAINING SOLU	35341		0	2020 6	INV P	1,160.00 062420	543727 Bellin Training/M.
001864 BELLIN TRAINING SOLU	35342		0	2020 6	INV P	435.00 062420	543726 Bellin Training Wie
						1,595.00	
					ACCOUNT TOTAL	1,795.00	
58074000 632101					Uniforms		
001396 UNIFIRST CORPORATION	36475		0	2020 6	INV P	73.92 pcard	Uniforms and Laundr
					ACCOUNT TOTAL	73.92	
58074000 632200					Gas Purchases		

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YEAR/PERIOD: 2020/6 TO 2020/6	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN	CHECK	DESCRIPTION
	000763 KWIK TRIP, INC	35312	0	2020	6 INV P	613.87	062420	543768 May 2020 Fuel
	000796 LEVENHAGEN OIL CORPO	34646	0	2020	6 INV P	7,771.66	061720	543647 #2 Diesel Fuel
	000796 LEVENHAGEN OIL CORPO	35972	0	2020	6 INV P	9,168.19	070120	543849 #2 Diesel Fuel
						16,939.85		
	001608 GARROW OIL CORPORATI	34645	0	2020	6 INV P	6,869.97	061720	543635 #2 Clear Diesel fue
				ACCOUNT TOTAL		24,423.69		
58074000	632602			Tires				
	001926 GOODYEAR TIRE AND RU	34509	200230	2020	6 INV P	2,931.36	060320	543421 Tire lease program
	001926 GOODYEAR TIRE AND RU	35892	200230	2020	6 INV P	2,830.63	062420	543756 Tire lease program
						5,761.99		
	001996 MATTHEWS TIRE, INC.	36555	0	2020	6 INV P	120.00	pcard	Tire repair
				ACCOUNT TOTAL		5,881.99		
58074000	632800			Signs				
	001942 APPLETON SIGN COMPAN	34418	0	2020	6 INV P	1,080.00	060320	543384 fox valley tech gra
				ACCOUNT TOTAL		1,080.00		
58074000	640800			Contractor Fees				
	002229 STAR PROTECTION AND	34538	200150	2020	6 INV P	760.00	060320	543478 Security Services
	002229 STAR PROTECTION AND	35927	200150	2020	6 INV P	760.00	062420	543799 Security Services
	002229 STAR PROTECTION AND	35928	200150	2020	6 INV P	760.00	062420	543799 Security Services
	002229 STAR PROTECTION AND	35929	200150	2020	6 INV P	608.00	062420	543799 Security Services
	002229 STAR PROTECTION AND	35931	200150	2020	6 INV P	760.00	062420	543799 Security Services
						3,648.00		
				ACCOUNT TOTAL		3,648.00		
58074000	643000			Health Services				
	001588 THEDACARE, INC.	36471	0	2020	6 INV P	61.19	pcard	DOT Physical
				ACCOUNT TOTAL		61.19		
				ORG 58074000 TOTAL		36,963.79		
58075000				VT 5307 ADA Paratransit				
58075000	640800			Contractor Fees				
	001186 RUNNING, INC.	34425	0	2020	6 INV P	26,406.25	060320	543475 vtii, elderly, sunda
	001186 RUNNING, INC.	35305	0	2020	6 INV P	29,908.25	062420	543797 May VTII, Elderly &
						56,314.50		
				ACCOUNT TOTAL		56,314.50		

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YEAR/PERIOD: 2020/6	TO 2020/6	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
58075000	641308				Cellular Phones					
001442	VERIZON WIRELESS	SER 36472	0	2020	6	INV	P	740.74	pcard	April Service - dat
001442	VERIZON WIRELESS	SER 36556	0	2020	6	INV	P	740.74	pcard	May serve for ecol
								1,481.48		
					ACCOUNT TOTAL			1,481.48		
					ORG 58075000 TOTAL			57,795.98		
58076000					VT 5307 Ancillary Paratransit					
58076000	640800 1806				Contractor Fees					
001186	RUNNING, INC.	34425	0	2020	6	INV	P	540.15	060320	543475 vtii, elderly, sunda
001186	RUNNING, INC.	35305	0	2020	6	INV	P	720.20	062420	543797 May VTII, Elderly &
								1,260.35		
					ACCOUNT TOTAL			1,260.35		
58076000	640800 1807				Contractor Fees					
001186	RUNNING, INC.	35305	0	2020	6	INV	P	13.70	062420	543797 May VTII, Elderly &
					ACCOUNT TOTAL			13.70		
58076000	640800 1808				Contractor Fees					
000750	KOBUSSEN BUSES, LTD	34421	0	2020	6	INV	P	13,876.22	060320	543434 specialized transpo
000750	KOBUSSEN BUSES, LTD	35308	0	2020	6	INV	P	13,598.70	062420	543766 May Specialized Tra
								27,474.92		
					ACCOUNT TOTAL			27,474.92		
58076000	640800 1809				Contractor Fees OC Demand Resp					
000750	KOBUSSEN BUSES, LTD	34420	0	2020	6	INV	P	5,936.76	060320	543434 rural service
000750	KOBUSSEN BUSES, LTD	35307	0	2020	6	INV	P	6,333.42	062420	543766 May Rural service
								12,270.18		
					ACCOUNT TOTAL			12,270.18		
58076000	640800 1813				Contractor Fees-Neenah DAR					
000528	FOX VALLEY CAB	34422	0	2020	6	INV	P	94.50	060320	543417 nwdar april service
000528	FOX VALLEY CAB	34423	0	2020	6	INV	P	2,446.50	060320	543417 nwdar neenah
000528	FOX VALLEY CAB	35309	0	2020	6	INV	P	3,234.00	062420	543751 NWDAR May services
000528	FOX VALLEY CAB	35310	0	2020	6	INV	P	441.00	062420	543751 NWDAR May services
								6,216.00		
					ACCOUNT TOTAL			6,216.00		
58076000	640800 1818				Contractor Fees-CC Rural					

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YEAR/PERIOD: 2020/6 ACCOUNT/VENDOR	TO 2020/6 DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN CHECK	DESCRIPTION
001621 CALUMET COUNTY	34419	0	2020	6 INV P	1,611.64 060320	543397 van service
001621 CALUMET COUNTY	35311	0	2020	6 INV P	2,726.76 062420	543731 May Van Service
					4,338.40	
				ACCOUNT TOTAL	4,338.40	
58076000 640800 1819				Contractor Fees-Connectr Hours		
001186 RUNNING, INC.	34424	0	2020	6 INV P	17,246.00 060320	543475 connector
001186 RUNNING, INC.	35306	0	2020	6 INV P	15,455.75 062420	543797 May Connector servi
					32,701.75	
				ACCOUNT TOTAL	32,701.75	
58076000 640800 1820				Contractor Fees-Connector Area		
001186 RUNNING, INC.	34424	0	2020	6 INV P	5,624.00 060320	543475 connector
001186 RUNNING, INC.	35306	0	2020	6 INV P	4,405.00 062420	543797 May Connector servi
					10,029.00	
				ACCOUNT TOTAL	10,029.00	
58076000 659900				Other Contracts/Obligation		
001600 LUTHERAN SOCIAL SERV	35315	0	2020	6 INV P	11,409.00 062420	543770 2020 1st Qtr operat
				ACCOUNT TOTAL	11,409.00	
				ORG 58076000 TOTAL	105,713.30	
58079000				VT COVID-19 Response		
58079000 631603				Other Misc. Supplies		
001983 AMAZON	36468	0	2020	6 INV P	239.97 pcard	Camera
001983 AMAZON	37769	0	2020	6 INV P	45.00 pcard	Cables
					284.97	
				ACCOUNT TOTAL	284.97	
58079000 632300				Safety Supplies		
001316 SUPERIOR CHEMICAL CO	36473	0	2020	6 INV P	3,286.89 pcard	Safety supplies & s
001983 AMAZON	35179	0	2020	6 INV P	-43.32 pcard	COVID 19
				ACCOUNT TOTAL	3,243.57	
58079000 640800				Contractor Fees		
001771 RED SHOES PR, INC.	34534	200363	2020	6 INV P	1,094.75 060320	543474 COVID 19 Public rel
001771 RED SHOES PR, INC.	34535	200363	2020	6 INV P	3,965.50 060320	543474 COVID 19 Public rel
001771 RED SHOES PR, INC.	35926	200363	2020	6 INV P	4,832.50 062420	543796 COVID 19 Public rel
					9,892.75	



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YEAR/PERIOD: 2020/6 TO 2020/6		ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK	RUN	CHECK	DESCRIPTION
002401	CLEAN POWER, LLC		34492	200364	2020	6	INV P	430.85	060320	543403	Bus cleaning - Covi
002401	CLEAN POWER, LLC		35871	200364	2020	6	INV P	4,028.15	062420	543737	Bus cleaning - Covi
								4,459.00			
ACCOUNT TOTAL								14,351.75			
58079000	659900			Other Contracts/Obligation							
999990	ZOOM.US		35214	0	2020	6	INV P	2,752.50	pcard		Video communication
ACCOUNT TOTAL								2,752.50			
ORG 58079000 TOTAL								20,632.79			
=====											
FUND 580 Valley Transit				TOTAL:				260,859.22			
=====											

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YEAR/PERIOD: 2020/7 TO 2020/7	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN CHECK	DESCRIPTION
58071000							VT 5307 Admin
58071000 620100							Training/Conferences
999990 WWW.PROJECTACTION.CO	37866		0	2020 7	INV P	200.00 pcard	Training
					ACCOUNT TOTAL	200.00	
58071000 620500							Employee Recruitment
999990 CAREERBUILDER	37872		0	2020 7	INV P	143.44 pcard	Recruitment Adverti
					ACCOUNT TOTAL	143.44	
58071000 630100							Office Supplies
999990 GFS STORE #2029	37847		0	2020 7	INV P	28.48 pcard	Office supplies
					ACCOUNT TOTAL	28.48	
58071000 630200							Subscriptions
000999 NORTHERN MUSICAST, I	37848		0	2020 7	INV P	135.00 pcard	Subscription
999990 FIRE PIXEL LLC	37849		0	2020 7	INV P	225.00 pcard	Subscription
					ACCOUNT TOTAL	360.00	
58071000 630300							Memberships & Licenses
000062 AMERICAN PUBLIC TRAN	37850		0	2020 7	INV P	11,000.00 pcard	APTA
					ACCOUNT TOTAL	11,000.00	
58071000 632001							City Copy Charges
001164 RICOH USA, INC.	37237		0	2020 7	INV P	313.66 072220	544221
001164 RICOH USA, INC.	37238		0	2020 7	INV P	328.70 072220	544221
001164 RICOH USA, INC.	37239		0	2020 7	INV P	302.84 072220	544221
001164 RICOH USA, INC.	37246		0	2020 7	INV P	311.04 072220	544221
001164 RICOH USA, INC.	37954		0	2020 7	INV P	341.19 072920	544324
						1,597.43	
					ACCOUNT TOTAL	1,597.43	
58071000 632002							Outside Printing
001121 QUICK PRINT CENTER,	37915		0	2020 7	INV P	97.46 pcard	Connector Tickets
					ACCOUNT TOTAL	97.46	
58071000 632700							Miscellaneous Equipment
002446 A&S IDENTITY SPECIAL	37114		200422	2020 7	INV P	5,453.50 071520	543974 ID Card Printing eq
999990 BESTBUYCOM8062347740	37909		0	2020 7	INV P	99.99 pcard	Office equipment
					ACCOUNT TOTAL	5,553.49	
58071000 632800							Signs

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YEAR/PERIOD: 2020/7 TO 2020/7		ACCOUNT/VENDOR		DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN	CHECK	DESCRIPTION
001942	APPLETON SIGN COMPAN	37270			0	2020	7 INV P	1,700.00	072220	544132 Production and inst
					ACCOUNT TOTAL			1,700.00		
58071000	640800				Contractor Fees					
001771	RED SHOES PR, INC.	37167			200151	2020	7 INV P	3,662.50	071520	544091 Marketing and Media
001771	RED SHOES PR, INC.	37169			200151	2020	7 INV P	3,826.75	071520	544091 Marketing and Media
								7,489.25		
					ACCOUNT TOTAL			7,489.25		
58071000	641301				Electric					
001575	WE ENERGIES	523			0	2020	7 INV P	8,134.92	072920	544352 ELEC 7216-827-232 T
					ACCOUNT TOTAL			8,134.92		
58071000	641302				Gas					
001575	WE ENERGIES	523			0	2020	7 INV P	403.78	072920	544352 GAS 7216-827-232 Tr
					ACCOUNT TOTAL			403.78		
58071000	642400				Software Support					
999990	MOODLE	37865			0	2020	7 INV P	57.03	pcard	Software
999990	ZOOM.US	37903			0	2020	7 INV P	10.55	pcard	Software
								67.58		
					ACCOUNT TOTAL			67.58		
					ORG 58071000 TOTAL			36,775.83		
58072000	VT 5307 Vehicle Maintenance									
58072000	630901				Shop Supplies					
000453	FASTENAL COMPANY	37907			0	2020	7 INV P	167.80	pcard	Supplies
					ACCOUNT TOTAL			167.80		
58072000	631603				Other Misc. Supplies					
999990	PICK'N SAVE #118	37870			0	2020	7 INV P	35.81	pcard	Supplies
					ACCOUNT TOTAL			35.81		
58072000	632200				Gas Purchases					
000763	KWIK TRIP, INC	36716			0	2020	7 INV P	252.49	071520	544047 Fuel for staff vehi
					ACCOUNT TOTAL			252.49		
58072000	632601				Repair Parts					
000006	ABC BUS, INC.	37384			0	2020	7 INV P	1,563.34	072920	544255 Parts
000006	ABC BUS, INC.	37385			0	2020	7 INV P	83.80	072920	544255 Parts
000006	ABC BUS, INC.	37386			0	2020	7 INV P	1,846.80	072920	544255 Parts

