



## **Bis-Man Transit Board Meeting Agenda**

July 29, 2016, 11:30 a.m.

Bis-Man Transit Center Conference Room

3750 East Rosser, Bismarck ND

- **Welcome & Introductions [Ben Ehreth]**
- **Consent Agenda**
  - 1. Previous Month's Minutes [Kalen Ost]
    - Attachment A – 16.06.23 Transit Board Meeting Minutes V2
    - Attachment B – 16.06.23 Transit Board Meeting Executive Session Minutes V2
    - Attachment C – 16.07.15 Finance Committee Meeting Minutes
  - 2. Financial Report [Roy Rickert]
    - Attachment D – 16.06 Financial Report
  - 3. Ride Stats [Roy Rickert]
    - Attachment E – 16.06 Ridership Metrics Report
  - 4. Web and Social Media Stats [Kalen Ost]
    - Attachment F – 16.06 Analytics Report
  - 5. Staff Safety Accreditation [Roy Rickert]
    - Attachment G – 16.06.13 Safety Stats
- **Regular Agenda**
  - 6. Consideration of Audit [Roy Rickert]
    - Attachment H – Final 2015 Audit
  - 7. Consideration of Approval for Two Paratransit Cutaways [Roy Rickert]
  - 8. Consideration of Repair Agreement with Schumacher Transportation [Roy Rickert]
    - Attachment I - Schumacher Contract Addendum for Repair Costs

- **Executive Director Report [Roy Rickert]**
- **Committee Updates**
  - 9. Administrative Committee [Kim Badenhop]
  - 10. Finance Committee [DeNae Kautzmann]
- **Other Business [Ben Ehreth]**
- **Executive Session**
  - 11. Legal Issues [Roy Rickert]
  - 12. City Contract Negotiations [Roy Rickert]
- **Adjourn [Ben Ehreth]**



# A

## Bis-Man Transit Board Meeting Minutes

June 23, 2016, 11:30 a.m.

Bis-Man Transit Center Conference Room

3750 East Rosser, Bismarck ND

Attending:	President Ben Ehreth	Vice President Steve Heydt
	Sec./Tres. DeNae Kautzmann	
	Marge Ellefson	Kim Badenhop
	Kim Stevenson	Glenn Lauinger
	Terry Woelber	Jeannie Pedersen
Absent:	Karel Sovak	Mike Wagner
Staff:	Roy Rickert	Gary Schumacher
	Craig Sjoberg	Elliot Rust
	Shanda Miller	Nate Vatnsdal
	Kalen Ost	
Guests:	Steve Saunders	

Meeting was called to order at 11:41 a.m. by President Ben Ehreth.

### Consent Agenda

**Approval:** Jeannie Pedersen moved to approve the consent agenda. Marge Ellefson seconded the motion and it carried unanimously.

### Regular Agenda

**Signature Cards:** Marge Ellefson moved to add Ben Ehreth to the signature cards. DeNae Kautzmann seconded the motion and it carried unanimously.

**CND Contract:** Roy Rickert presented a request for a 3 percent increase of the contract between Central NoDak Development Corp and Bis-Man Transit. DeNae Kautzmann moved to increase the contract with Central NoDak Development Corp by 3 percent. Steve Heydt seconded the motion and it carried unanimously.

**Service Change Proposal Update:** Ben Ehreth said he and Roy Rickert would make a presentation and answer questions from the City Commission on July 12. Questions posed by the City Commission prior to the meeting will be answered in a packet of information. Kim Stevenson said she has heard a lot of opposition to the removal of the age qualifier for paratransit, and asked if there was a compromise being considered if met with enough public opposition. Roy Rickert was requested to have Elliot Rust run a financial projection scenario in which the organization accepted all applicants aged 75 or older.

### **Executive Director's Report**

**Cutaway Buses:** The buses are projected to arrive by the end of September.

**Shelter Cleaning:** In the past, HIT has been contracted to clean bus shelters for about \$5,000 a year. Roy Rickert said the organization will bring that cost in-house.

**Facility Costs:** The fuel tank is leaking on the skid steer, and it will cost about \$1,800 to fix. A section of the parking lot concrete is sinking, and it will cost about \$1,600 to be fixed.

**City Negotiations:** Roy Rickert said the negotiations are held up until the City Commission decides on the proposed service revisions.

**Transfer Center:** Roy Rickert said the system will need to move its transfer point away from Kirkwood Mall and this will need to go to the City. However, due to the revisions that are being proposed to the system, he is waiting until a decision has been made there before approaching the City for approval.

### **Committees**

**Administrative Committee:** Nothing to report.

**Finance committee:** Following a rescinded motion, Kim Stevenson moved that beginning June 23, 2016, the Board stop payments for bills outside the written contract until receiving further legal advice. Kim Badenhop seconded the motion and it carried unanimously.

**Board Application Committee:** Nothing to report.

**Adjourned:** The meeting adjourned at 1:51 p.m.





## **Bis-Man Transit Board Finance Committee Meeting Minutes**

July 15, 2016, Noon

Bis-Man Transit Center Conference Room

3750 East Rosser, Bismarck ND

Attending: Sec./Tres. DeNae Kautzmann (Chair) Vice President Steve Heydt

Kim Badenhop

Glenn Lauinger

Staff: Roy Rickert

Elliot Rust

Meeting was called to order at 12 noon. Discussion ensued regarding the City Commission public hearing on proposed changes to the public transportation system on July 12.

Glenn presented his thoughts on how to proceed.

1-hold a special meeting at night, sole agenda item is alternative solutions to proposed changes due to financial constraints.

2-send letter to interest groups inviting them to the special meeting in addition to noticing the meeting. Include invitations to the Mayor and Commissioners, U of Mary, City of Lincoln, and the hospitals.

3-do not present another document. Listen to their solutions, go point by point as to changes to paratransit and ask for comments for change on the fixed route. It may be wise to state change with explanation as to why it was made. Provide cost savings.

4-allow discussion on Lincoln and U of Mary regarding changes. Stress the route to U of Mary is a pilot and if it is not successful, the route will be deleted.

Committee members agreed to this approach and advised time is of the essence.

DeNae reported on how to call a special meeting under the bylaws. 3 members are required to call a special meeting with 2 days notice of the meeting. Glenn, Steve, Kim, and DeNae agreed to call a special meeting but to leave the date and location up to the Executive Board. It was agreed to ask for an Executive Board meeting no later than Friday July 22nd with all Board members notified of the meeting.

Roy shared the email Commissioner Askvig sent out to the opposition. Discussion was held regarding conflict of interest and active participation on lobbying the Commission.

Roy presented a draft addendum on the operations contract for review regarding maintenance and repair. It clearly delineates what the Board will pay.

Roy reported that legal counsel advised that our insurance provision in the operations contract is clear but past practice could constitute a waiver and is an argument which could result in expensive and protracted litigation.

Roy will contact Gary Schumacher in an attempt to negotiate it rather than pursuing legal remedies.

Roy reported that we are approaching United Way differently this year. Rather than applying for funds we are discounting the ride tickets United Way buys for those who can't afford it.

Elliot ran the numbers on two different scenarios, age 70 and reduce after hours to \$2.50 a ride; and age 75 with reduction to \$2.50 after hours rides. This tweak adds 2 more years before we run out of money.