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YEAR/PERIOD: 2020/7 ACCOUNT/VENDOR	TO 2020/7 DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
000006 ABC BUS, INC.	37387	0	2020	7	INV P	136.00	072920	544255 Parts
						3,629.94		
000089 NEW FLYER OF AMERICA	37852	0	2020	7	INV P	1,638.07	pcard	Parts
000089 NEW FLYER OF AMERICA	37910	0	2020	7	INV P	589.32	pcard	Parts
000089 NEW FLYER OF AMERICA	37911	0	2020	7	INV P	221.28	pcard	Parts
000089 NEW FLYER OF AMERICA	37912	0	2020	7	INV P	277.26	pcard	Parts
000089 NEW FLYER OF AMERICA	37913	0	2020	7	INV P	2,217.52	pcard	Parts
000089 NEW FLYER OF AMERICA	37914	0	2020	7	INV P	1,104.00	pcard	Parts
						6,047.45		
000569 GILLIG LLC	36631	0	2020	7	INV P	82.20	071520	544030 Parts
001595 JX TRUCK CENTER	37814	0	2020	7	INV P	911.12	pcard	Parts
999990 RACOR BOATSTORE	37871	0	2020	7	INV P	402.78	pcard	Parts
					ACCOUNT TOTAL	11,073.49		
58072000 641800					Equip Repairs & Maint			
000172 BAYCOM, INC.	38086	0	2020	7	INV P	571.87	080520	544367 Service Call - Trou
					ACCOUNT TOTAL	571.87		
58072000 645100					Laundry Services			
001396 UNIFIRST CORPORATION	37851	0	2020	7	INV P	161.03	pcard	Uniforms and laundr
					ACCOUNT TOTAL	161.03		
58072000 680401 1800					Machinery & Equipment			
002216 WISCONSIN LIFT TRUCK	37320	200372	2020	7	INV P	59,287.00	072220	544249 Floor scrubber/swee
					ACCOUNT TOTAL	59,287.00		
					ORG 58072000 TOTAL	71,549.49		
58073000					VT 5307 Building Maintenance			
58073000 645100					Laundry Services			
000274 CINTAS CORPORATION	37908	0	2020	7	INV P	583.44	pcard	Mats - multiple inv
					ACCOUNT TOTAL	583.44		
58073000 659900					Other Contracts/Obligation			
002401 CLEAN POWER, LLC	36618	0	2020	7	INV P	844.04	071520	544003 ALL-July, 2020 Mont
					ACCOUNT TOTAL	844.04		
					ORG 58073000 TOTAL	1,427.48		

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YEAR/PERIOD: 2020/7 TO 2020/7	ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN CHECK	DESCRIPTION
58074000							VT 5307 Operations
58074000	632101						Uniforms
001396	UNIFIRST CORPORATION	37851	0	2020	7 INV P	73.92 pcard	Uniforms and laundr
					ACCOUNT TOTAL	73.92	
58074000	632200						Gas Purchases
000763	KWIK TRIP, INC	36716	0	2020	7 INV P	806.38 071520	544047 Fuel for staff vehi
000796	LEVENHAGEN OIL CORPO	37964	200571	2020	7 INV P	9,563.55 072920	544296 #2 Ultra Low Sulfur
001608	GARROW OIL CORPORATI	37289	200534	2020	7 INV P	9,766.78 072220	544161 #2 Ultra Low Sulfur
					ACCOUNT TOTAL	20,136.71	
58074000	632602						Tires
001926	GOODYEAR TIRE AND RU	37144	200230	2020	7 INV P	2,749.18 071520	544031 Tire lease program
					ACCOUNT TOTAL	2,749.18	
58074000	632800						Signs
001942	APPLETON SIGN COMPAN	37382	0	2020	7 INV P	114.99 072920	544259 Signs
					ACCOUNT TOTAL	114.99	
58074000	640800						Contractor Fees
002229	STAR PROTECTION AND	37174	200150	2020	7 INV P	760.00 071520	544098 Security Services
002229	STAR PROTECTION AND	37175	200150	2020	7 INV P	760.00 071520	544098 Security Services
002229	STAR PROTECTION AND	37297	200150	2020	7 INV P	784.00 072220	544227 Security Services
002229	STAR PROTECTION AND	37298	200150	2020	7 INV P	800.00 072220	544227 Security Services
002229	STAR PROTECTION AND	37383	200150	2020	7 INV P	760.00 072220	544227 Security Services
002229	STAR PROTECTION AND	37388	0	2020	7 INV P	800.00 072920	544325 Services 7-12 throu
						4,664.00	
					ACCOUNT TOTAL	4,664.00	
					ORG 58074000 TOTAL	27,738.80	
58075000							VT 5307 ADA Paratransit
58075000	640800						Contractor Fees
001186	RUNNING, INC.	37104	0	2020	7 INV P	64,341.80 072220	544222 June VTII, Elderly
					ACCOUNT TOTAL	64,341.80	
58075000	680401 1800						Machinery & Equipment
002292	ECOLANE	37131	190667	2020	7 INV P	33,615.80 071520	544012 Paratransit softwar
					ACCOUNT TOTAL	33,615.80	
					ORG 58075000 TOTAL	97,957.60	

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City of Appleton  
INVOICE LIST BY GL ACCOUNT



YEAR/PERIOD: 2020/7	TO 2020/7								
ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP S	CHECK RUN	CHECK	DESCRIPTION		
58076000									
58076000 640800 1806									
001186 RUNNING, INC.	37104	0	2020 7	INV P	1,011.05	072220	544222 June VTII, Elderly		
				ACCOUNT TOTAL	1,011.05				
58076000 640800 1807									
001186 RUNNING, INC.	37104	0	2020 7	INV P	54.80	072220	544222 June VTII, Elderly		
				ACCOUNT TOTAL	54.80				
58076000 640800 1808									
000750 KOBUSSEN BUSES, LTD	37123	0	2020 7	INV P	25,908.25	072220	544176 June Specialized Tr		
				ACCOUNT TOTAL	25,908.25				
58076000 640800 1809									
000750 KOBUSSEN BUSES, LTD	37121	0	2020 7	INV P Demand Resp	10,565.58	072220	544176 June Rural Service		
				ACCOUNT TOTAL	10,565.58				
58076000 640800 1813									
000528 FOX VALLEY CAB	37113	0	2020 7	INV P Fees-Neenah DAR	4,462.50	072220	544157 NWDAR June services		
000528 FOX VALLEY CAB	37119	0	2020 7	INV P	766.50	072220	544157 NWDAR June services		
					5,229.00				
				ACCOUNT TOTAL	5,229.00				
58076000 640800 1818									
001621 CALUMET COUNTY	37126	0	2020 7	INV P Fees-CC Rural	3,130.27	072220	544143 June Van Service		
				ACCOUNT TOTAL	3,130.27				
58076000 640800 1819									
001186 RUNNING, INC.	37110	0	2020 7	INV P Fees-Connectr Hours	15,559.50	072220	544222 Connector June serv		
				ACCOUNT TOTAL	15,559.50				
58076000 640800 1820									
001186 RUNNING, INC.	37110	0	2020 7	INV P Fees-Connector Area	6,870.50	072220	544222 Connector June serv		
				ACCOUNT TOTAL	6,870.50				
58076000 640800 1821									
000774 LAMERS BUS LINES, IN	37266	0	2020 7	INV P Fees-Trolley	2,050.43	072220	544178 6/4, 6/5, 6/6		
000774 LAMERS BUS LINES, IN	37267	0	2020 7	INV P	1,366.95	072220	544178 6/11, 6/18, 6/25 tr		
000774 LAMERS BUS LINES, IN	37268	0	2020 7	INV P	1,366.95	072220	544178 6/12, 6/19, 6/26 Tr		
000774 LAMERS BUS LINES, IN	37269	0	2020 7	INV P	3,417.39	072220	544178 6/13, 6/20, 6/27 Tr		
					8,201.72				

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City of Appleton  
INVOICE LIST BY GL ACCOUNT



YEAR/PERIOD: 2020/7 TO 2020/7		ACCOUNT/VENDOR	DOCUMENT	PO	YEAR/PR	TYP	S	CHECK RUN	CHECK	DESCRIPTION
				ACCOUNT TOTAL				8,201.72		
				ORG 58076000 TOTAL				76,530.67		
58079000		VT COVID-19 Response								
58079000 632300		Safety Supplies								
000244	CCP INDUSTRIES	37392	0	2020	7	INV	P	1,820.39	072920	544268 COVID - 19 supplies
000244	CCP INDUSTRIES	37393	0	2020	7	INV	P	79.42	072920	544268 COVID - 19 Supplies
000244	CCP INDUSTRIES	37394	0	2020	7	INV	P	267.10	072920	544268 COVID - 19 Supplies
								2,166.91		
001003	NORTHSIDE HARDWARE,	37844	0	2020	7	INV	P	249.70	pcard	COVID 19 Supplies
001987	EBAY	37904	0	2020	7	INV	P	1,352.51	pcard	COVID 19 Supplies
001987	EBAY	37905	0	2020	7	INV	P	1,315.59	pcard	COVID 19 supplies
								2,668.10		
999990	FLEET FARM 100	37843	0	2020	7	INV	P	168.35	pcard	COVID 19 supplies
999990	WAL-MART #2958	37931	0	2020	7	INV	P	119.04	pcard	Covid 19 supplies
								287.39		
				ACCOUNT TOTAL				5,372.10		
58079000 640800		Contractor Fees								
001771	RED SHOES PR, INC.	37170	200363	2020	7	INV	P	2,371.75	071520	544091 COVID 19 Public rel
001771	RED SHOES PR, INC.	37171	200363	2020	7	INV	P	13,416.75	071520	544091 COVID 19 Public rel
								15,788.50		
002401	CLEAN POWER, LLC	37120	200364	2020	7	INV	P	4,617.90	071520	544003 Bus cleaning - Covi
				ACCOUNT TOTAL				20,406.40		
				ORG 58079000 TOTAL				25,778.50		
=====										
FUND 580 Valley Transit				TOTAL:				337,758.37		
=====										

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Valley Transit  
City of Appleton, Wisconsin

ANNUAL FINANCIAL REPORT

December 31, 2019



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WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING



# Valley Transit

## City of Appleton, Wisconsin

DECEMBER 31, 2019

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## Independent auditors' report

To the Fox Cities Transit Commission  
Valley Transit  
City of 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 year ended December 31, 2019, 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 audit. We conducted our audit 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 of 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 relevant to 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 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.

#### OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Transit as of December 31, 2019, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **EMPHASIS OF MATTER**

As described in Note 1, the financial statements present only the Valley Transit enterprise fund of the City of Appleton, Wisconsin, and do not purport to, and do not present fairly the financial position of the City of Appleton, Wisconsin, as of December 31, 2019 and the changes in its financial position or, where applicable, its cash flows for the year 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.

## **OTHER MATTERS**

### **Prior-Year Comparative Information**

We have previously audited Transit's 2018 financial statements, and we expressed an unmodified opinion on the financial statements in our report dated June 18, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 and the schedules relating to pensions and other postemployment benefits on pages 28 through 29 be presented to supplement the financial statements. Such information, although not 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. 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.

### **Other Information**

Our audit for the year ended December 31, 2019 was conducted for the purpose of forming an opinion on Transit's financial statements. The financial information listed in the table of contents as supplementary information 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 supplementary information has been subjected to the auditing procedures applied in the audits of the financial statements for the year ended December 31, 2019, 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 accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2019.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Transit as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 19, 2019, which contained an unmodified opinion on the financial statements. The accompanying supplementary information for the year ended December 31, 2018 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 2018 financial statements. The accompanying supplementary information has been subjected to the auditing procedures applied in the audit of the 2018 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2018.

#### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2020, on our consideration of Transit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Transit's 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 Transit's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

June 16, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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# 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, 2019 and 2018.

### 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$8,493,758 as of December 31, 2019; compared to \$5,629,096 in 2018. 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 following table provides a summary of Valley Transit's balances as of December 31, 2019 and 2018.

<b>Assets</b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Current Assets	\$2,876,739	\$2,511,977
Capital Assets	7,419,607	3,833,627
Other Assets	<u>1,006,459</u>	<u>2,129,426</u>
Total Assets	11,302,805	8,475,030
<b>Deferred Outflow of Resources</b>		
Deferred outflows related to pension	1,727,811	1,016,091
<b>Liabilities</b>		
Current Liabilities	2,592,564	2,394,586
Non-current Liabilities	<u>1,077,202</u>	<u>411,685</u>
Total Liabilities	3,669,766	2,806,271
<b>Deferred Inflow of Resources</b>		
Deferred inflows related to pension	867,092	1,055,754
<b>Net Assets</b>		
Invested in capital assets	7,411,784	3,833,627
Restricted for depreciation reserve	1,006,459	2,129,426
Unrestricted	<u>75,515</u>	<u>(333,957)</u>
Total Net Assets	8,493,758	5,629,096
Percent restricted	11.85%	37.83%

Current Assets increased by \$364,762 in 2019 mostly due to a higher balance in cash and investments and an increase in the accounts receivable balance. Current liabilities were increased by \$197,978 primarily due to an increase in unearned revenue from the sale of ADA paratransit tickets.

The increase in Capital Assets during 2019 reflects capital purchases of \$4,402,650 financed by federal capital funding and local match dollars, offset by depreciation expense of approximately \$816,670.

The deferred outflow and inflows of resources and non-current liabilities in 2019 & 2018 is related directly to Valley Transit's proportionate share of the financial activities of the Wisconsin Retirement System, and the investment returns. Other Assets decreased and Non-current Liabilities increased primarily due to net pension asset/liability.

Valley Transit saw an increase in total Net Position during 2019 largely due to the federal capital funding received to finance bus replacements and other capital projects, resulting in an increase in investment in Capital Assets.

The following table provides a summary of Valley Transit's operations for the years ending December 31, 2019 and 2018.

	<u>2019</u>	<u>2018</u>
<b>Operating Revenues</b>		
Passenger fares for transit service	\$1,441,214	\$1,491,772
Special fare assistance	43,991	41,306
Non-transportation revenue	<u>127,834</u>	<u>106,323</u>
Total Operating Revenues	<u>1,613,039</u>	<u>1,639,401</u>
<b>Operating Expenses</b>		
Salaries and wages	2,976,418	2,958,770
Fringe benefits	1,219,656	1,120,473
Services	548,543	503,558
Materials and Supplies	855,541	935,697
Utilities	98,603	97,797
Casualty and Liability costs	181,126	163,672
Purchased transportation services	3,391,407	3,325,004
Miscellaneous	81,634	47,338
Depreciation	<u>816,670</u>	<u>632,834</u>
Total Operating Expenses	<u>10,169,598</u>	<u>9,785,143</u>
Operating Loss	<u>(8,556,559)</u>	<u>(8,145,742)</u>
<b>Operating Subsidies</b>		
Local	1,675,978	1,513,554
Investment Income (credited as local subsidies)	83,005	42,600
State	2,821,197	2,686,456
Federal	2,665,049	2,841,092
Loss on Asset Disposal	-	<u>(164,247)</u>
Total Subsidies	<u>7,245,229</u>	<u>6,919,455</u>
Loss Before Contributions & Transfers	(1,311,330)	(1,226,287)
Capital Contributions - Federal & State	3,535,793	565,291
Transfers - Appleton Operating Subsidies	<u>640,199</u>	<u>674,022</u>
<b>Change in net position</b>	2,864,662	13,026
NET position - beginning of year	<u>5,629,096</u>	<u>5,616,070</u>
NET position - end of year	<u>8,493,758</u>	<u>5,629,096</u>

Operating revenues decreased \$26,361 in 2019 due to an approximate 4% decrease in ridership on the fixed route (\$13,900) and a decrease of approximately \$38,960 in ADA paratransit fares,



resulting from a change to the paratransit fare structure and services offered. These changes were implemented to ensure that Valley transit II is in compliance with "origin to destination service" as defined in 49 CFR 37.3 Americans with Disability Act. Valley Transit II services continues to provide primarily curb-to-curb service, with exceptions made for riders whose disability necessitates additional assistance beyond the curb, for a single fare of \$4.00 per ride.