Stick funding loss was explained. Numbers were entered following FTA guidelines which change every year. We missed the funding by 3 thousandths of a point.

DeNae suggested we seek clarification regarding the City broker contract because several key provisions state the Board retains the right to make changes without approval by the Commission. The provisions indicate the Board must meet with the City before making the change. The issue of authority regarding changes to rider reductions, change of hours, and change of service area needs to be resolved so all the parties are on the same page.

This matter can be discussed at the Executive Board Meeting also.

Meeting adjourned at 2:30pm.

Respectfully submitted,

DeNae Kautzmann

D

	Jun 16	Jun 15	Jan - Jun 16
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
201312 · Para Transit Clients	0.00	195.00	0.00
40101 · 40101 Fare Box Income Transit	38,361.08	30,345.28	184,537.60
40102 · Fare Box Income CAT	7,102.36	8,324.06	41,706.90
40107 · FACILITY	0.00	0.00	25.00
40300 · SALE OF 701 AND 702	0.00	0.00	20,200.00
40794 · 40794 · Mandan Golden Age	0.00	0.00	1,500.00
40800 · 40800 · Matchable Funds for FTA			
40801 · Interest Income			
40801A · XENIA	0.00	0.00	701.53
40801B · INLAND AMERICA	0.00	0.00	586.73
40801 · Interest Income - Other	0.00	149.94	2663.29
<b>Total 40801 · Interest Income</b>	<b>0.00</b>	<b>149.94</b>	<b>3,951.55</b>
40802 · Golden Age Services	0.00	1,500.00	1,500.00
40803 · RSVP	0.00	3,500.00	3,500.00
40805 · United Way	0.00	0.00	375.00
40806 · ND Medicaid	70.00	7,747.35	24,295.58
40807 · NDAD	372.50	220.00	1,397.50
40808 · PACE	540.00	270.00	1,914.00
40809 · MOBILE ADS	4,230.00	23,744.02	28,065.10
40810 · TAXI 9000	8,533.00	6,000.00	51,198.00
40811 · WEST RIVER	702.00	1,080.00	3,510.00
40812 · DEL MAR VENDING	84.97	98.32	577.80
40813 · Burleigh County Senior Center	0.00	2,000.00	2,000.00
40814 · ND DEPARTMENT OF TRANSPORTATION	0.00	0.00	263,270.00
40840 · City of Bismarck Mill Levy	91,341.22	85,200.45	899,863.73
40850 · City of Mandan Mill Levy	1,028.40	571.40	124,188.98
40800 · 40800 · Matchable Funds for FTA - Other	0.00	1,106.50	0.00
<b>Total 40800 · 40800 · Matchable Funds for FTA</b>	<b>106,902.09</b>	<b>133,187.98</b>	<b>1,409,607.24</b>
40999 · 40999 · Miscellaneous Income			
40998 · INSURANCE RECOVERIES	0.00	0.00	34,478.15
40999 · 40999 · Miscellaneous Income - Other	100.00	100.00	122.00
<b>Total 40999 · 40999 · Miscellaneous Income</b>	<b>100.00</b>	<b>100.00</b>	<b>34,600.15</b>
41000 · Total Federal Funds			
41400 · FTA Funds for Operations 50/50	235,881.00	0.00	235,881.00
41401 · FTA Funds for Maint. 80/20	24,982.00	0.00	70,473.00
41000 · Total Federal Funds - Other	0.00	314,785.00	0.00
<b>Total 41000 · Total Federal Funds</b>	<b>260,863.00</b>	<b>314,785.00</b>	<b>306,354.00</b>
46400 · Other Types of Income	7,625.35	0.00	7,850.35
<b>Total Income</b>	<b>420,953.88</b>	<b>486,937.32</b>	<b>2,006,381.24</b>
<b>Gross Profit</b>	<b>420,953.88</b>	<b>486,937.32</b>	<b>2,006,381.24</b>
<b>Expense</b>			
50110 · RETURNED DEPOSIT ITEM FEE	0.00	0.00	8.00
50111 · 50111 · SERVICE FEES			
50111A · CREDIT CARD SALES FEES	56.29	0.00	268.43
50111 · 50111 · SERVICE FEES - Other	10.00	0.00	113.75
<b>Total 50111 · 50111 · SERVICE FEES</b>	<b>66.29</b>	<b>0.00</b>	<b>382.18</b>

9:03 AM

07/08/16

Accrual Basis

# BisMan Transit Board

## Profit & Loss YTD Comparison

### June 2016

	Jun 16	Jun 15	Jan - Jun 16
<b>50112 · 50112 · UTILITIES</b>			
100A · Bismarck Water Department	138.32	403.63	2,112.44
100B · Capital Electric	2,440.60	1,955.08	13,240.58
100C · Janitorial Services	245.26	0.00	2,943.12
100D · MDU	205.82	271.63	4,802.47
100E · Rodent Control	98.33	95.00	491.65
100F · Waste Management	525.42	461.36	2,605.06
<b>Total 50112 · 50112 · UTILITIES</b>	<b>3,653.75</b>	<b>3,186.70</b>	<b>26,195.32</b>
<b>50301 · 50301 · Central Nodak</b>	<b>27,353.93</b>	<b>22,189.24</b>	<b>118,493.44</b>
<b>50313 · 50313 · Equipment and Parts</b>			
50313A · SHOP EQUIPMENT	926.00	0.00	3,396.67
50313B · FLOOR SCRUBBER MAINT AGREEMENT			
50313B1 · FLOOR SCRUBBER REPAIR	0.00	0.00	414.19
50313B · FLOOR SCRUBBER MAINT AGREEMENT - ...	36.00	0.00	287.00
<b>Total 50313B · FLOOR SCRUBBER MAINT AGREEMENT</b>	<b>36.00</b>	<b>0.00</b>	<b>701.19</b>
50313C · PRESSURE WASHER			
50313c1 · PARTS	0.00	0.00	220.76
50313C · PRESSURE WASHER - Other	0.00	0.00	770.89
<b>Total 50313C · PRESSURE WASHER</b>	<b>0.00</b>	<b>0.00</b>	<b>991.65</b>
50313 · 50313 · Equipment and Parts - Other	0.00	0.00	1,219.65
<b>Total 50313 · 50313 · Equipment and Parts</b>	<b>962.00</b>	<b>0.00</b>	<b>6,309.16</b>
<b>50316 · 50316 Shelter and Bus Maint.</b>			
50316A · SHELTER CLEANING	523.25	0.00	2,821.00
50316B · SHELTER REPAIR	0.00	0.00	82.56
50316 · 50316 Shelter and Bus Maint. - Other	0.00	776.00	0.00
<b>Total 50316 · 50316 Shelter and Bus Maint.</b>	<b>523.25</b>	<b>776.00</b>	<b>2,903.56</b>
<b>50321 · Gauranteed Ride Home</b>	<b>0.00</b>	<b>855.00</b>	<b>3,535.00</b>
<b>50499 · 50499 · Supplies</b>			
50499A · Office Supplies			
50499A1 · INK	0.00	0.00	525.66
50499A2 · STATIONARY	0.00	0.00	524.25
50499A3 · PENS/PENCILS	0.00	0.00	619.25
50499A4 · MISC OFFICE SUPPLIES	364.26	0.00	745.29
50499A5 · CHECKS AND DEPOSIT SLIPS	0.00	0.00	393.95
50499A · Office Supplies - Other	102.16	0.00	102.16
<b>Total 50499A · Office Supplies</b>	<b>466.42</b>	<b>0.00</b>	<b>2,910.56</b>
50499B · CLEANING SUPPLIES			
50499B1 · FACILITY CLEANING SUPPLIES	1,086.66	0.00	2,929.30
50499B2 · VEHICLE CLEANING SUPPLIES	0.00	0.00	36.90
50499B3 · TOILET PAPER AND PAPER TOWELS	326.36	0.00	1,296.36
<b>Total 50499B · CLEANING SUPPLIES</b>	<b>1,413.02</b>	<b>0.00</b>	<b>4,262.56</b>
50499 · 50499 · Supplies - Other	76.95	3,189.16	1,641.11
<b>Total 50499 · 50499 · Supplies</b>	<b>1,956.39</b>	<b>3,189.16</b>	<b>8,814.23</b>
<b>50502 · 50502 · Telephone</b>			
50502A · TABLETS			
50502A1 · PARATRANSIT TABLETS	1,160.85	0.00	4,746.55
50502A2 · CAT TABLETS	527.66	0.00	2,157.49
50502A · TABLETS - Other	0.00	0.00	3,477.02
<b>Total 50502A · TABLETS</b>	<b>1,688.51</b>	<b>0.00</b>	<b>10,381.06</b>