Operating expenses increased by \$384,455, mostly due to increases in payroll expense, purchased transportation and depreciation expense. Payroll expense increased due to collective bargaining agreements for represented staff and pay for performance adjustments for non-represented staff that totaled approximately \$116,800. Purchased transportation costs increased approximately \$66,400 as a result of re-bidding the contract for paratransit service, partially offset by the realignment of the service provided with DOT rules mentioned above. Depreciation expense increased approximately \$183,800 primarily as a result of bus acquisitions during 2019, replacing buses that were fully depreciated.

Based on higher expenses in 2019, Local Shares increased by \$162,424. Most of the increase in local share was paid by the Family Care organizations for administrative charges on ADA paratransit and ancillary programs.

Valley Transit's 2019 net position has increased when compared to 2018. The largest factor contributing to the increase in net position is the nine replacement buses purchased during 2019, as compared to one bus purchased in 2018, resulting in a higher investment in capital assets.

### **Capital Assets**

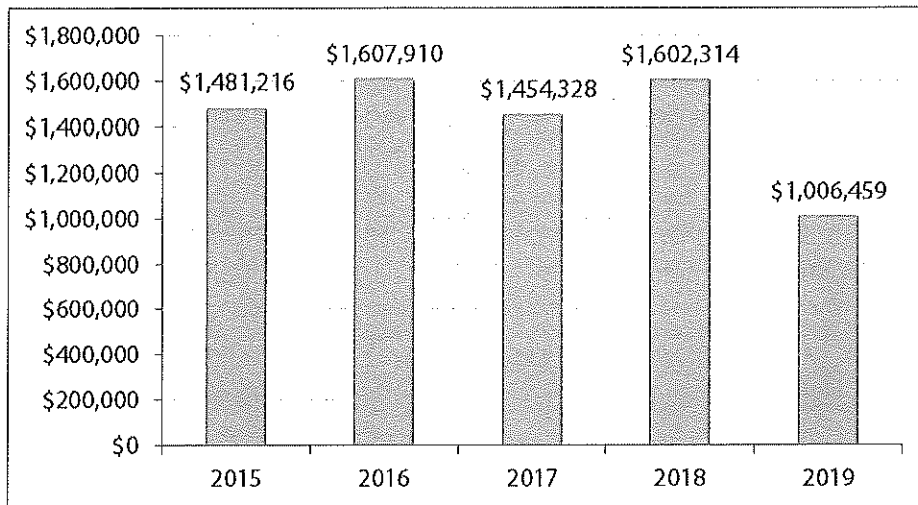
The Federal Transit Administration provided 80% of the funding to purchase Valley Transit's capital assets and therefore has significant interest in their use. The remaining 20% is funded either through Valley Transit's depreciation reserve for replacement equipment or from current year support from the various local governments that participate in Valley Transit.

Net capital assets increased \$3,585,980 during 2019 as the result of capital purchases of \$4,402,650 financed by federal capital grants and local match dollars, offset by depreciation expense of \$816,670. Capital investments in 2019 consisted of nine new buses at a total investment of \$4,053,152, scheduling and dispatch software for paratransit operations (\$141,055), three bus stop shelters (\$20,160), replacement of the generator at the operations facility (\$172,789), and replacement of cameras in and around the transit center (\$15,494).

### **Funded Depreciation Reserve – Restricted Assets**

Restricted Assets 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:



The decrease in the restricted cash during 2019 is due to utilization of the funds for the 20% capital local share of 2019's capital purchases. This is slightly offset by the annual payment of 20% of the depreciation expense by the local funding partners.

### 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: Ronald McDonald, General Manager at 1.920.832.2291 or [Ronald.McDonald@appleton.org](mailto:Ronald.McDonald@appleton.org).

## FINANCIAL STATEMENTS

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# Valley Transit

## City of Appleton, Wisconsin

### STATEMENT OF NET POSITION DECEMBER 31, 2019 WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2018

	2019	2018
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ 654,411	\$ 430,688
Accounts receivable	581,608	372,688
Due from other governments		
State of Wisconsin operating assistance	-	247,556
Federal capital and operating grants	1,501,351	1,228,407
Local governments	3,699	3,517
Inventories	135,670	182,839
Prepaid items	-	46,282
Total current assets	2,876,739	2,511,977
Noncurrent assets		
Restricted assets		
Cash and investments	1,006,459	1,602,314
Other assets		
Net pension asset	-	527,112
Capital assets		
Nondepreciable	891,831	891,831
Depreciable	6,527,776	2,941,796
Total capital assets	7,419,607	3,833,627
Total assets	11,302,805	8,475,030
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related amounts	1,674,260	958,045
Other postemployment related amounts	53,551	58,046
Total deferred outflows of resources	1,727,811	1,016,091
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	385,465	347,491
Accrued and other current liabilities	86,299	70,886
Due to other governments	1,224,358	1,167,949
Compensated absences	156,510	207,716
Special deposits	500	500
Unearned revenue	739,432	600,044
Total current liabilities	2,592,564	2,394,586
Long-term obligations, less current portion		
Compensated absences	140,202	87,671
Net pension liability	620,181	-
Other postemployment benefits	316,819	324,014
Total long-term liabilities	1,077,202	411,685
Total liabilities	3,669,766	2,806,271
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related amounts	859,276	1,046,376
Other postemployment related amounts	7,816	9,378
Total deferred inflows of resources	867,092	1,055,754
<b>NET POSITION</b>		
Investment in capital assets	7,419,607	3,833,627
Restricted	1,006,459	2,129,426
Unrestricted	67,692	(333,957)
Total net position	\$ 8,493,758	\$ 5,629,096

The notes to the financial statements are an integral part of this statement.

# Valley Transit

## City of Appleton, Wisconsin

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	2019	2018
<b>OPERATING REVENUES</b>		
Regular passenger fares	\$ 1,441,214	\$ 1,491,772
Special fares	43,991	41,306
Advertising services	69,325	77,824
Other	58,509	28,499
Total operating revenues	1,613,039	1,639,401
<b>OPERATING EXPENSES</b>		
Salaries and wages	2,976,418	2,958,770
Fringe benefits	1,219,656	1,120,473
Services	548,543	503,558
Materials and supplies		
Fuels and lubricants	418,984	441,840
Tires and tubes	29,069	31,895
Other	407,488	461,962
Utilities	98,603	97,797
Casualty and liability costs	181,126	163,672
Purchased transportation services	3,391,407	3,325,004
Miscellaneous	81,634	47,338
Depreciation	816,670	632,834
Total operating expenses	10,169,598	9,785,143
Operating loss	(8,556,559)	(8,145,742)
<b>NONOPERATING REVENUES</b>		
Interest income	83,005	42,600
Federal operating assistance	2,665,049	2,841,092
State operating assistance	2,821,197	2,686,456
Local operating assistance	1,675,978	1,513,554
Loss on disposal of capital assets	-	(164,247)
Total nonoperating revenues	7,245,229	6,919,455
Loss before contributions and transfers	(1,311,330)	(1,226,287)
Federal capital grants and contributions	3,535,793	565,291
Transfers in - City operating subsidy	640,199	674,022
Change in net position	2,864,662	13,026
Net position - January 1	5,629,096	5,616,070
Net position - December 31	\$ 8,493,758	\$ 5,629,096

The notes to the financial statements are an integral part of this statement.

# Valley Transit

## City of Appleton, Wisconsin

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 1,543,507	\$ 1,547,391
Cash paid for employee wages and benefits	(2,719,964)	(2,884,270)
Cash paid to suppliers	(6,245,085)	(6,229,387)
Net cash used by operating activities	(7,421,542)	(7,566,266)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Federal operating assistance	2,392,105	2,841,092
State operating assistance	3,068,753	2,686,456
Local operating assistance	1,732,205	1,703,640
Local operating assistance - City operating subsidy	640,199	674,022
Net cash provided by noncapital financing activities	7,833,262	7,905,210
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(4,402,650)	(896,168)
Contributed capital - federal	3,535,793	565,291
Net cash used by capital and related financing activities	(866,857)	(330,877)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	83,005	42,600
<b>Change in cash and cash equivalents</b>	(372,132)	50,667
<b>Cash and cash equivalents - January 1</b>	2,033,002	1,982,335
<b>Cash and cash equivalents - December 31</b>	<u>\$ 1,660,870</u>	<u>\$ 2,033,002</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating loss	\$ (8,556,559)	\$ (8,145,742)
Adjustments to reconcile operating loss to net cash used by operating activities		
Depreciation	816,670	632,834
Change in WRS asset/liability	1,147,293	(675,681)
Change in WRS deferred outflow	(716,215)	169,406
Change in WRS deferred inflow	(187,100)	570,493
Change in OPEB liability	(7,195)	53,104
Change in OPEB deferred outflow	4,495	(58,046)
Change in OPEB deferred inflow	(1,562)	9,378
Change in operating assets and liabilities		
Accounts receivables	(208,920)	(213,841)
Inventories and prepaid items	93,451	61,569
Accounts payable	37,974	(97,917)
Accrued and other current liabilities	15,413	13,571
Customer deposits	-	500
Unearned revenue	139,388	121,831
Compensated absences	1,325	(7,725)
Net cash provided used by operating activities	<u>\$ (7,421,542)</u>	<u>\$ (7,566,266)</u>
<b>Reconciliation of cash and cash equivalents to the statement of net position</b>		
Cash and cash equivalents in current assets	\$ 654,411	\$ 430,688
Cash and cash equivalents in restricted assets	1,006,459	1,602,314
<b>Total cash and cash equivalents</b>	<u>\$ 1,660,870</u>	<u>\$ 2,033,002</u>

The notes to the financial statements are an integral part of this statement.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Valley Transit, City of Appleton, Wisconsin ("Transit"), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to 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 Transit are described below:

##### A. REPORTING ENTITY

Valley Transit, an enterprise fund of the City of Appleton, Wisconsin (the "City"), provides public bus transportation in the City and surrounding communities. Transit is governed by the Transit Commission which consists of City council members, citizen representations, and representatives from participating governments. In accordance with GAAP, the financial statements are required to include Transit and any separate component units that have a significant operational or financial relationship with Transit. Transit has not identified any component units that are required to be included in the financial statements in accordance with standards established in GASB Statement No. 61.

##### B. ENTERPRISE FUND

The accounts of Transit are accounted for in an enterprise fund as required by GAAP. An enterprise fund is used to account for government operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability and other purposes.

##### C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Transit's financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

An enterprise fund distinguishes *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. In addition, as described in Note 4.A, Transit also receives operating subsidies from state, local and federal governments. The principal operating revenues of Transit are charges to customers for services. Operating expenses include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

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 Transit is reported as revenues on the statements of revenues, expenses and changes in net position.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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All preventative maintenance on vehicles and buildings are eligible for funding under federal capital grants. In the year these items are purchased, they are recorded as operating expenses and the related capital grants are recorded as capital cost of maintenance, operating and capital assistance.

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

#### **D. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION**

##### **1. Cash and Investments**

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

Transit is included in the City's investment policy which follows state statutes for allowable investments.

##### **2. Restricted Cash**

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 will be used for future purchases of capital items.

##### **3. Accounts Receivable**

Transit considers receivables from government units to be fully collectible. 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.

##### **4. Inventories**

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

##### **5. Prepaid Items**

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

##### **6. Capital Assets**

Capital assets, which include property, plant and equipment assets, are reported in the financial statements. Capital assets are defined by Transit as assets with an initial, individual costs of \$5,000 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.



# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

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Capital assets of Transit are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	25
Vehicles	3 - 15
Shop equipment	2 - 10
Office equipment	3 - 10
Shelters and signs	5 - 10

**7. Compensated Absences**

It is Transit's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. All vacation and sick leave is accrued when incurred in the fund financial statements.

**8. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

**9. Unearned Revenues**

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

**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.

**11. Other Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the Total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's Other Postemployment Benefit Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

**12. Net Position**

Equity is classified as net position and displayed in three components:

- ▶ **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- ▶ **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

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- **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

#### E. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

#### F. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the financial statements to provide an understanding of changes in Transit's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

#### G. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform to the presentation in the current year financial statements with no change in previously reported net position or changes in net position.

### NOTE 2: DETAILED NOTES ON ALL FUNDS

#### A. CASH AND INVESTMENTS

Transit cash and investments are commingled with the entire City; therefore, individual fund bank balances cannot be determined. Please refer to the City's financial statements for further information.

The City's Comprehensive Annual Financial Report can be reviewed at [www.appleton.org/government/finance](http://www.appleton.org/government/finance).

#### B. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled \$1,006,459 and consisted of cash and investments held for the following purpose:

Description	Amount	Purpose
Depreciation	<u>\$ 1,006,459</u>	To be used for the replacement of capital assets of Valley Transit

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

#### C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, nondepreciable:				
Land	\$ 891,831	\$ -	\$ -	\$ 891,831
Capital assets, depreciable:				
Buildings and improvements	4,004,746	188,283	5,000	4,188,029
Machinery and equipment	10,452,284	4,214,367	2,114,910	12,551,741
Subtotals	14,457,030	4,402,650	2,119,910	16,739,770
Less accumulated depreciation for:				
Buildings and improvements	3,708,827	51,931	5,000	3,755,758
Machinery and equipment	7,806,407	764,739	2,114,910	6,456,236
Subtotals	11,515,234	816,670	2,119,910	10,211,994
Total capital assets, depreciable, net	2,941,796	3,585,980	-	6,527,776
Capital assets, net	\$ 3,833,627	\$ 3,585,980	\$ -	\$ 7,419,607

#### D. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of Transit for the year ended December 31, 2019:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Compensated absences	\$ 295,387	\$ 209,041	\$ 207,716	\$ 296,712	\$ 156,510

#### E. PENSION PLAN

##### 1. 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 1200 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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/16) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

#### 2. 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
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

#### 3. 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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. 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 contribution unless provided for by an existing collective bargaining agreement.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

During the year ended December 31, 2019, the WRS recognized \$182,258 in contributions from Transit.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, Transit reported a liability of \$620,181 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. Transit's proportion of the net pension liability was based on Transit's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, Transit's proportion was 0.01743214%, which was a decrease of 0.00032101% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, Transit recognized pension expense of \$416,823.