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Accrual Basis

# BisMan Transit Board

## Profit & Loss YTD Comparison

### June 2016

	Jun 16	Jun 15	Jan - Jun 16
50502B · OFFICE LINES	475.40	0.00	2,320.31
50502C · REIMBURSEMENT FOR CHUCK	0.00	0.00	250.00
50502D · VOICE LOGGING SYSTEM	0.00	0.00	1,316.00
50502 · 50502 · Telephone - Other	0.00	3,527.02	760.83
<b>Total 50502 · 50502 · Telephone</b>	<b>2,163.91</b>	<b>3,527.02</b>	<b>15,028.20</b>
50600 · 50600 · Insurance	0.00	1,135.00	93,763.00
50704 · 50704 · Vehicle Costs			
50704A · TIRES			
50704A1 · CAT- TIRES	1,894.76	0.00	2,748.45
50704A2 · TIRES- PARATRANSIT	0.00	0.00	2,417.21
50704A · TIRES - Other	0.00	0.00	816.18
<b>Total 50704A · TIRES</b>	<b>1,894.76</b>	<b>0.00</b>	<b>5,981.84</b>
50704B · REPAIRS			
50704B1 · CAT PARTS	500.22	0.00	21,756.82
50704B2 · CAT- LABOR	475.00	0.00	14,784.65
50704B3 · TRANSIT- PARTS	4,783.62	0.00	21,666.88
50704B4 · TRANSIT- LABOR	0.00	0.00	21,675.00
50704B5 · SERVICE VEHICLE PARTS	0.00	0.00	2,848.40
50704B6 · SERVICE VEHICLE LABOR	0.00	0.00	4,055.06
50704B · REPAIRS - Other	0.00	0.00	15,752.67
<b>Total 50704B · REPAIRS</b>	<b>5,758.84</b>	<b>0.00</b>	<b>102,539.48</b>
50704C · BATTERIES			
50704C1 · BATTERIES- CAT	0.00	0.00	458.40
<b>Total 50704C · BATTERIES</b>	<b>0.00</b>	<b>0.00</b>	<b>458.40</b>
50704 · 50704 · Vehicle Costs - Other	0.00	19,633.19	14,587.48
<b>Total 50704 · 50704 · Vehicle Costs</b>	<b>7,653.60</b>	<b>19,633.19</b>	<b>123,567.20</b>
50801 · 50801 · TAXI 9000			
50801A · CONTRACT SERVICES- TRANSIT	0.00	0.00	758,466.33
50801B · CONTRACT SERVICES- CAT	0.00	0.00	441,287.22
50801 · 50801 · TAXI 9000 - Other	0.00	239,785.60	0.00
<b>Total 50801 · 50801 · TAXI 9000</b>	<b>0.00</b>	<b>239,785.60</b>	<b>1,199,753.55</b>
50902 · 50902 · Travel			
50902A · LODGING	1,926.96	0.00	5,615.91
50902B · AIRLINES	100.00	0.00	1,958.40
50902C · MILEAGE REIMBURSEMENT	0.00	0.00	211.14
50902D · MEAL EXPENSE	377.96	0.00	589.83
50902E · TRANSPORTATION	0.00	0.00	95.45
50902F · AIRPORT PARKING	0.00	0.00	80.00
50902 · 50902 · Travel - Other	0.00	0.00	348.53
<b>Total 50902 · 50902 · Travel</b>	<b>2,404.92</b>	<b>0.00</b>	<b>8,899.26</b>
50908 · 50908 · Advertising			
50908A · MEDIA ADVERTISING	268.00	0.00	799.35
50908B · MISC ADVERTISING	171.22	0.00	2,969.81
50908C · BUSINESS CARDS	192.99	0.00	394.73
50908D · RADIO/TV	0.00	0.00	1,776.00
50908 · 50908 · Advertising - Other	528.00	1,613.15	2,066.00
<b>Total 50908 · 50908 · Advertising</b>	<b>1,160.21</b>	<b>1,613.15</b>	<b>8,005.89</b>