At December 31, 2019, Transit reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 483,027	\$ 853,817
Net differences between projected and actual earnings on pension plan investments	905,731	-
Changes in assumptions	104,540	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	558	5,459
Employer contributions subsequent to the measurement date	180,404	-
Total	<u>\$ 1,674,260</u>	<u>\$ 859,276</u>

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

\$180,404 reported as deferred outflows related to pension resulting from Transit'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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Expense
2020	\$ 228,789
2021	56,613
2022	100,953
2023	248,225
Total	<u>\$ 634,580</u>

#### 5. Actuarial Assumptions

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2017
Actuarial cost method:	Entry Age
Asset valuation method:	Fair Value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases:	
Inflation	3.0%
Seniority/Merit	0.01% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

**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:

	Current Asset Allocation %	Long-term Expected Nominal Rate of Return %	Long-term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Global equities	49%	8.1%	5.5%
Fixed income	24.5%	4.0%	1.5%
Inflation sensitive assets	15.5%	3.8%	1.3%
Real estate	9%	6.5%	3.9%
Private equity/debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. equities	70%	7.6%	5.0%
International equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.0%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability as opposed to a discount of rate of 7.2% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a long-term municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 members 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.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

**Sensitivity of Transit's proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents Transit's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what Transit'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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase to Discount Rate (8.0%)
Transit's proportionate share of the net pension liability (asset)	\$ 2,464,663	\$ 620,181	\$ (751,335)

**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://etf.wi.gov/publications/cafr.htm>.

#### 6. Payables to the Pension Plan

At December 31, 2019, Transit reported no outstanding contributions to the pension plan for the year ended December 31, 2019.

#### F. OTHER POSTEMPLOYMENT BENEFITS

##### Single-employer Defined Postemployment Benefit Plan

###### *Plan Description*

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 retiree (or other qualified terminated employees) at blended premium rates. This results in another postemployment benefit (OPEB) for retirees, commonly referred to as an implicit rate subsidy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

###### *Benefits Provided*

Employees and their eligible dependents can elect to continue medical coverage into retirement on the City's group plan on a pay-all basis. The City does not pay any portion of the cost of coverage. Coverage continues until the retiree reaches Medicare eligibility given that the required contributions are paid.

###### *Employees Covered by Benefit Terms*

At December 31, 2019, the following employees of the City were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	65
Active employees	564
	<u>629</u>

###### *Contributions*

Certain retired plan members and beneficiaries currently receiving benefits are required to pay the entire cost of insurance premiums based on the employee group and their retirement date.

###### *Total OPEB Liability*

Transit's total OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the Total OPEB liability was determined by an actuarial valuation as of January 1, 2018.



# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

**Actuarial Assumptions.** The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	3.0%
Salary increases:	4.0%
Investment rate of return:	3.64%
Healthcare cost trend rates:	5.5% for 2019 decreasing to an ultimate rate of 4.5% by 2029

Mortality rates are the same as those used in the December 31, 2017 Wisconsin Retirement System's (WRS) actuarial valuation report.

The actuarial assumptions used in the January 1, 2018 valuation were based on the "Wisconsin Retirement System 2012 - 2014 Experience Study".

The long-term expected rate of return on OPEB plan investments was valued at 3.64%. A blend of expected earnings on Transit funds and the current yield for 20 year tax-exempt AA Municipal bond rate or higher as of the measurement date was used for all years of benefit payments.

**Discount Rate.** The discount rate used to measure the total OPEB liability was 3.64%. The projection of cash flows used to determine the discount rate assumed that Transit contributions will be made at rates equal to the actuarially determined contribution rates.

#### *Changes in the Total OPEB Liability*

	Increase (Decrease) Total OPEB Liability (a)
Balance at December 31, 2018	\$ 324,014
Changes for the year:	
Service cost	18,154
Interest	10,714
Difference between expected & actual experience	-
Changes of assumptions and other inputs	5,772
Benefit payments	(24,371)
Other changes	(17,464)
Net changes	(7,195)
Balance at December 31, 2019	\$ 316,819

**Sensitivity of the total OPEB liability to changes in the discount rate.** The following presents the total OPEB liability of Transit, as well as what Transit's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.26%) or 1-percentage-point higher (4.26%) than the current rate:

	1% Decrease to Discount Rate (2.26%)	Current Discount Rate (3.26%)	1% Increase to Discount Rate (4.26%)
Total OPEB liability	\$ 297,947	\$ 316,819	\$ 336,945

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.** The following presents the total OPEB liability of Transit, as well as what Transit's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare cost trend rates:

	1% Increase	Healthcare Cost Trend Rates	1% Decrease
Total OPEB liability	\$ 348,508	\$ 316,819	\$ 289,490

#### ***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended December 31, 2019, Transit recognized OPEB expense of \$34,970. At December 31, 2019, Transit reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 40,127	\$ -
Changes in assumptions	13,424	7,816
Total	<u>\$ 53,551</u>	<u>\$ 7,816</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

Year Ended December 31,	Expense
2020	\$ 6,114
2021	6,114
2022	6,114
2023	6,114
2024	6,114
2025-2028	15,165
Total	<u>\$ 45,735</u>

#### ***Payable to the OPEB Plan***

At December 31, 2019, Transit reported no outstanding contributions to the Plan required for the year ended December 31, 2019.

#### ***Plan Financial Report***

The Plan does not prepare a separate standalone financial report.

#### **G. NET POSITION**

The Transit reports restricted net position at December 31, 2019 as follows:

Restricted for	
Depreciation reserve	<u>\$ 1,006,459</u>

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

#### DECEMBER 31, 2019

#### NOTE 4: OTHER INFORMATION

##### A. OPERATING SUBSIDIES AND TRANSFERS

Transit receives operating subsidies from the federal, state, and local governments. 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. 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, included restricted capital funding, realized for 2019 amounted to an investment gain of \$83,005. At the end of the year, actual operating costs are allocated between the various local governmental units based on the number of hours of services provided to each. Any excess payments are recorded as payables, or deficiencies as receivables.

Operating assistance for 2019 was as follows:

Governmental Unit	Amount
Federal	\$ 2,061,086
Federal - capital maintenance	460,874
Federal - enhanced mobility of seniors and individuals with disabilities	142,157
State of Wisconsin	2,708,742
State of Wisconsin - paratransit aid	112,455
Local	
City of Appleton (reported as transfer)	640,199
City of Appleton share of investment return	83,005
Town of Buchanan	13,662
City of Kaukauna	25,827
Village of Kimberly	16,803
City of Menasha	43,537
Fox Crossing	49,543
Fox Crossing - Elderly	6,926
City of Neenah	86,891
City of Neenah - Elderly	37,876
Village of Little Chute	19,281
Town of Grand Chute	133,242
Town of Greenville	1,751
Winnebago County - Elderly	2,205
Outagamie County - Link	81,183
Special transportation - Outagamie County	237,092
Special transportation - Winnebago County	63,588
Special transportation - Calumet County	16,298
Appleton Downtown Inc. - Trolley	13,811
Connector	64,775
Special transportation - Family Care	761,687
Total	<u>\$ 7,884,496</u>

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

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#### **B. RISK MANAGEMENT**

Transit is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Transit completes an annual review of its insurance coverage to ensure adequate coverage. A description of Transit's risk management programs is presented below:

##### **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 \$500,000 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 \$112,764 in 2019 and \$115,760 in 2018. The City's Comprehensive Annual Financial Report contains additional information about the insurance fund and the City's risk management policies.

##### **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 2019, 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 \$2,500,000 and reinsures \$4,500,000 with Great American Insurance. In addition, the City's policy provides for \$25,000 per person and \$50,000 per accident in uninsured 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 2018 and 2019, Transit Mutual returned surplus to Valley Transit pursuant to its surplus management policy; in addition, dividends were paid to Valley Transit in 2018 and 2019.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

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The City's share of this corporation is 4.89% for auto liability and 3.37% 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 54912-1135 or by email from [pamela@transitmatal.com](mailto:pamela@transitmatal.com).

#### Health Insurance

The City provides health and dental care benefits to employees through a self-funded plan with specific insurance coverage. The plan is 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 procedures.

#### C. COMMITMENTS AND CONTINGENCIES

From time to time, Transit is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Transit's Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on Transit's financial position or results of operations.

#### Paratransit service contracts

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

#### Long term contract - Running, Inc.

In 2019, Transit entered into a long-term contract with Running, Inc. to provide Paratransit services. The contract is effective July 1, 2019 and through June 30, 2022 and allows for fixed rate payments based on one way trips. The contract includes the option to extend for up to two additional one year periods.

#### Grants

Transit participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under the Uniform Guidance has been conducted but final acceptance is still pending. Accordingly, Transit's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although Transit expects such amounts, if any, to be immaterial.

#### Coronavirus Disease (COVID-19) Pandemic

Subsequent to the year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Valley Transit of the City of Appleton, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness, costs on shortages of personnel and ridership revenue declines on bus routes. Management believes Valley Transit is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to the year-end and are still developing.

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

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#### D. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after June 15, 2021. Transit is currently evaluating the impact this standard will have on the financial statements when adopted.

## REQUIRED SUPPLEMENTARY INFORMATION

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# Valley Transit

## City of Appleton, Wisconsin

### SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS \*

	2019	2018
Total OPEB liability		
Service cost	\$ 18,143	\$ 17,672
Interest	10,714	8,613
Changes of benefit terms	-	-
Differences between expected and actual experience	-	53,881
Changes of assumptions	5,772	5,188
Benefit payments	(24,371)	(27,644)
Other changes	(17,453)	(4,606)
Net change in total OPEB liability	(7,195)	53,104
Total OPEB liability - beginning	324,014	270,910
Total OPEB liability - ending	<u>\$ 316,819</u>	<u>\$ 324,014</u>
Covered-employee payroll	\$ 2,995,492	\$ 2,067,524
County's total OPEB liability as a percentage of covered-employee payroll	10.58%	15.67%

\* The amounts presented for each fiscal year were determined as of the current fiscal year end. Amounts for prior years were not available.

See notes to required supplementary information.



# Valley Transit

## City of Appleton, Wisconsin

### SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.01777468%	\$ (435,909)	\$ 1,976,149	22.06%	102.74%
12/31/15	0.01902319%	292,873	2,091,058	14.01%	98.20%
12/31/16	0.01902499%	148,569	2,048,179	7.25%	99.12%
12/31/17	0.01775315%	(527,112)	2,012,410	26.19%	102.93%
12/31/18	0.01743214%	620,181	2,067,524	30.00%	96.45%

### SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 181,575	\$ 181,575	\$ -	\$ 2,091,058	8.68%
12/31/16	178,393	178,393	-	2,048,179	8.71%
12/31/17	173,669	173,669	-	2,012,410	8.63%
12/31/18	182,915	182,915	-	2,067,524	8.85%
12/31/19	180,404	180,404	-	2,046,949	8.81%

See notes to required supplementary information

# Valley Transit

## City of Appleton, Wisconsin

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 2019

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#### A. WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in the WRS.

Actuarial assumptions are based upon an experience study conducted in 2018 using experiences from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop the total pension liability changed including the discount rate, long-term expected rate of return, post retirement adjustment, wage inflation rate, mortality and separate rates.

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.

#### B. OTHER POSTEMPLOYMENT BENEFIT PLANS

##### *Single-employer Defined Postemployment Benefit Plan*

In addition to changes required by GASB Statement No. 75, the updated actuarial valuation decreased the discount rate used from 3.64% to 3.26%. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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.

## SUPPLEMENTARY INFORMATION

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# Valley Transit

## City of Appleton, Wisconsin

### DETAILED SCHEDULE OF REVENUES AND EXPENSES - REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

REVENUE			
	2019	2018	
401 - Passenger fares to transit service	\$ 1,441,214	\$ 1,491,772	
402 - Special fare assistance	43,991	41,306	
406 - Auxiliary transportation revenue			
Advertising	69,325	77,824	
407 - Non-transportation revenue			
Rental of buildings and other property	6,000	6,317	
Other	52,509	22,182	
409 - Local operating assistance	2,335,146	2,166,368	
409 - Local operating assistance - donations	63,985	63,808	
411 - State operating assistance - current year	2,708,742	2,577,210	
411 - State operating assistance - paratransit aid	112,455	109,246	
413 - Federal operating assistance	2,410,048	2,531,551	
413 - Federal operating assistance - ADA	63,395	83,621	
413 - Federal operating assistance - capital maintenance	191,606	225,920	
Total revenue	<u>9,498,416</u>	<u>9,397,125</u>	
EXPENSES BY OBJECT CLASS TOTAL			
501 - Labor			
Operators' wages	1,967,256	1,873,158	
Other salaries and wages	1,009,162	1,085,612	
502 - Fringe benefits	1,219,656	1,120,473	
503 - Services	548,543	503,558	
504 - Materials and supplies			
Fuels and lubricants	418,984	441,840	
Tires and tubes	29,069	31,895	
Other	407,488	461,962	
505 - Utilities	98,603	97,797	
506 - Casualty and liability costs	181,126	163,672	
508 - Purchased transportation services	3,391,407	3,325,004	
509 - Miscellaneous	81,634	47,338	
513 - Depreciation	816,670	632,834	
Total expenses	<u>10,169,598</u>	<u>9,785,143</u>	
EXCESS OF EXPENSES OVER REVENUES FOR THE YEAR *	<u>\$ (671,182)</u>	<u>\$ (388,018)</u>	

\* Excludes capital contributions shown on Statement of Revenues, Expenses and Changes in Net Position

# Valley Transit

## City of Appleton, Wisconsin

### STATEMENT OF REVENUES AND EXPENSES - BUDGET TO ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)	2018 Actual
	Original	Final			
<b>OPERATING REVENUES</b>					
Passenger fares and special fare assistance	\$ 1,694,588	\$ 1,694,588	\$ 1,485,205	\$ (209,383)	\$ 1,533,078
Non-transportation revenue	131,335	125,335	127,834	2,499	106,323
Total operating revenues	1,825,923	1,819,923	1,613,039	(206,884)	1,639,401
<b>OPERATING EXPENSES (EXCLUDING DEPRECIATION)</b>					
Labor and fringe benefits					
Operators' wages	2,211,100	2,211,100	1,967,256	243,844	1,873,158
Other salaries and wages	862,090	862,090	1,009,162	(147,072)	1,085,612
Fringe benefits	1,257,585	1,257,585	1,219,656	37,929	1,120,473
Total labor and fringe benefits	4,330,775	4,330,775	4,196,074	134,701	4,079,243
Services	2,508,854	11,910,999	548,543	11,362,456	503,558
Materials and supplies					
Fuels	605,000	605,000	400,292	204,708	425,673
Lubricants	25,000	25,000	18,692	6,308	16,167
Tires and tubes	49,500	48,565	29,069	19,496	31,895
Revenue equipment maintenance	178,000	178,000	227,591	(49,591)	334,301
Building and grounds maintenance	108,871	111,672	107,319	4,353	126,498
General office	12,499	9,698	72,578	(62,880)	1,163
Total materials and supplies	978,870	977,935	855,541	122,394	935,697
Utilities					
Electric	55,000	55,000	50,239	4,761	48,635
Gas	25,000	25,000	17,250	7,750	17,206
Water	7,850	7,850	7,805	45	7,498
Telephone	9,600	9,600	10,020	(420)	12,508
Other	12,525	12,525	13,289	(764)	11,950
Total utilities	109,975	109,975	98,603	11,372	97,797
Casualty and liability costs					
Physical damage	16,163	16,163	8,535	7,628	5,688
Public liability and property	210,843	210,843	172,591	38,252	157,984
Total casualty and liability costs	227,006	227,006	181,126	45,880	163,672
Purchased transportation services	1,975,740	1,975,740	3,391,407	(1,415,667)	3,325,004
Miscellaneous					
Dues and subscriptions	6,858	6,858	14,862	(8,004)	8,562
Advertising and promotion	50,309	50,309	18,883	31,426	17,542
Training/other miscellaneous	29,664	29,664	47,889	(18,225)	21,234
Total miscellaneous	86,831	86,831	81,634	5,197	47,338
Total operating expenses (excluding depreciation)	10,218,051	19,619,261	9,352,928	10,266,333	9,152,309
<b>EXCESS OF OPERATING EXPENSES (EXCLUDING DEPRECIATION) OVER OPERATING REVENUES FOR THE YEAR</b>	<u>\$ (8,392,128)</u>	<u>\$ (17,799,338)</u>	<u>\$ (7,739,889)</u>	<u>\$ 10,059,449</u>	<u>\$ (7,512,908)</u>

\* Budget numbers reflect the City's approved budget excluding current year capital and capital carryover

# Valley Transit

## City of Appleton, Wisconsin

### RECONCILIATION OF REVENUES AND EXPENSES TO WISDOT AND FEDERAL RECOGNIZED REVENUES AND EXPENSES - REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2019

	Per WisDOT Guidelines	Per Federal Guidelines
Total revenues including operating assistance per statement of revenues, expenses and changes in net position	\$ 13,034,260	\$ 13,034,260
Less: Unrecognized Revenues		
Local operating subsidies	2,399,182	2,399,182
Federal operating subsidy (including capital maintenance)	2,665,049	2,665,049
Federal capital	3,535,793	3,535,793
State operating subsidy	2,708,742	2,708,742
State paratransit aid	112,455	112,455
Advertising services	-	69,325
Other (Non-transportation revenues)	58,509	58,509
Total Unrecognized revenues	11,479,730	11,549,055
<b>ADJUSTED REVENUES</b>	<b>\$ 1,554,530</b>	<b>\$ 1,485,205</b>
Total expenses per statement of revenues, expenses and changes in net position	\$ 10,169,598	\$ 10,169,598
Less: Unrecognized Expenses		
Depreciation	816,670	816,670
Capital maintenance *	191,606	191,606
Federal operating assistance - 5310 ADA	63,395	63,395
Contra-expenses	33,870	33,870
WisDOT Paratransit Costs - not eligible	112,455	112,455
Total WisDOT unrecognized expenses	1,217,996	1,217,996
<b>RECOGNIZED EXPENSES</b>	<b>\$ 8,951,602</b>	<b>\$ 8,951,602</b>
<b>RECOGNIZED DEFICITS</b>	<b>\$ (7,397,072)</b>	<b>\$ (7,466,397)</b>

\* Represents 100% of operating costs funded through capital maintenance program (excludes capitalized assets)

# Valley Transit

## City of Appleton, Wisconsin

### COMPUTATION OF THE DEFICIT DISTRIBUTION AMONG THE SUBSIDY GRANTORS FOR THE YEAR ENDED DECEMBER 31, 2019

#### STATE SHARE

WisDOT recognized deficit	\$ 7,397,072	
Less: Federal share	<u>2,586,646</u>	
Non-federal share of WisDOT deficit		<u>\$ 4,810,426</u>
WisDOT recognized expenses	\$ 8,951,602	
Maximum federal and state	60.00%	
Recognized expenses	<u>5,370,961</u>	
Less: Federal share	<u>2,586,646</u>	
Non-Federal share		<u>\$ 2,784,315</u>
City of Appleton and other local subsidies	<u>\$ 2,399,182</u>	
5 Times operating subsidy		<u>\$ 11,995,910</u>
WisDOT Contract Amount		<u>\$ 2,703,476</u>
WisDOT share		<u>\$ 2,703,476</u>

#### FEDERAL SECTION 5307 SHARE

Federally recognized expenses	\$ 7,466,397	
Maximum federal percentage	50.00%	
50% of federal deficit		<u>\$ 3,733,199</u>
Federally recognized deficit	\$ 7,466,397	
Less WisDOT share	<u>2,703,476</u>	
Non-WisDOT share		<u>\$ 4,762,921</u>
Maximum contract amount		
Capital cost of third party contracting	\$ 131,401	
Preventative maintenance	460,874	
Operating assistance	<u>1,994,371</u>	
Total federal funds		<u>\$ 2,586,646</u>
Federal share		<u>\$ 2,586,646</u>

#### SUMMARY OF 2019 FUNDING

	Received in 2019	Receivable (payable) 12/31/19	Total
Federal section 5307 assistance	\$ 1,504,599	\$ 1,082,047	\$ 2,586,646
State assistance	2,708,742	-	2,708,742
Local assistance	<u>3,326,042</u>	<u>(1,224,358)</u>	<u>2,101,684</u>
Total funding	<u>\$ 7,539,383</u>	<u>\$ (142,311)</u>	<u>\$ 7,397,072</u>

ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR FINANCIAL STATEMENTS

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CliftonLarsonAllen LLP  
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## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Valley Transit (the "Transit") a fund of the City of Appleton, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Transit's financial statements, and have issued our report thereon which includes an emphasis of matter paragraph as indicated on page 2 dated June 16, 2020.

### INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

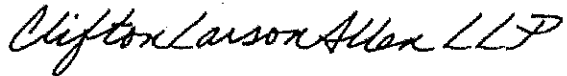
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

### COMPLIANCE AND OTHER MATTERS

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

#### PURPOSE OF THIS REPORT

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Green Bay, Wisconsin

June 16, 2020

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,  
an SEC-registered investment advisor. | CliftonLarsonAllen LLP





## **Illustrative Agreed-Upon Procedures Report for Full Reporter to Meet the Requirements of the 2018 National Transit Database (NTD) Policy Manual for a Financial Data Review**

### Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and  
Common Council  
Valley Transit  
City of Appleton and the  
Federal Transit Administration

We have performed the procedures enumerated below, on the application of the requirements of the Federal Transit Administration (FTA) as set forth in its applicable National Transit Database (NTD) Uniform System of Accounts (USOA) by the Valley Transit, City of Appleton, Wisconsin (the Organization) for the fiscal year ended December 31, 2018. Such procedures, which were agreed to by the management of the Organization and the FTA, were performed to assist the Organization and FTA in determining conformance with USOA requirements based on the following assertion by the Organization's management:

The accounting system from which the NTD reports for the year ended December 31, 2018, were derived, uses the accrual basis of accounting and is directly translated, using a clear audit trail, to the accounting treatment and categories specified by the USOA.

The Organization's management is responsible for conformance with the requirements described above. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures and associated findings are as follows:

#### **1. Procedure: NTD Crosswalk**

- a. Obtain the following NTD Reporting Forms prepared by management for the year ended December 31, 2018:
  - NTD Form F-10, Sources of Funds – Funds Expended and Funds Earned (USOA Section 2)
  - NTD Form F-20, Uses of Capital (USOA Section 3)
  - NTD Form F-30, Operating Expenses (USOA Section 4, 5, and 6 and Appendix A)
  - NTD Form F-40, Operating Expenses Summary
  - NTD Form F-60, Financial Statement

- b. Obtain the reconciliation documentation management prepares (referred to as “the crosswalk” throughout this report) to reconcile the chart of accounts, general ledger, and/or trial balance and other supporting documents such as Excel spreadsheets (collectively referred to as the accounting system) to the respective NTD Reporting Forms identified above.
- c. Inquire of management as to whether the crosswalk obtained in procedure 1.b is supported by the accounting system.
- d. For a transit agency that is part of a larger reporting entity, inquire of management as to whether the crosswalk includes the full cost of providing transit service, including costs incurred by the larger reporting entity to specifically support the agency’s transit service.
- e. Inspect the crosswalk to determine that it incorporates NTD reporting using the applicable modes and types of service identified in the bulleted list below:
  - Sources of Funds, Form F-10 – Funding sources, passenger fares by mode and service type, passenger fares by passenger paid or by organization paid fares, revenue object class, and funds expended on operations and capital fund types
  - Uses of Capital, Form F-20 - Type of use, asset classifications, and modes and service types
  - Operating Expenses, Form F-30 - Modes, service types, object classes and functions
  - Operating Expenses Summary, Form F-40 - Expense reconciling items
  - Financial Statement, Form F-60 - Current assets, non-current assets, deferred outflows of resources, current liabilities, non-current liabilities, and deferred inflows of resources.

**Findings:**

No exceptions were found as a result of this procedure.

**2. Procedure: Accrual Accounting**

- a. Obtain the most recent audited financial statements that include the transit agency and inspect the notes to the financial statements to determine whether the accrual basis of accounting was used.
- b. Inquire of management as to whether the accrual basis of accounting has continued to be used since the last audited reporting period and that it is used for NTD reporting in the current period.
- c. If the notes to the financial statements indicate that an accrual basis of accounting is not being used, or the results of the inquiry to management in procedure 2.b indicate the accrual basis of accounting is not being used in the current period, inspect the crosswalk to determine that the transit agency made adjustments to convert to an accrual basis for NTD reporting.

**Findings:**

No exceptions were found as a result of this procedure.

**3. Procedure: Sources of Funds (Form F-10)**

- a. Trace and agree total sources of funds from Form F-10 to revenue reported in the accounting system using the crosswalk.
- b. Inspect the crosswalk for a written reconciliation between total revenues reported in the audited financial statements or the accounting system and the total revenues reported on Form F-10.
- c. Trace and agree the two largest directly generated fund passenger fare revenue modes (all service types) from Form F-10 to the accounting system.



- d. Trace and agree the largest revenue object class (other than passenger fares) in the following major categories of funds from Form F-10 to the accounting system: (1) Local Government; (2) State Government; (3) Federal Funds; and (4) Other Directly Generated Funds (i.e., 4100 and 4200 combined).
- e. Inspect the crosswalk to determine that it identifies, evaluates, and classifies financial transactions into categories of funds expended on operations and funds expended on capital (USOA Section 2) for the reporting year.

**Findings:**

No exceptions were found as a result of this procedure.

**4. Procedure: Uses of Capital (Form F-20)**

- a. Obtain accounting system documentation on capital asset additions for the reporting period.
- b. Trace and agree total uses of capital from Form F-20 to the crosswalk reconciliation of total capital asset additions.
- c. Trace and agree types of use (existing service and expansion of service) from Form F-20 to the crosswalk or other supporting documentation reflecting the nature of the uses of capital.
- d. Trace and agree asset classifications (guideway, revenue vehicles, etc.) from Form F-20 to the crosswalk or other documentation reflecting the assets classes of capital additions.
- e. For the largest mode/service type, trace and agree the type of use classification and asset classification from Form F-20 to the crosswalk or other documentation reflecting the uses of capital.
- f. If capital projects support multiple modes/types of services or and/or asset classifications, inquire of management as to whether management reported the use of capital considering the predominant use rules as described in the “Predominant Use” section of the 2018 NTD Policy Manual.
- g. If capital projects involve: 1) Rehabilitation/Reconstruction/Replacement/Improvement for Existing Service; and 2) Expansion of Service; inquire of management as to whether project costs were allocated between the two project purposes and whether such allocation was documented in the crosswalk or other supporting documentation.

**Findings:**

No exceptions were found as a result of this procedure.

**5. Procedure: Operating Expenses (Form F-30)**

- a. For the two largest modes/type of services, trace and agree functions (vehicle operations, vehicle maintenance, etc.) from Form F-30 to the crosswalk or other written documentation of functional expenses.
- b. For the two largest modes/type of services, trace and agree object classes (natural expenses) from Form F-30 to the crosswalk or other written documentation of object class categories.
- c. If management allocated shared operating expenses, inquire of management as to whether (1) the operating expenses are split between direct and shared costs; (2) shared costs were allocated across modes, services types and functions, (3) the allocation was documented in the crosswalk or other supporting documentation; and (4) the driving variables used are updated annually.

**Findings:**

No exceptions were found as a result of this procedure.

**6. Procedure: Operating Expenses Summary (Form F-40)**

- a. Obtain total expenses from the accounting system for the reporting period. Trace and agree total expenses from Form F-40 to the accounting system using the crosswalk.
- b. Trace and agree the reconciling items appearing on Form F-40 through the crosswalk to the accounting system.

**Findings:**

No exceptions were found as a result of this procedure.

**7. Procedure: Financial Statement (Form F-60)**

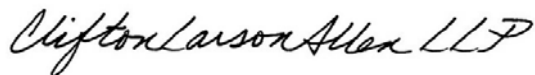
- a. Trace and agree (1) Current Assets; (2) Non-Current Assets; (3) Deferred Outflows of Resources; (4) Current Liabilities; (5) Non-Current Liabilities; and (6) Deferred Inflows of Resources appearing on Form F-60 to the crosswalk or other supporting documentation.