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07/08/16

Accrual Basis

# BisMan Transit Board

## Profit & Loss YTD Comparison

### June 2016

	Jun 16	Jun 15	Jan - Jun 16
<b>50910 · Dues/Membership</b>			
50910A · DTA DUES	0.00	0.00	300.00
50910B · BMDA DUES	0.00	0.00	500.00
50910C · SAM'S MEMBERSHIP FEE	0.00	0.00	11.25
50910D · CHAMBER OF COMMERCE	295.00	0.00	295.00
50910 · Dues/Membership - Other	0.00	0.00	80.00
<b>Total 50910 · Dues/Membership</b>	<b>295.00</b>	<b>0.00</b>	<b>1,186.25</b>
<b>50920 · 50920 · Registration Fees</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<b>50991 · 50991 · Printing &amp; Copying</b>			
50991A · INTERNAL	0.00	0.00	1,006.65
50991B · EXTERNAL			
50991B1 · EXTERNAL- TRANSIT	0.00	0.00	675.23
50991B · EXTERNAL - Other	0.00	0.00	283.08
<b>Total 50991B · EXTERNAL</b>	<b>0.00</b>	<b>0.00</b>	<b>958.31</b>
<b>50991 · 50991 · Printing &amp; Copying - Other</b>	<b>481.28</b>	<b>765.99</b>	<b>2,071.19</b>
<b>Total 50991 · 50991 · Printing &amp; Copying</b>	<b>481.28</b>	<b>765.99</b>	<b>4,036.15</b>
<b>50992 · 50992 · Postage</b>	<b>553.49</b>	<b>553.49</b>	<b>1,932.49</b>
<b>50994 · 50994 · Miscellaneous Expense</b>			
50994A · BOARD MEETING MEALS- PUBLIC	136.59	0.00	478.68
50994 · 50994 · Miscellaneous Expense - Other	0.00	0.00	35.00
<b>Total 50994 · 50994 · Miscellaneous Expense</b>	<b>136.59</b>	<b>0.00</b>	<b>513.68</b>
<b>51000 · 51000 · Accounting &amp; Auditing</b>			
51000A · QUICKBOOK PRO	0.00	0.00	89.95
51000 · 51000 · Accounting & Auditing - Other	7,660.00	0.00	40,084.00
<b>Total 51000 · 51000 · Accounting &amp; Auditing</b>	<b>7,660.00</b>	<b>0.00</b>	<b>40,173.95</b>
<b>51100 · 51100 Furniture Expenses</b>	<b>169.65</b>	<b>0.00</b>	<b>1,206.96</b>
<b>51401 · 51401 · Computer Costs</b>			
51401A · INSTALLATION	0.00	0.00	321.99
51401B · ANTI-VIRUS PROTECTION	0.00	0.00	48.99
51401C · NEW COMPUTERS	0.00	0.00	2,334.17
51401D · SOFTWARE	0.00	0.00	106.49
51401E · PARTS	0.00	0.00	13.72
51401 · 51401 · Computer Costs - Other	0.00	451.42	2,588.00
<b>Total 51401 · 51401 · Computer Costs</b>	<b>0.00</b>	<b>451.42</b>	<b>5,413.36</b>
<b>51402 · Route Match Software</b>			
51402A · ROUTE MATCH-CAT	0.00	0.00	2,166.67
51402 · Route Match Software - Other	0.00	5,771.57	0.00
<b>Total 51402 · Route Match Software</b>	<b>0.00</b>	<b>5,771.57</b>	<b>2,166.67</b>
<b>51403 · 51403 · Building Costs</b>			
51403A · HEATING REPAIR	0.00	0.00	1,095.07
51403B · BOILERS	0.00	0.00	564.38
51403C · ELECTRICAL	0.00	0.00	174.57
51403D · GARAGE DOOR REPAIRS	0.00	0.00	451.64
51403E · LOCKS	0.00	0.00	100.00
51403F · VENT HOODS	0.00	0.00	1,925.00
51403G · GENERATOR INSPECTION	0.00	0.00	225.75
51403 · 51403 · Building Costs - Other	15.98	2,790.29	890.92
<b>Total 51403 · 51403 · Building Costs</b>	<b>15.98</b>	<b>2,790.29</b>	<b>5,427.33</b>
<b>51404 · SECURITY CAMERAS</b>	<b>0.00</b>	<b>0.00</b>	<b>1,460.00</b>
<b>51405 · TWO-WAY RADIOS</b>			
51405A · REPEATER FOR TWO WAY	0.00	0.00	2,630.55
<b>Total 51405 · TWO-WAY RADIOS</b>	<b>0.00</b>	<b>0.00</b>	<b>2,630.55</b>

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07/08/16

Accrual Basis

**BisMan Transit Board**  
**Profit & Loss YTD Comparison**  
**June 2016**

	Jun 16	Jun 15	Jan - Jun 16
51600 · 51600 · Training			
51600A · APTA TRAINING REGISTRATION FEES	0.00	0.00	4,390.00
Total 51600 · 51600 · Training	0.00	0.00	4,390.00
54000 · NON-FTA EXPENSE			
54000B · NON-FTA TRAVEL EXPENSE	0.00	0.00	12.00
Total 54000 · NON-FTA EXPENSE	0.00	0.00	12.00
62100 · Contract Services	0.00	78.00	0.00
65100 · Other Types of Expenses			
65140 · EXPENSE REIMBURSEMENT			
65140A · MEAL REIMBURSEMENT	0.00	0.00	80.21
Total 65140 · EXPENSE REIMBURSEMENT	0.00	0.00	80.21
Total 65100 · Other Types of Expenses	0.00	0.00	80.21
Total Expense	57,220.24	306,310.82	1,686,297.59
Net Ordinary Income	363,733.64	180,626.50	320,083.65
Net Income	<u>363,733.64</u>	<u>180,626.50</u>	<u>320,083.65</u>

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Accrual Basis

# BisMan Transit Board

## Profit & Loss Prev Year Comparison

### January through June 2016

	Jan - Jun 16	Jan - Jun 15	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
201312 · Para Transit Clients	0.00	1,707.50	-1,707.50
40101 · 40101 Fare Box Income Transit	184,537.60	193,641.65	-9,104.05
40102 · Fare Box Income CAT	41,706.90	46,095.57	-4,388.67
40107 · FACILITY	25.00	0.00	25.00
40300 · SALE OF 701 AND 702	20,200.00	0.00	20,200.00
40794 · 40794 · Mandan Golden Age	1,500.00	0.00	1,500.00
40800 · 40800 · Matchable Funds for FTA			
40801 · Interest Income			
40801A · XENIA	701.53	0.00	701.53
40801B · INLAND AMERICA	586.73	0.00	586.73
40801 · Interest Income - Other	2,663.29	2,227.81	435.48
<b>Total 40801 · Interest Income</b>	<b>3,951.55</b>	<b>2,227.81</b>	<b>1,723.74</b>
40802 · Golden Age Services	1,500.00	4,500.00	-3,000.00
40803 · RSVP	3,500.00	7,000.00	-3,500.00
40805 · United Way	375.00	1,250.00	-875.00
40806 · ND Medicaid	24,295.58	-3,046.29	27,341.87
40807 · NDAD	1,397.50	1,447.50	-50.00
40808 · PACE	1,914.00	2,580.00	-666.00
40809 · MOBILE ADS	28,065.10	31,316.43	-3,251.33
40810 · TAXI 9000	51,198.00	36,000.00	15,198.00
40811 · WEST RIVER	3,510.00	3,780.00	-270.00
40812 · DEL MAR VENDING	577.80	602.31	-24.51
40813 · Burleigh County Senior Center	2,000.00	4,000.00	-2,000.00
40814 · ND DEPARTMENT OF TRANSPORTATION	263,270.00	1,028,521.47	-765,251.47
40840 · City of Bismarck Mill Levy	899,863.73	807,936.02	91,927.71
40850 · City of Mandan Mill Levy	124,188.98	103,265.08	20,923.90
40860 · Training Room Rental	0.00	201.28	-201.28
40800 · 40800 · Matchable Funds for FTA - Other	0.00	106,492.21	-106,492.21
<b>Total 40800 · 40800 · Matchable Funds for FTA</b>	<b>1,409,607.24</b>	<b>2,138,073.82</b>	<b>-728,466.58</b>
40999 · 40999 · Miscellaneous Income			
40998 · INSURANCE RECOVERIES	34,478.15	5,511.00	28,967.15
40999 · 40999 · Miscellaneous Income - Other	122.00	17,622.17	-17,500.17
<b>Total 40999 · 40999 · Miscellaneous Income</b>	<b>34,600.15</b>	<b>23,133.17</b>	<b>11,466.98</b>
41000 · Total Federal Funds			
41400 · FTA Funds for Operations 50/50	235,881.00	0.00	235,881.00
41401 · FTA Funds for Maint. 80/20	70,473.00	0.00	70,473.00
41405 · 2013 STATE OF GOOD REPAIR	0.00	-80,149.00	80,149.00
41000 · Total Federal Funds - Other	0.00	498,753.00	-498,753.00
<b>Total 41000 · Total Federal Funds</b>	<b>306,354.00</b>	<b>418,604.00</b>	<b>-112,250.00</b>
46400 · Other Types of Income	7,850.35	8,576.40	-726.05
<b>Total Income</b>	<b>2,006,381.24</b>	<b>2,829,832.11</b>	<b>-823,450.87</b>
<b>Gross Profit</b>	<b>2,006,381.24</b>	<b>2,829,832.11</b>	<b>-823,450.87</b>
<b>Expense</b>			
50110 · RETURNED DEPOSIT ITEM FEE	8.00	0.00	8.00
50111 · 50111 · SERVICE FEES			
50111A · CREDIT CARD SALES FEES	268.43	0.00	268.43
50111 · 50111 · SERVICE FEES - Other	113.75	30.00	83.75
<b>Total 50111 · 50111 · SERVICE FEES</b>	<b>382.18</b>	<b>30.00</b>	<b>352.18</b>