**Findings:**

Not Applicable.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, the Organization's conformance with the requirements described above, for the year ended December 31, 2018. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 10, 2020

City of Appleton  
VALLEY TRANSIT INCOME STATEMENT  
For Six Months Ending June 30, 2020

Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	2020 Amended Budget	2020 % of Total Budget
<b>REVENUES</b>						
Bus Fare Revenue	33,821	56,372	282,870	386,551	943,218	29.99%
Paratransit Fare Revenue	26,560	54,547	198,978	371,475	705,830	28.19%
Total Fare Revenue	60,381	110,919	481,848	758,026	1,649,048	29.22%
Other Charges for Service	13,280	6,470	28,415	36,017	65,000	43.72%
Other Revenues	1,000	828	22,671	17,834	14,000	161.94%
TOTAL REVENUES	74,661	118,217	532,934	811,877	1,728,048	30.84%
<b>EXPENSES BY LINE ITEM</b>						
Regular Salaries & Labor pool alloc	208,265	197,647	1,309,287	1,246,889	3,056,469	42.84%
Call Time	-	-	-	-	-	0.00%
Overtime	8,007	16,421	51,424	146,300	72,879	70.56%
Incentive Pay	-	-	-	(1,790)	1,335	0.00%
Other Compensation	-	-	924	1,050	-	0.00%
Fringes	82,821	78,373	497,051	503,423	1,246,877	39.86%
Unemployment Compensation	2,932	212	7,643	2,143	-	0.00%
Salaries & Fringe Benefits	302,024	292,653	1,866,330	1,898,015	4,377,560	42.63%
Training & Conferences	5,691	738	10,327	4,841	25,000	41.31%
Employee Recruitment	287	143	1,957	1,614	4,200	46.61%
Parking Permits	-	-	-	-	-	0.00%
Office Supplies	96	303	1,074	2,332	5,000	21.48%
Subscriptions	-	75	1,430	345	964	148.29%
Memberships & Licenses	525	331	6,956	6,191	18,220	38.18%
Postage & Freight	2	57	115	812	4,300	2.67%
Awards & Recognition	108	34	108	830	930	11.59%
Food & Provisions	-	192	986	943	1,240	79.53%
Insurance	15,970	19,971	147,575	71,055	228,024	42.02%
Insurance dividend & return of surplus	-	(4,877)	(51,753)	(19,508)	-	0.00%
Depreciation Expense	71,985	56,022	431,910	336,132	882,507	48.94%
Administrative Expenses	94,664	72,989	550,685	405,587	1,170,385	47.05%
Landscape Supplies	856	685	916	685	3,000	30.53%
Shop Supplies & Tools (& misc)	3,404	1,438	24,437	21,385	53,200	45.93%
Printing & Reproduction	638	1,322	16,349	6,803	27,136	60.25%
Uniforms	294	52	7,351	3,425	9,220	79.73%
Gas Purchases	24,578	33,831	131,244	196,334	582,500	22.53%
Safety Supplies	3,244	-	9,894	-	500	1978.87%
Vehicle & Equipment Parts	19,540	16,680	110,488	95,662	244,500	45.19%
Miscellaneous Equipment	2,401	79	4,801	2,644	26,600	18.05%
Signs	1,080	-	1,080	17,510	12,000	9.00%
Supplies & Materials	56,035	54,087	306,560	344,448	958,656	31.98%
Accounting/Audit	-	-	-	-	10,500	0.00%
Bank Services	277	226	1,262	1,112	3,000	42.05%
Consulting Services	-	-	4,404	-	10,000	0.00%
Collection Services	283	179	1,486	925	4,600	32.31%
Contractor Fees	151,789	272,648	1,132,657	1,731,186	3,845,837	29.45%
Temp Help	-	3,262	-	19,885	5,000	0.00%
Advertising	2,226	-	10,056	2,691	50,309	19.99%
Health Services	200	689	3,874	5,033	9,200	42.11%
Snow Removal Services	-	-	11,191	32,324	30,000	37.30%
Laundry Services	985	559	4,578	4,238	8,871	51.61%



City of Appleton  
VALLEY TRANSIT INCOME STATEMENT  
For Six Months Ending June 30, 2020

Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	2020 Amended Budget	2020 % of Total Budget
Other Contracts/Obligations	15,850	3,097	26,472	6,229	100,990	26.21%
Purchased Services	171,609	280,660	1,195,979	1,803,623	4,078,307	29.33%
Electric	(470)	3,720	23,835	27,734	50,225	47.46%
Gas	-	432	10,728	14,547	17,500	61.30%
Water	1,856	-	4,670	2,432	7,850	59.49%
Waste Disposal/Collection	695	-	1,807	941	3,200	56.47%
Stormwater	2,015	-	5,340	3,139	9,401	56.80%
Telephone	1,488	760	7,677	4,334	17,700	43.37%
Utilities	5,584	4,912	54,055	53,127	105,876	51.06%
Building/Grounds Repair & Maintenance	-	325	2,976	1,502	-	0.00%
Vehicle Repair & Maintenance	1,390	-	12,966	3,738	14,950	86.73%
Equipment Repair & Maintenance	616	450	4,891	23,299	26,566	18.41%
FMD Charges & Material	-	-	62,210	51,288	137,397	45.28%
Software Support	225	4,093	17,439	31,521	57,800	30.17%
CEA Equipment Rental	-	-	-	-	2,000	0.00%
Repairs & Maintenance	2,231	4,868	100,481	111,348	238,713	42.09%
Total Operating Expenses	632,147	710,169	4,074,091	4,616,148	10,929,497	37.28%
OPERATING INCOME (LOSS)	(557,485)	(591,952)	(3,541,157)	(3,804,271)	(9,201,449)	
NON-OPERATING REVENUES						
Federal Support	31,064	-	31,064	-	3,545,952	0.88%
State Support	698,405	-	820,372	-	2,926,385	28.03%
Appleton Support	286,847	270,925	1,721,082	1,625,550	707,389	243.30%
Other Local Support	201,636	178,855	1,910,211	1,838,330	1,750,335	109.13%
Investment Income	4,395	-	63,314	-	12,500	506.51%
Donations	5,303	4,167	26,290	26,038	62,317	42.19%
Fund Balance Applied	-	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUE	1,227,649	453,947	4,572,332	3,489,918	9,004,878	50.78%
Buildings	-	20,160	7,482	20,160	357,483	2.09%
Machinery & Equipment	-	-	-	731	260,947	0.00%
Furniture & Fixtures	-	-	-	-	25,000	0.00%
Vehicles	-	-	38,830	910,971	2,451,340	1.58%
Capital Expenditures	-	20,160	46,312	931,862	3,094,770	0.00%
NET INCOME (LOSS)	670,164	(158,165)	984,863	(1,246,215)	(3,291,341)	

City of Appleton  
PURCHASED TRANSPORTATION  
For Six Months Ending June 30, 2020

Description	Month of June Actual	Prior Year June	YTD As of June Actual	Prior YTD June	2020 Amended Budget	2020 % of Total Budget
PURCHASED TRANSPORTATION EXPENSE						
VTII - Disabled	64,342	137,400	518,078	894,823	2,052,750	25.24%
VTII - Elderly	1,011	3,650	12,263	22,143	62,480	19.63%
PT - Optional (Sunday)	55	1,841	1,285	8,424	23,205	5.54%
Family Care Sheltered Workshop	25,908	42,630	172,226	259,254	564,054	30.53%
Outagamie County Demand Response Rural	10,566	21,205	89,418	124,011	259,550	34.45%
Outagamie County Human Services Transportation	-	291	3,468	1,339	11,900	29.14%
Neenah Dial - A - Ride	5,229	11,592	45,220	69,377	150,920	29.96%
Calumet County Van Service	3,130	3,765	20,915	17,639	34,650	60.36%
Connector - Extended Service Hours	15,560	29,694	152,672	211,096	412,000	37.06%
Connector - Extended Service Area	6,871	9,679	52,479	64,449	141,625	37.05%
Downtown Trolley	8,202	-	8,202	-	30,379	27.00%
Total Purchased Transportation	140,873	261,747	1,076,225	1,672,555	3,743,513	28.75%

City of Appleton  
VALLEY TRANSIT INCOME STATEMENT  
For Seven Months Ending July 31, 2020

Description	Month of July Actual	Prior Year July	YTD As of July Actual	Prior YTD July	2020 Amended Budget	2020 % of Total Budget
<b>REVENUES</b>						
Bus Fare Revenue	25,422	57,600	308,292	443,939	943,218	32.69%
Paratransit Fare Revenue	29,130	51,224	228,108	425,516	705,830	32.32%
Total Fare Revenue	54,552	108,824	536,400	869,455	1,649,048	32.53%
Other Charges for Service	-	4,870	28,415	40,887	65,000	43.72%
Other Revenues	500	500	23,171	40,388	14,000	165.51%
TOTAL REVENUES	55,052	114,194	587,986	950,730	1,728,048	34.03%
<b>EXPENSES BY LINE ITEM</b>						
Regular Salaries & Labor pool alloc	208,758	190,101	1,518,045	1,436,989	3,056,469	49.67%
Call Time	-	-	-	-	-	0.00%
Overtime	19,543	37,227	70,968	183,527	72,879	97.38%
Incentive Pay	-	(800)	-	(2,590)	1,335	0.00%
Other Compensation	-	-	924	1,050	-	-
Fringes	83,783	78,800	580,834	582,224	1,246,877	46.58%
Unemployment Compensation	2,909	-	10,552	2,143	-	-
Salaries & Fringe Benefits	314,993	305,328	2,181,324	2,203,343	4,377,560	49.83%
Training & Conferences	200	4,285	10,527	9,126	25,000	42.11%
Employee Recruitment	143	913	2,101	2,527	4,200	50.02%
Parking Permits	-	-	-	-	-	0.00%
Office Supplies	28	263	1,102	2,595	5,000	22.05%
Subscriptions	360	135	1,790	480	964	185.63%
Memberships & Licenses	5,500	521	12,456	6,713	18,220	68.37%
Postage & Freight	-	114	115	926	4,300	2.67%
Awards & Recognition	-	50	108	880	930	11.59%
Food & Provisions	-	-	986	943	1,240	79.53%
Insurance	15,970	15,094	163,545	164,185	228,024	49.03%
Insurance dividend & return of surplus	-	-	(51,753)	(58,528)	-	0.00%
Depreciation Expense	71,985	56,022	503,895	392,154	882,507	57.10%
Administrative Expenses	94,187	77,397	644,872	522,001	1,170,385	55.10%
Landscape Supplies	-	-	916	685	3,000	30.53%
Shop Supplies & Tools (& misc)	204	4,921	24,640	26,306	53,200	46.32%
Printing & Reproduction	1,695	12,380	18,044	19,183	27,136	66.50%
Uniforms	129	106	7,480	3,531	9,220	81.13%
Gas Purchases	20,389	43,660	151,633	239,993	582,500	26.03%
Safety Supplies	5,372	-	15,266	-	500	3053.29%
Vehicle & Equipment Parts	13,823	15,439	124,311	111,101	244,500	50.84%
Miscellaneous Equipment	5,553	2,094	10,355	4,737	26,600	38.93%
Signs	1,815	-	2,895	17,510	12,000	24.12%
Supplies & Materials	48,980	78,600	355,540	423,046	958,656	37.09%
Accounting/Audit	8,200	-	8,200	-	10,500	78.10%
Bank Services	-	-	1,262	1,112	3,000	42.05%
Consulting Services	-	-	4,404	-	10,000	44.04%
Collection Services	-	-	1,486	925	4,600	32.31%
Contractor Fees	167,685	290,177	1,320,748	2,021,363	3,845,837	34.34%
Temp Help	-	4,731	-	24,616	5,000	0.00%
Advertising	-	3,415	10,056	6,105	50,309	19.99%
Health Services	-	681	3,874	5,714	9,200	42.11%
Snow Removal Services	-	749	11,191	33,073	30,000	37.30%
Laundry Services	744	743	5,323	4,981	8,871	60.00%

City of Appleton  
VALLEY TRANSIT INCOME STATEMENT  
For Seven Months Ending July 31, 2020