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Accrual Basis

# BisMan Transit Board

## Profit & Loss Prev Year Comparison

### January through June 2016

	Jan - Jun 16	Jan - Jun 15	\$ Change
<b>50112 · 50112 · UTILITIES</b>			
100A · Bismarck Water Department	2,112.44	1,542.99	569.45
100B · Capital Electric	13,240.58	7,531.76	5,708.82
100C · Janitorial Services	2,943.12	2,795.07	148.05
100D · MDU	4,802.47	3,874.25	928.22
100E · Rodent Control	491.65	482.00	9.65
100F · Waste Management	2,605.06	2,377.65	227.41
<b>Total 50112 · 50112 · UTILITIES</b>	<b>26,195.32</b>	<b>18,603.72</b>	<b>7,591.60</b>
<b>50301 · 50301 · Central Nodak</b>	<b>118,493.44</b>	<b>92,233.65</b>	<b>26,259.79</b>
<b>50313 · 50313 · Equipment and Parts</b>			
50313A · SHOP EQUIPMENT	3,396.67	0.00	3,396.67
50313B · FLOOR SCRUBBER MAINT AGREEMENT			
50313B1 · FLOOR SCRUBBER REPAIR	414.19	0.00	414.19
50313B · FLOOR SCRUBBER MAINT AGREEMENT - Other	287.00	0.00	287.00
<b>Total 50313B · FLOOR SCRUBBER MAINT AGREEMENT</b>	<b>701.19</b>	<b>0.00</b>	<b>701.19</b>
50313C · PRESSURE WASHER			
50313c1 · PARTS	220.76	0.00	220.76
50313C · PRESSURE WASHER - Other	770.89	0.00	770.89
<b>Total 50313C · PRESSURE WASHER</b>	<b>991.65</b>	<b>0.00</b>	<b>991.65</b>
50313 · 50313 · Equipment and Parts - Other	1,219.65	96.23	1,123.42
<b>Total 50313 · 50313 · Equipment and Parts</b>	<b>6,309.16</b>	<b>96.23</b>	<b>6,212.93</b>
<b>50316 · 50316 Shelter and Bus Maint.</b>			
50316A · SHELTER CLEANING	2,821.00	0.00	2,821.00
50316B · SHELTER REPAIR	82.56	0.00	82.56
50316 · 50316 Shelter and Bus Maint. - Other	0.00	3,498.00	-3,498.00
<b>Total 50316 · 50316 Shelter and Bus Maint.</b>	<b>2,903.56</b>	<b>3,498.00</b>	<b>-594.44</b>
<b>50321 · Gauranteed Ride Home</b>	<b>3,535.00</b>	<b>4,690.00</b>	<b>-1,155.00</b>
<b>50499 · 50499 · Supplies</b>			
50499A · Office Supplies			
50499A1 · INK	525.66	0.00	525.66
50499A2 · STATIONARY	524.25	0.00	524.25
50499A3 · PENS/PENCILS	619.25	0.00	619.25
50499A4 · MISC OFFICE SUPPLIES	745.29	0.00	745.29
50499A5 · CHECKS AND DEPOSIT SLIPS	393.95	0.00	393.95
50499A · Office Supplies - Other	102.16	0.00	102.16
<b>Total 50499A · Office Supplies</b>	<b>2,910.56</b>	<b>0.00</b>	<b>2,910.56</b>
50499B · CLEANING SUPPLIES			
50499B1 · FACILITY CLEANING SUPPLIES	2,929.30	0.00	2,929.30
50499B2 · VEHICLE CLEANING SUPPLIES	36.90	0.00	36.90
50499B3 · TOILET PAPER AND PAPER TOWELS	1,296.36	0.00	1,296.36
<b>Total 50499B · CLEANING SUPPLIES</b>	<b>4,262.56</b>	<b>0.00</b>	<b>4,262.56</b>
50499 · 50499 · Supplies - Other	1,641.11	10,137.83	-8,496.72
<b>Total 50499 · 50499 · Supplies</b>	<b>8,814.23</b>	<b>10,137.83</b>	<b>-1,323.60</b>
<b>50502 · 50502 · Telephone</b>			
50502A · TABLETS			
50502A1 · PARATRANSIT TABLETS	4,746.55	0.00	4,746.55
50502A2 · CAT TABLETS	2,157.49	0.00	2,157.49
50502A · TABLETS - Other	3,477.02	0.00	3,477.02
<b>Total 50502A · TABLETS</b>	<b>10,381.06</b>	<b>0.00</b>	<b>10,381.06</b>



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Accrual Basis

**BisMan Transit Board**  
**Profit & Loss Prev Year Comparison**  
 January through June 2016

	Jan - Jun 16	Jan - Jun 15	\$ Change
50502B · OFFICE LINES	2,320.31	0.00	2,320.31
50502C · REIMBURSEMENT FOR CHUCK	250.00	0.00	250.00
50502D · VOICE LOGGING SYSTEM	1,316.00	0.00	1,316.00
50502 · 50502 · Telephone - Other	760.83	13,936.24	-13,175.41
<b>Total 50502 · 50502 · Telephone</b>	<b>15,028.20</b>	<b>13,936.24</b>	<b>1,091.96</b>
50600 · 50600 · Insurance	93,763.00	93,151.00	612.00
50704 · 50704 · Vehicle Costs			
50704A · TIRES			
50704A1 · CAT- TIRES	2,748.45	0.00	2,748.45
50704A2 · TIRES- PARATRANSIT	2,417.21	0.00	2,417.21
50704A · TIRES - Other	816.18	0.00	816.18
<b>Total 50704A · TIRES</b>	<b>5,981.84</b>	<b>0.00</b>	<b>5,981.84</b>
50704B · REPAIRS			
50704B1 · CAT PARTS	21,756.82	0.00	21,756.82
50704B2 · CAT- LABOR	14,784.65	0.00	14,784.65
50704B3 · TRANSIT- PARTS	21,666.88	0.00	21,666.88
50704B4 · TRANSIT- LABOR	21,675.00	0.00	21,675.00
50704B5 · SERVICE VEHICLE PARTS	2,848.40	0.00	2,848.40
50704B6 · SERVICE VEHICLE LABOR	4,055.06	0.00	4,055.06
50704B · REPAIRS - Other	15,752.67	0.00	15,752.67
<b>Total 50704B · REPAIRS</b>	<b>102,539.48</b>	<b>0.00</b>	<b>102,539.48</b>
50704C · BATTERIES			
50704C1 · BATTERIES- CAT	458.40	0.00	458.40
<b>Total 50704C · BATTERIES</b>	<b>458.40</b>	<b>0.00</b>	<b>458.40</b>
50704 · 50704 · Vehicle Costs - Other	14,587.48	918,469.48	-903,882.00
<b>Total 50704 · 50704 · Vehicle Costs</b>	<b>123,567.20</b>	<b>918,469.48</b>	<b>-794,902.28</b>
50801 · 50801 · TAXI 9000			
50801A · CONTRACT SERVICES- TRANSIT	758,466.33	0.00	758,466.33
50801B · CONTRACT SERVICES- CAT	441,287.22	0.00	441,287.22
50801 · 50801 · TAXI 9000 - Other	0.00	1,218,481.99	-1,218,481.99
<b>Total 50801 · 50801 · TAXI 9000</b>	<b>1,199,753.55</b>	<b>1,218,481.99</b>	<b>-18,728.44</b>
50902 · 50902 · Travel			
50902A · LODGING	5,615.91	0.00	5,615.91
50902B · AIRLINES	1,958.40	0.00	1,958.40
50902C · MILEAGE REIMBURSEMENT	211.14	0.00	211.14
50902D · MEAL EXPENSE	589.83	0.00	589.83
50902E · TRANSPORTATION	95.45	0.00	95.45
50902F · AIRPORT PARKING	80.00	0.00	80.00
50902 · 50902 · Travel - Other	348.53	0.00	348.53
<b>Total 50902 · 50902 · Travel</b>	<b>8,899.26</b>	<b>0.00</b>	<b>8,899.26</b>
50908 · 50908 · Advertising			
50908A · MEDIA ADVERTISING	799.35	0.00	799.35
50908B · MISC ADVERTISING	2,969.81	0.00	2,969.81
50908C · BUSINESS CARDS	394.73	0.00	394.73
50908D · RADIO/TV	1,776.00	0.00	1,776.00
50908 · 50908 · Advertising - Other	2,066.00	10,278.60	-8,212.60
<b>Total 50908 · 50908 · Advertising</b>	<b>8,005.89</b>	<b>10,278.60</b>	<b>-2,272.71</b>

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Accrual Basis

**BisMan Transit Board**  
**Profit & Loss Prev Year Comparison**  
**January through June 2016**

	Jan - Jun 16	Jan - Jun 15	\$ Change
<b>50910 · Dues/Membership</b>			
50910A · DTA DUES	300.00	0.00	300.00
50910B · BMDA DUES	500.00	0.00	500.00
50910C · SAM'S MEMBERSHIP FEE	11.25	0.00	11.25
50910D · CHAMBER OF COMMERCE	295.00	0.00	295.00
50910 · Dues/Membership - Other	80.00	655.00	-575.00
<b>Total 50910 · Dues/Membership</b>	<b>1,186.25</b>	<b>655.00</b>	<b>531.25</b>
<b>50920 · 50920 · Registration Fees</b>	<b>10.00</b>	<b>1,022.85</b>	<b>-1,012.85</b>
<b>50991 · 50991 · Printing &amp; Copying</b>			
50991A · INTERNAL	1,006.65	0.00	1,006.65
50991B · EXTERNAL			
50991B1 · EXTERNAL- TRANSIT	675.23	0.00	675.23
50991B · EXTERNAL - Other	283.08	0.00	283.08
<b>Total 50991B · EXTERNAL</b>	<b>958.31</b>	<b>0.00</b>	<b>958.31</b>
<b>50991 · 50991 · Printing &amp; Copying - Other</b>	<b>2,071.19</b>	<b>4,461.30</b>	<b>-2,390.11</b>
<b>Total 50991 · 50991 · Printing &amp; Copying</b>	<b>4,036.15</b>	<b>4,461.30</b>	<b>-425.15</b>
<b>50992 · 50992 · Postage</b>	<b>1,932.49</b>	<b>2,306.13</b>	<b>-373.64</b>
<b>50994 · 50994 · Miscellaneous Expense</b>			
50994A · BOARD MEETING MEALS- PUBLIC	478.68	0.00	478.68
50994 · 50994 · Miscellaneous Expense - Other	35.00	282.19	-247.19
<b>Total 50994 · 50994 · Miscellaneous Expense</b>	<b>513.68</b>	<b>282.19</b>	<b>231.49</b>
<b>51000 · 51000 · Accounting &amp; Auditing</b>			
51000A · QUICKBOOK PRO	89.95	0.00	89.95
51000 · 51000 · Accounting & Auditing - Other	40,084.00	30,313.95	9,770.05
<b>Total 51000 · 51000 · Accounting &amp; Auditing</b>	<b>40,173.95</b>	<b>30,313.95</b>	<b>9,860.00</b>
<b>51100 · 51100 Furniture Expenses</b>	<b>1,206.96</b>	<b>0.00</b>	<b>1,206.96</b>
<b>51401 · 51401 · Computer Costs</b>			
51401A · INSTALLATION	321.99	0.00	321.99
51401B · ANTI-VIRUS PROTECTION	48.99	0.00	48.99
51401C · NEW COMPUTERS	2,334.17	0.00	2,334.17
51401D · SOFTWARE	106.49	0.00	106.49
51401E · PARTS	13.72	0.00	13.72
51401 · 51401 · Computer Costs - Other	2,588.00	3,720.04	-1,132.04
<b>Total 51401 · 51401 · Computer Costs</b>	<b>5,413.36</b>	<b>3,720.04</b>	<b>1,693.32</b>
<b>51402 · Route Match Software</b>			
51402A · ROUTE MATCH-CAT	2,166.67	0.00	2,166.67
51402 · Route Match Software - Other	0.00	36,429.83	-36,429.83
<b>Total 51402 · Route Match Software</b>	<b>2,166.67</b>	<b>36,429.83</b>	<b>-34,263.16</b>
<b>51403 · 51403 · Building Costs</b>			
51403A · HEATING REPAIR	1,095.07	0.00	1,095.07
51403B · BOILERS	564.38	0.00	564.38
51403C · ELECTRICAL	174.57	0.00	174.57
51403D · GARAGE DOOR REPAIRS	451.64	0.00	451.64
51403E · LOCKS	100.00	0.00	100.00
51403F · VENT HOODS	1,925.00	0.00	1,925.00
51403G · GENERATOR INSPECTION	225.75	0.00	225.75
51403 · 51403 · Building Costs - Other	890.92	15,726.71	-14,835.79
<b>Total 51403 · 51403 · Building Costs</b>	<b>5,427.33</b>	<b>15,726.71</b>	<b>-10,299.38</b>
<b>51404 · SECURITY CAMERAS</b>	<b>1,460.00</b>	<b>0.00</b>	<b>1,460.00</b>
<b>51405 · TWO-WAY RADIOS</b>			
51405A · REPEATER FOR TWO WAY	2,630.55	0.00	2,630.55
<b>Total 51405 · TWO-WAY RADIOS</b>	<b>2,630.55</b>	<b>0.00</b>	<b>2,630.55</b>