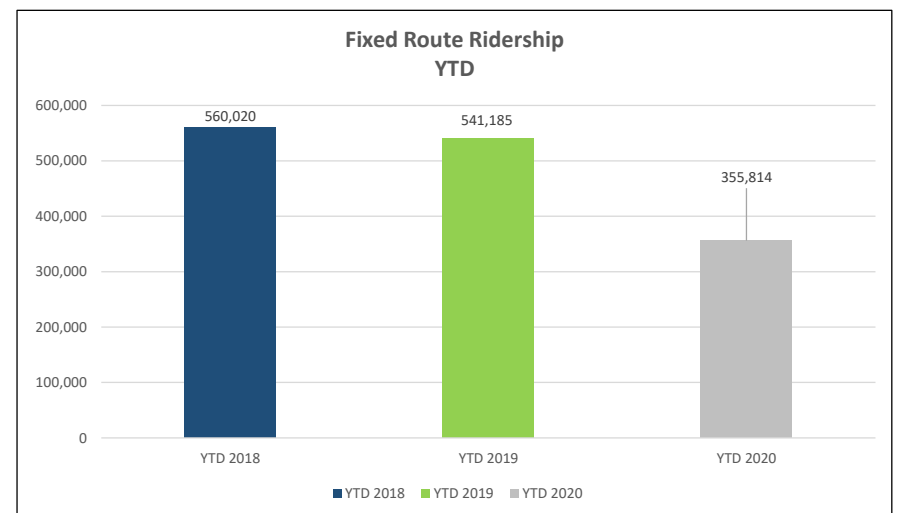
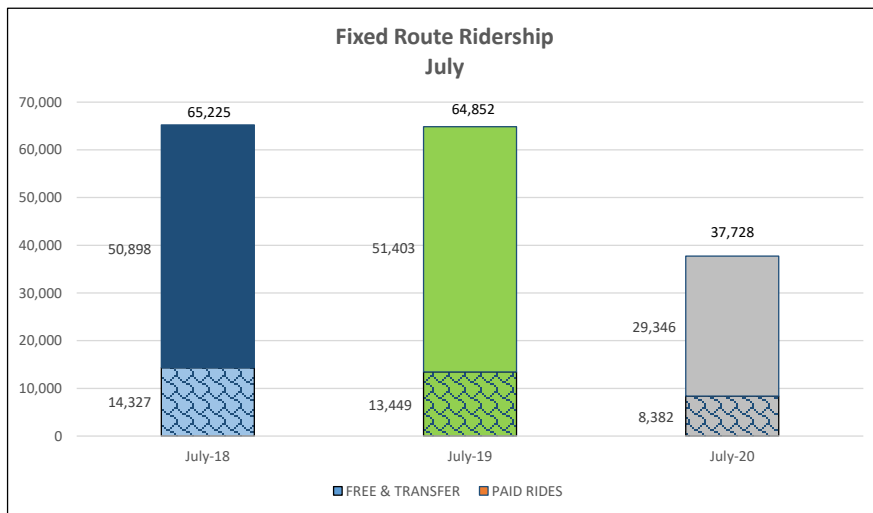
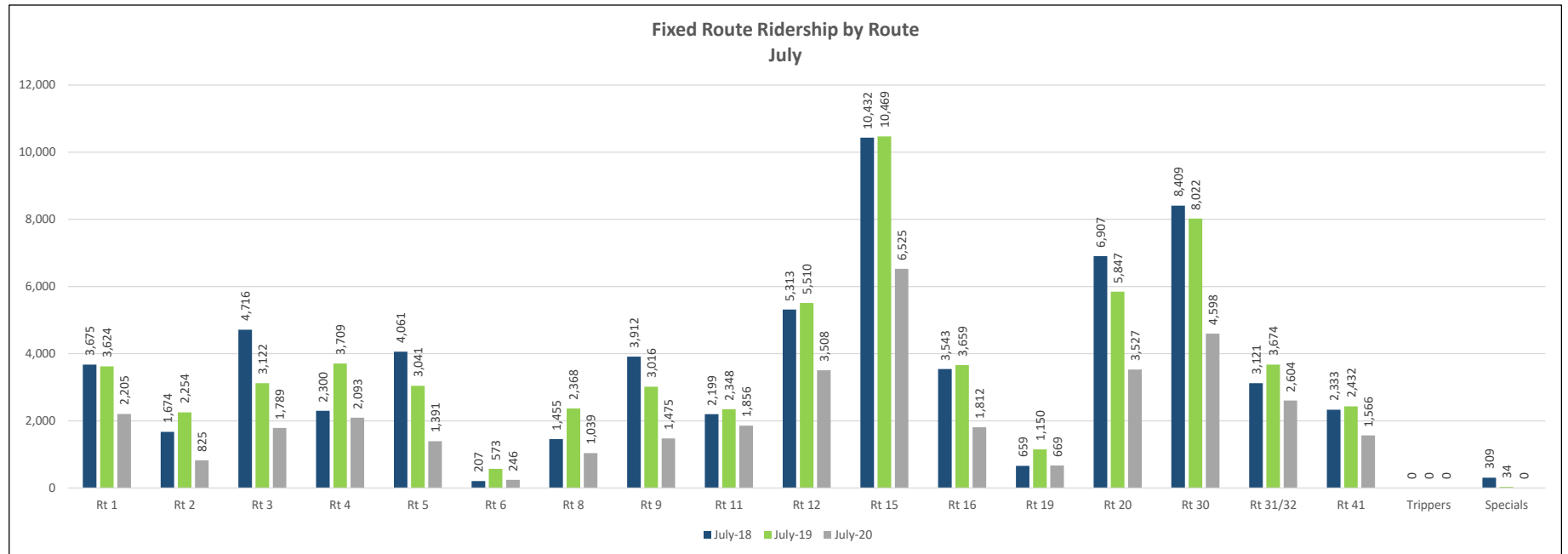
Description	Month of July Actual	Prior Year July	YTD As of July Actual	Prior YTD July	2020 Amended Budget	2020 % of Total Budget
Other Contracts/Obligations	844	603	27,316	6,833	100,990	27.05%
Purchased Services	177,474	301,099	1,393,859	2,104,722	4,078,307	34.18%
Electric	7,900	3,791	31,735	31,525	50,225	63.18%
Gas	404	78	11,131	14,625	17,500	63.61%
Water	-	-	4,670	2,492	7,850	59.49%
Waste Disposal/Collection	-	-	1,807	941	3,200	56.47%
Stormwater	-	-	5,340	3,139	9,401	56.80%
Telephone	218	5,531	7,895	9,866	17,700	44.60%
Utilities	8,522	9,400	62,577	62,588	105,876	59.10%
Building/Grounds Repair & Maintenance	-	-	2,976	1,502	-	0.00%
Vehicle Repair & Maintenance	-	669	12,966	4,406	14,950	86.73%
Equipment Repair & Maintenance	572	8,443	5,463	31,742	26,566	20.56%
FMD Charges & Material	-	-	62,210	51,288	137,397	45.28%
Software Support	68	4,270	17,507	35,791	57,800	30.29%
CEA Equipment Rental	-	-	-	-	2,000	0.00%
Repairs & Maintenance	639	13,382	101,121	124,729	238,713	42.36%
Total Operating Expenses	644,796	785,206	4,739,293	5,440,429	10,929,497	43.36%
OPERATING INCOME (LOSS)	(589,744)	(671,012)	(4,151,307)	(4,489,699)	(9,201,449)	
NON-OPERATING REVENUES						
Federal Support	-	2,118,369	31,064	2,161,680	3,388,748	0.92%
State Support	-	2,703,476	820,372	2,703,476	2,926,385	28.03%
Appleton Support	286,847	270,925	2,007,929	1,896,475	707,389	283.85%
Other Local Support	480,585	551,674	2,390,796	2,416,184	1,750,335	136.59%
Investment Income	52	-	63,365	45,724	12,500	506.92%
Donations	4,167	4,167	30,457	30,205	62,317	48.87%
Fund Balance Applied	-	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUE	771,651	5,648,611	5,343,983	9,253,744	8,847,674	60.40%
Buildings	-	-	7,482	20,160	357,483	2.09%
Machinery & Equipment	92,903	-	92,903	731	260,947	35.60%
Furniture & Fixtures	-	-	-	-	25,000	0.00%
Vehicles	-	1,801,401	38,830	2,712,371	2,451,340	1.58%
Capital Expenditures	92,903	1,801,401	139,215	2,733,262	3,094,770	5.68%
NET INCOME (LOSS)	89,004	3,176,198	1,053,462	2,030,783	(3,448,545)	

City of Appleton  
PURCHASED TRANSPORTATION  
For Seven Months Ending July 31, 2020

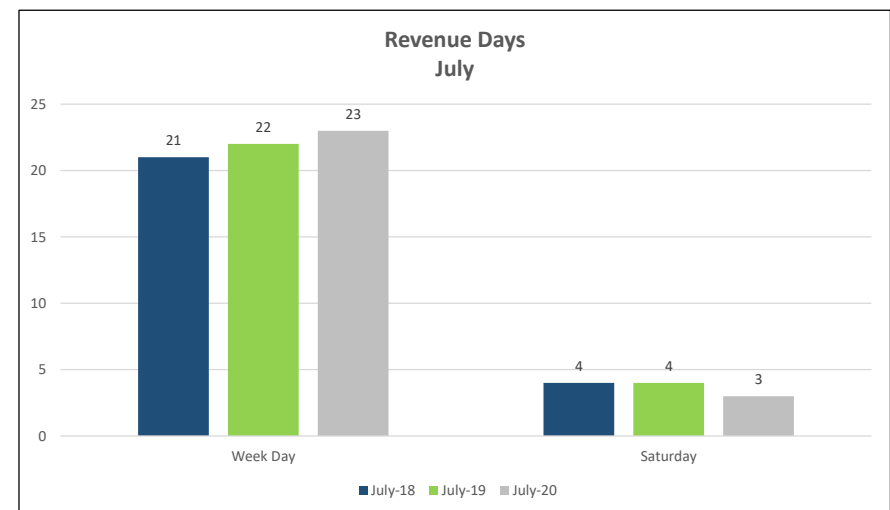
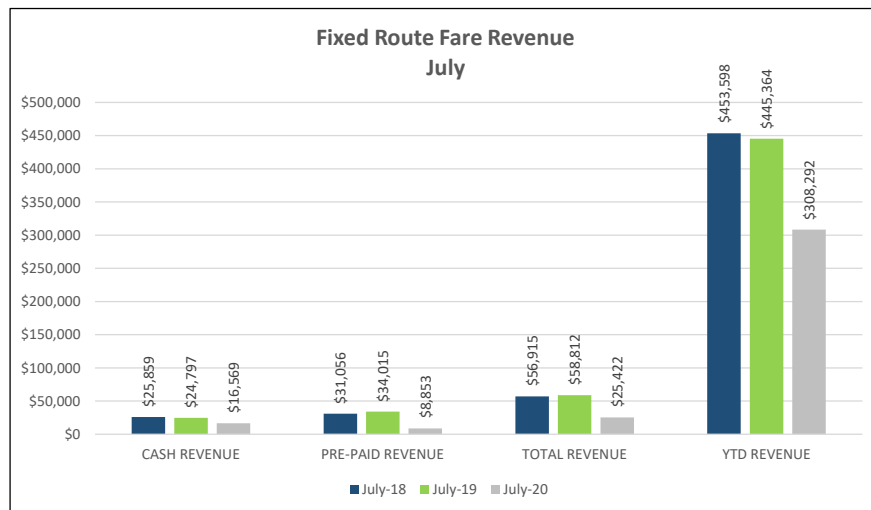
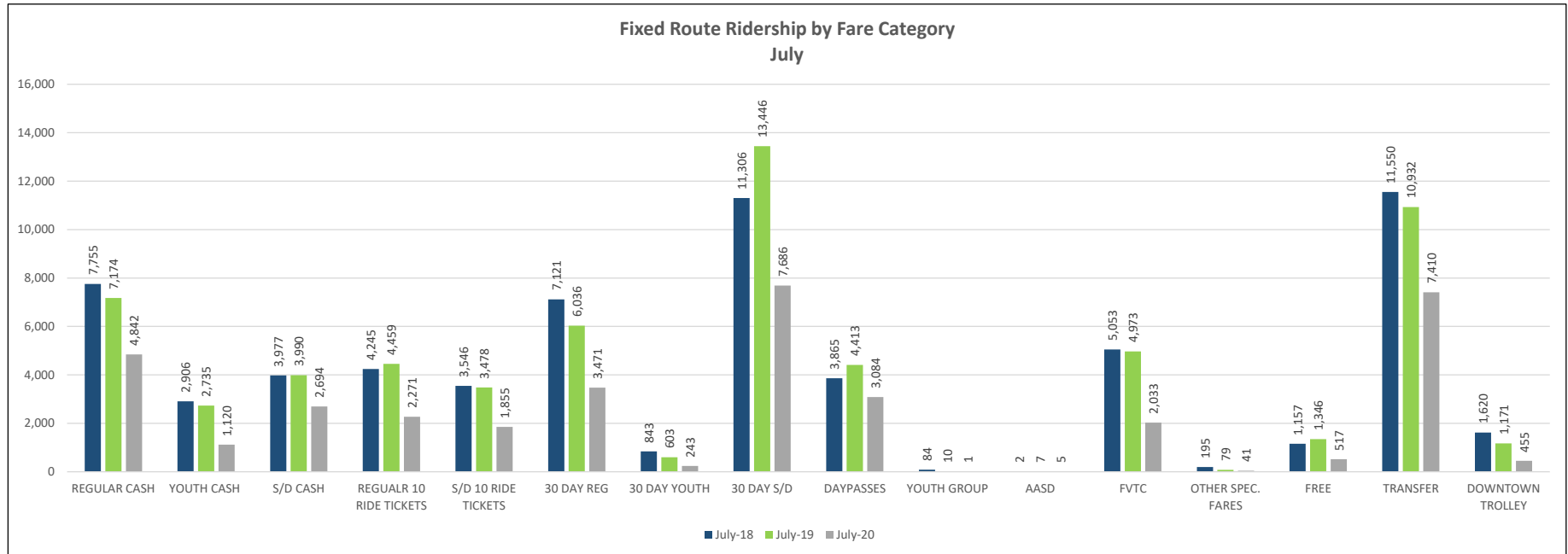
Description	Month of July Actual	Prior Year July	YTD As of July Actual	Prior YTD July	2020 Amended Budget	2020 % of Total Budget
PURCHASED TRANSPORTATION EXPENSE						
VTII - Disabled	72,165	151,457	590,244	1,046,280	2,052,750	28.75%
VTII - Elderly	1,219	5,355	13,482	27,498	62,480	21.58%
PT - Optional (Sunday)	62	803	1,347	9,227	23,205	5.81%
Family Care Sheltered Workshop	33,272	44,762	205,498	304,016	564,054	36.43%
Outagamie County Demand Response Rural	10,670	22,394	100,087	146,405	259,550	38.56%
Outagamie County Human Services Transportation	-	544	3,468	1,883	11,900	29.14%
Neenah Dial - A - Ride	4,946	11,242	50,166	80,619	150,920	33.24%
Calumet County Van Service	643	2,735	21,558	20,374	34,650	62.22%
Connector - Extended Service Hours	17,469	27,450	170,141	236,883	412,000	41.30%
Connector - Extended Service Area	7,114	10,480	159,786	74,085	141,625	112.82%
Downtown Trolley	7,974	7,965	16,176	7,965	30,379	53.25%
Total Purchased Transportation	155,532	285,187	1,331,951	1,955,235	3,743,513	35.58%