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Accrual Basis

**BisMan Transit Board**  
**Profit & Loss Prev Year Comparison**  
 January through June 2016

	Jan - Jun 16	Jan - Jun 15	\$ Change
51600 · 51600 · Training			
51600A · APTA TRAINING REGISTRATION FEES	4,390.00	0.00	4,390.00
Total 51600 · 51600 · Training	4,390.00	0.00	4,390.00
54000 · NON-FTA EXPENSE			
54000B · NON-FTA TRAVEL EXPENSE	12.00	0.00	12.00
Total 54000 · NON-FTA EXPENSE	12.00	0.00	12.00
62100 · Contract Services	0.00	2,203.50	-2,203.50
65100 · Other Types of Expenses			
65140 · EXPENSE REIMBURSEMENT			
65140A · MEAL REIMBURSEMENT	80.21	0.00	80.21
Total 65140 · EXPENSE REIMBURSEMENT	80.21	0.00	80.21
Total 65100 · Other Types of Expenses	80.21	0.00	80.21
Total Expense	1,686,297.59	2,480,728.24	-794,430.65
Net Ordinary Income	320,083.65	349,103.87	-29,020.22
Net Income	<u>320,083.65</u>	<u>349,103.87</u>	<u>-29,020.22</u>

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**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
Check		06/30/2016		1016999 · BILL PAYME...		-5.00
				50111 · 50111 · SERVI...	-5.00	5.00
TOTAL					-5.00	5.00
Check		06/30/2016		1016999 · BILL PAYME...		-5.00
				50111 · 50111 · SERVI...	-5.00	5.00
TOTAL					-5.00	5.00
Check	006	06/03/2016	MERCHANT BNKCD	1017000 · ALL DEPOSI...		-56.29
				50111A · CREDIT CAR...	-56.29	56.29
TOTAL					-56.29	56.29
Bill Pmt -Check	3135	06/08/2016	BISMARCK TRIBU...	1016999 · BILL PAYME...		-228.70
Bill	ACCT. 104-6007...	05/20/2016		50908B · MISC ADVER...	-228.70	228.70
TOTAL					-228.70	228.70
Bill Pmt -Check	3136	06/08/2016	BISMARCK WATE...	1016999 · BILL PAYME...		-631.44
Bill	ACCT. 63091100...	05/31/2016		100A · Bismarck Water ...	-631.44	631.44
TOTAL					-631.44	631.44
Bill Pmt -Check	3137	06/08/2016	CND	1016999 · BILL PAYME...		-27,353.93
Bill	MAY 2016	06/08/2016		50301 · 50301 · Central ...	-27,353.93	27,353.93
TOTAL					-27,353.93	27,353.93
Bill Pmt -Check	3138	06/08/2016	DAKOTA FIRE ST...	1016999 · BILL PAYME...		-15.98
Bill	INV. 48360	06/07/2016		51403 · 51403 · Buildin...	-15.98	15.98
TOTAL					-15.98	15.98

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**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
<b>Bill Pmt -Check</b>	<b>3139</b>	<b>06/08/2016</b>	<b>ECO LAB</b>	<b>1016999 · BILL PAYME...</b>		<b>-98.33</b>
Bill	INV. 7858025	06/06/2016		100E · Rodent Control	-98.33	98.33
TOTAL					-98.33	98.33
<b>Bill Pmt -Check</b>	<b>3140</b>	<b>06/08/2016</b>	<b>FIRESIDE OFFICE...</b>	<b>1016999 · BILL PAYME...</b>		<b>-57.46</b>
Bill	INV. 890288	06/06/2016		50499A · Office Supplies	-57.46	57.46
TOTAL					-57.46	57.46
<b>Bill Pmt -Check</b>	<b>3141</b>	<b>06/08/2016</b>	<b>INTERSTATE PO...</b>	<b>1016999 · BILL PAYME...</b>		<b>-437.63</b>
Bill	R003022854:01	05/20/2016		50704B1 · CAT PARTS 50704B2 · CAT- LABOR	-116.65 -320.98	116.65 320.98
TOTAL					-437.63	437.63
<b>Bill Pmt -Check</b>	<b>3142</b>	<b>06/08/2016</b>	<b>PUKLICH CHEVR...</b>	<b>1016999 · BILL PAYME...</b>		<b>-2,858.99</b>
Bill	INV. 569804	05/20/2016		50704B3 · TRANSIT- P...	-2,858.99	2,858.99
TOTAL					-2,858.99	2,858.99
<b>Bill Pmt -Check</b>	<b>3143</b>	<b>06/08/2016</b>	<b>RADIO BISMARC...</b>	<b>1016999 · BILL PAYME...</b>		<b>-768.00</b>
Bill	MAY 2016	05/31/2016		50908 · 50908 · Adverti...	-768.00	768.00
TOTAL					-768.00	768.00
<b>Bill Pmt -Check</b>	<b>3144</b>	<b>06/08/2016</b>	<b>SAMS CLUB</b>	<b>1016999 · BILL PAYME...</b>		<b>-298.65</b>
Bill	4239 - MAY	06/01/2016		50908A · MEDIA ADVE... 51100 · 51100 Furnitur...	-129.00 -169.65	129.00 169.65
TOTAL					-298.65	298.65
<b>Bill Pmt -Check</b>	<b>3145</b>	<b>06/08/2016</b>	<b>STEIN'S INC.</b>	<b>1016999 · BILL PAYME...</b>		<b>-326.36</b>
Bill	INV. 756927	06/02/2016		50499B3 · TOILET PAP...	-326.36	326.36
TOTAL					-326.36	326.36



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07/12/16

**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
<b>Bill Pmt -Check</b>	<b>3146</b>	<b>06/08/2016</b>	<b>Verizon</b>	<b>1016999 · BILL PAYME...</b>		<b>-1,788.51</b>
Bill	9765718371	05/20/2016		50502A2 · CAT TABLETS	-543.28	543.28
Bill	CHUCK BILL	05/20/2016		50502A1 · PARATRA... 50502C · REIMBURSE...	-1,195.23 -50.00	1,195.23 50.00
TOTAL					-1,788.51	1,788.51
<b>Bill Pmt -Check</b>	<b>3147</b>	<b>06/08/2016</b>	<b>WALLWORK TRU...</b>	<b>1016999 · BILL PAYME...</b>		<b>-735.63</b>
Bill	INV. 261470088	05/26/2016		50704B2 · CAT- LABOR	-437.40	437.40
Bill	INV. 261470067	05/26/2016		50704B1 · CAT PARTS 50704B2 · CAT- LABOR	-6.63 -291.60	6.63 291.60
TOTAL					-735.63	735.63
<b>Bill Pmt -Check</b>	<b>3148</b>	<b>06/08/2016</b>	<b>WASTE MANAGE...</b>	<b>1016999 · BILL PAYME...</b>		<b>-525.42</b>
Bill	6428626-0606-9	06/01/2016		100F · Waste Managem...	-525.42	525.42
TOTAL					-525.42	525.42
<b>Bill Pmt -Check</b>	<b>3149</b>	<b>06/16/2016</b>	<b>CAPITAL ELECTRIC</b>	<b>1016999 · BILL PAYME...</b>		<b>-2,440.60</b>
Bill	ACCT. 2224200	06/06/2016		100B · Capital Electric	-2,440.60	2,440.60
TOTAL					-2,440.60	2,440.60
<b>Bill Pmt -Check</b>	<b>3150</b>	<b>06/16/2016</b>	<b>FIRESIDE OFFICE...</b>	<b>1016999 · BILL PAYME...</b>		<b>-44.70</b>
Bill	INV. 890626-0	06/13/2016		50499A · Office Supplies	-44.70	44.70
TOTAL					-44.70	44.70
<b>Bill Pmt -Check</b>	<b>3151</b>	<b>06/16/2016</b>	<b>HIT, INC.</b>	<b>1016999 · BILL PAYME...</b>		<b>-523.25</b>
Bill	MAY CLEANING	06/09/2016		50316A · SHELTER CL...	-523.25	523.25
TOTAL					-523.25	523.25