## Valley Transit Ridership Report

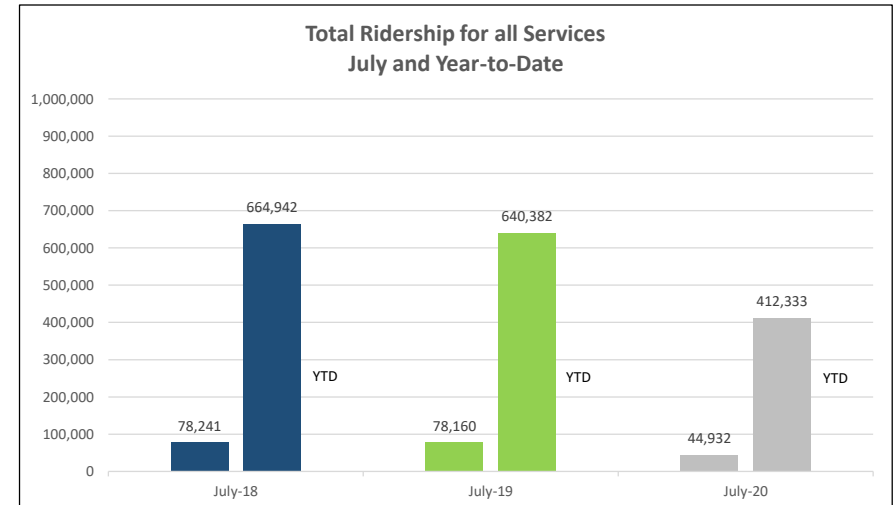
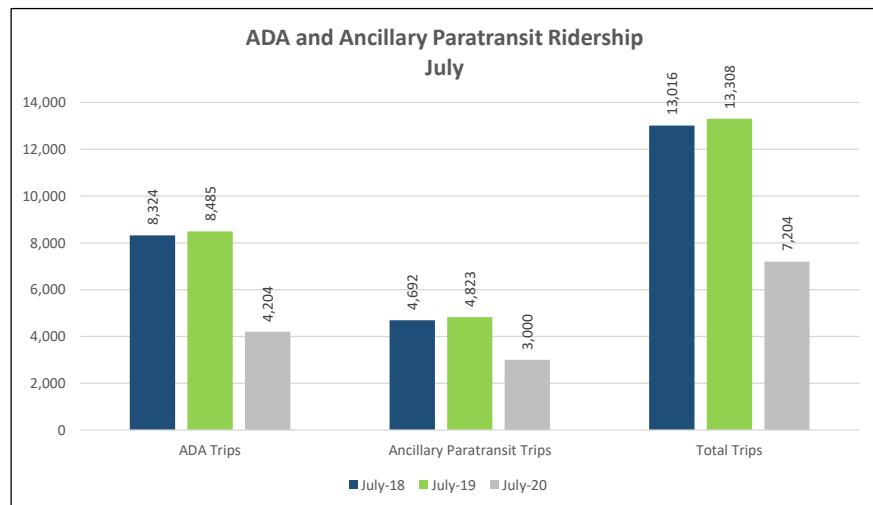
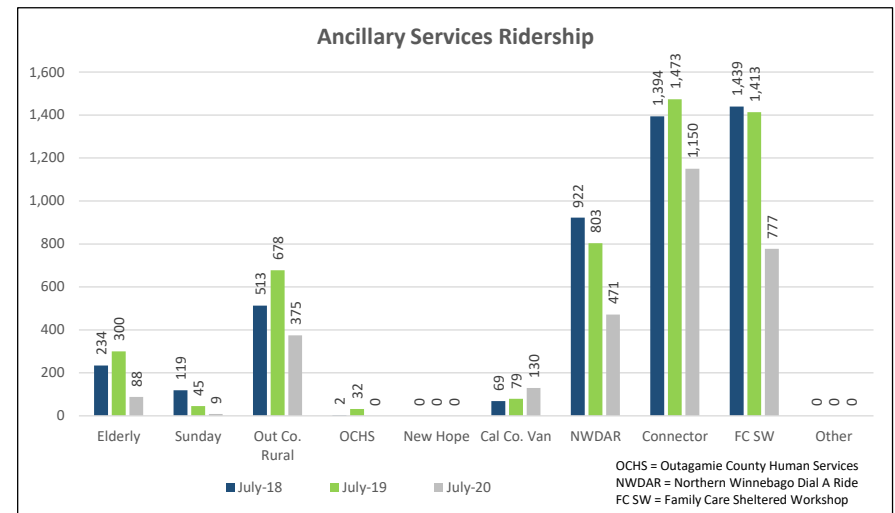
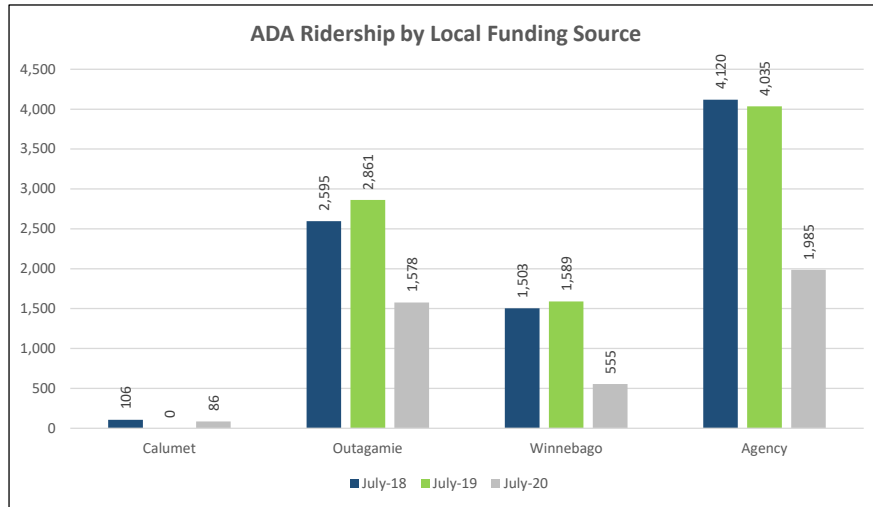
### July 2020



## Valley Transit Ridership Report July 2020

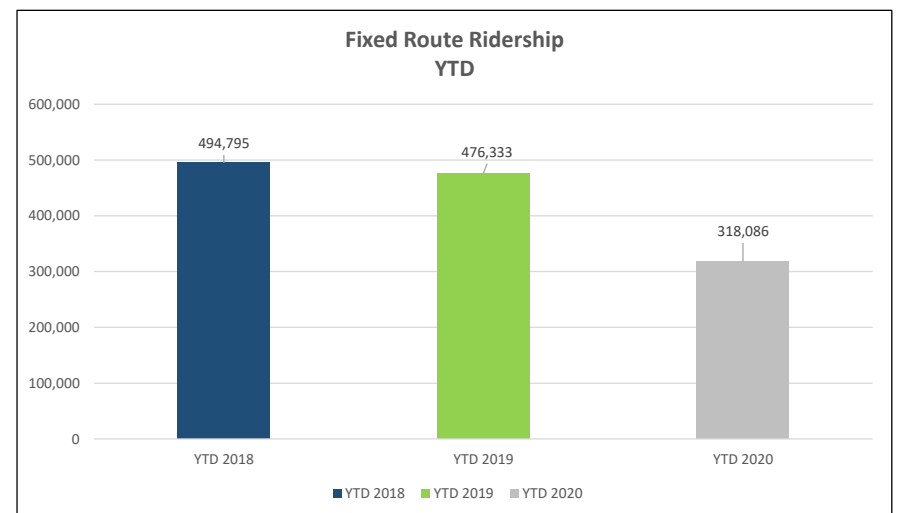
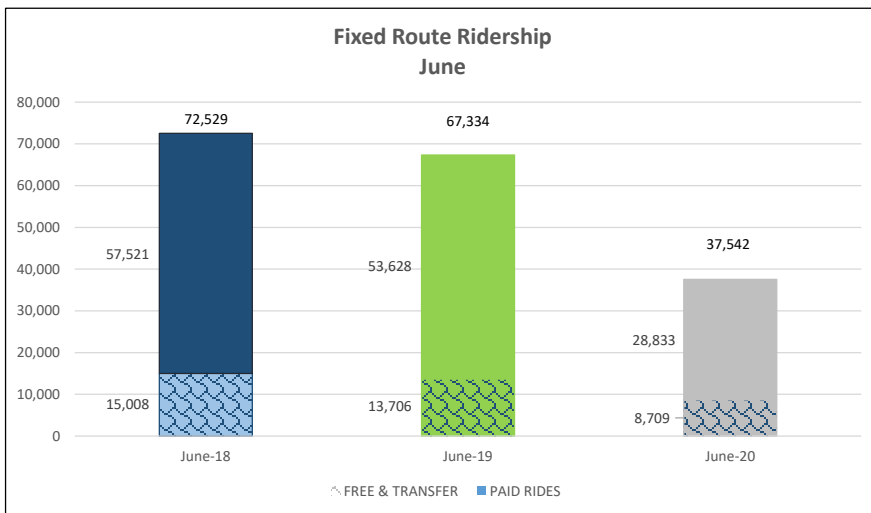
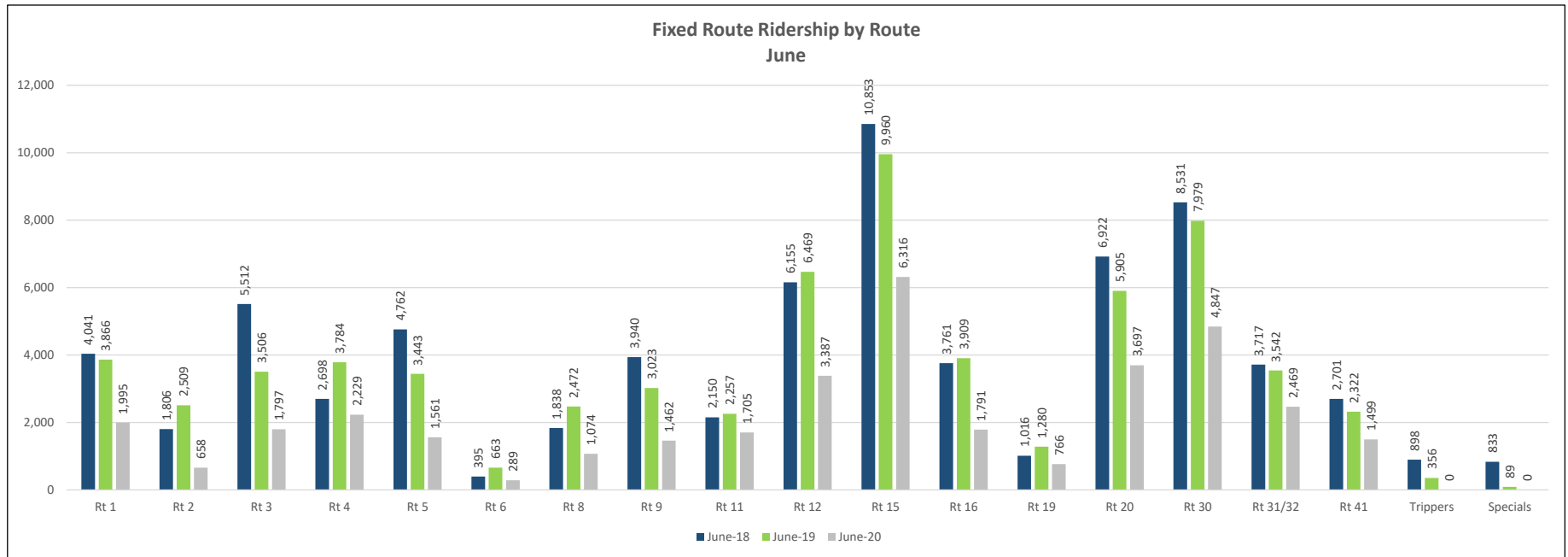


## Valley Transit Ridership Report July 2020



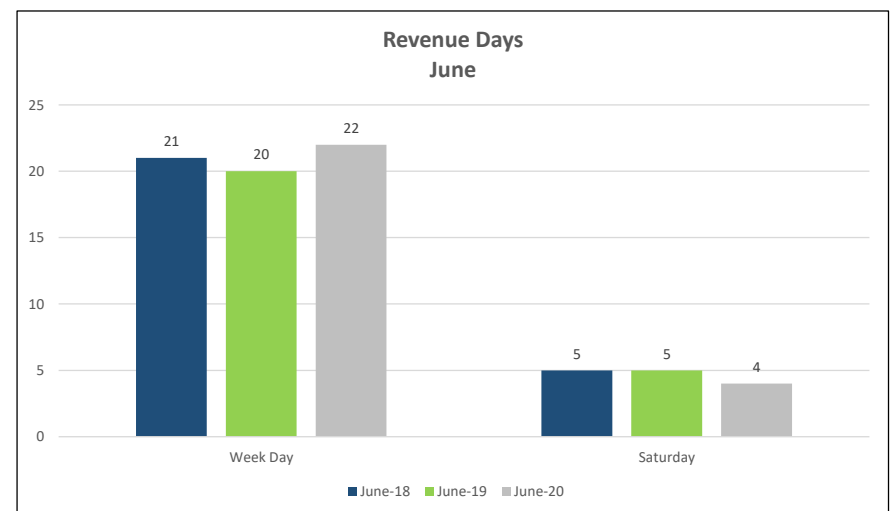
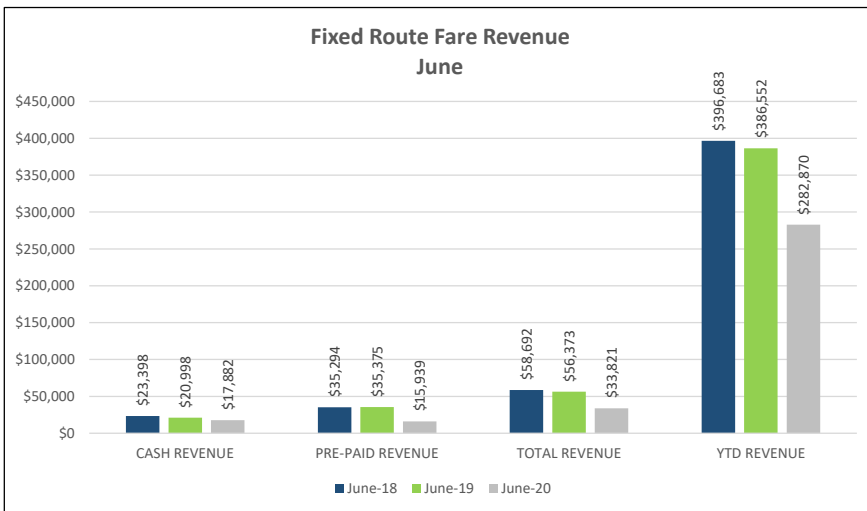
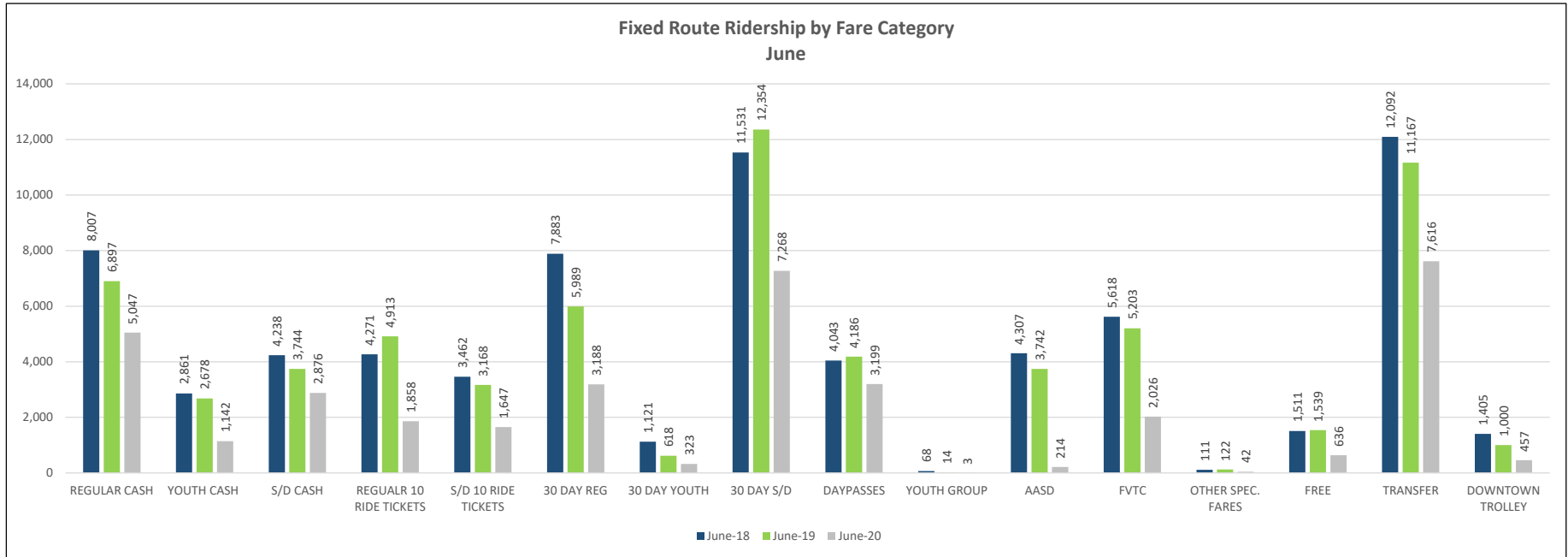


## Valley Transit Ridership Report June 2020



## Valley Transit Ridership Report

### June 2020



## Valley Transit Ridership Report

### June 2020