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07/12/16

**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
<b>Bill Pmt -Check</b>	<b>3152</b>	<b>06/16/2016</b>	<b>MDU</b>	<b>1016999 · BILL PAYME...</b>		<b>-205.82</b>
Bill	278 161 1000 4	06/09/2016		100D · MDU	-205.82	205.82
TOTAL					-205.82	205.82
<b>Bill Pmt -Check</b>	<b>3153</b>	<b>06/16/2016</b>	<b>MIDCONTINENT B...</b>	<b>1016999 · BILL PAYME...</b>		<b>-475.40</b>
Bill	INV. 0401786028...	06/09/2016		50502B · OFFICE LINES	-475.40	475.40
TOTAL					-475.40	475.40
<b>Bill Pmt -Check</b>	<b>3154</b>	<b>06/16/2016</b>	<b>MOBILE ADS</b>	<b>1016999 · BILL PAYME...</b>		<b>-540.00</b>
Bill		05/30/2016		50908B · MISC ADVER...	-540.00	540.00
TOTAL					-540.00	540.00
<b>Bill Pmt -Check</b>	<b>3155</b>	<b>06/16/2016</b>	<b>STEIN'S INC.</b>	<b>1016999 · BILL PAYME...</b>		<b>-231.37</b>
Bill	INV. 757287	06/08/2016		50499B1 · FACILITY CL...	-75.71	75.71
Bill	INV. 755543	06/09/2016		50704B3 · TRANSIT- P...	-155.66	155.66
TOTAL					-231.37	231.37
<b>Bill Pmt -Check</b>	<b>3156</b>	<b>06/16/2016</b>	<b>VISA</b>	<b>1016999 · BILL PAYME...</b>		<b>-3,725.86</b>
Bill	ENDING 2504	06/01/2016		50902A · LODGING	-963.48	963.48
				50902D · MEAL EXPEN...	-315.75	315.75
				50902B · AIRLINES	-25.00	25.00
Bill	ENDING 2520	06/01/2016		50908C · BUSINESS C...	-192.99	192.99
				50499A4 · MISC OFFIC...	-79.88	79.88
				50994A · BOARD MEE...	-70.93	70.93
				50908A · MEDIA ADVE...	-10.00	10.00
Bill	ENDING 2512	06/01/2016		50902B · AIRLINES	-75.00	75.00
				50902D · MEAL EXPEN...	-62.21	62.21
				50902A · LODGING	-963.48	963.48
				50994A · BOARD MEE...	-41.14	41.14
				50313A · SHOP EQUIP...	-926.00	926.00
TOTAL					-3,725.86	3,725.86

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07/12/16

**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
<b>Bill Pmt -Check</b>	<b>3157</b>	<b>06/27/2016</b>	<b>AMERI PRIDE</b>	<b>1016999 · BILL PAYME...</b>		<b>-245.26</b>
Bill	INV. 2900784585	06/21/2016		100C · Janitorial Services	-245.26	245.26
TOTAL					-245.26	245.26
<b>Bill Pmt -Check</b>	<b>3158</b>	<b>06/27/2016</b>	<b>CONDONSNID- B...</b>	<b>1016999 · BILL PAYME...</b>		<b>-76.95</b>
Bill	INV. 955-119362	06/22/2016		50499 · 50499 · Supplies	-76.95	76.95
TOTAL					-76.95	76.95
<b>Bill Pmt -Check</b>	<b>3159</b>	<b>06/27/2016</b>	<b>ELECTRONIC CO...</b>	<b>1016999 · BILL PAYME...</b>		<b>-32.50</b>
Bill	INV. 70490	06/21/2016		50704B3 · TRANSIT- P...	-32.50	32.50
TOTAL					-32.50	32.50
<b>Bill Pmt -Check</b>	<b>3160</b>	<b>06/27/2016</b>	<b>OK TIRE</b>	<b>1016999 · BILL PAYME...</b>		<b>-1,656.61</b>
Bill	INV. 145716	06/08/2016		50704A1 · CAT- TIRES	-1,656.61	1,656.61
TOTAL					-1,656.61	1,656.61
<b>Bill Pmt -Check</b>	<b>3161</b>	<b>06/27/2016</b>	<b>PITNEY BOWES -V</b>	<b>1016999 · BILL PAYME...</b>		<b>-553.49</b>
Bill	8000-9090-0234-...	06/12/2016		50992 · 50992 · Postage	-553.49	553.49
TOTAL					-553.49	553.49
<b>Bill Pmt -Check</b>	<b>3162</b>	<b>06/27/2016</b>	<b>PUKLICH CHEVR...</b>	<b>1016999 · BILL PAYME...</b>		<b>-4,595.46</b>
Bill	INV. 569980	06/08/2016		50704B3 · TRANSIT- P...	-1,784.93	1,784.93
Bill	INV. 570046	06/09/2016		50704B3 · TRANSIT- P...	-2,810.53	2,810.53
TOTAL					-4,595.46	4,595.46

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07/12/16

**BisMan Transit Board**  
**Check Detail**  
 June 2016

Type	Num	Date	Name	Account	Paid Amount	Original A...
<b>Bill Pmt -Check</b>	<b>3163</b>	<b>06/27/2016</b>	<b>SCHUMACHER T...</b>	<b>1016999 · BILL PAYME...</b>		<b>-13,066.46</b>
Bill	GRH MAY 2016	05/31/2016		50321 · Gauranteed Rid...	-415.00	415.00
Bill	MAY REPAIRS	05/31/2016		50704B1 · CAT PARTS	-2,727.60	2,727.60
				50704B2 · CAT- LABOR	-2,278.00	2,278.00
				50704B3 · TRANSIT- P...	-2,885.86	2,885.86
				50704B4 · TRANSIT- L...	-4,760.00	4,760.00
TOTAL					-13,066.46	13,066.46
<b>Bill Pmt -Check</b>	<b>3164</b>	<b>06/27/2016</b>	<b>TAXI 9000-V</b>	<b>1016999 · BILL PAYME...</b>		<b>-236,007.31</b>
Bill	MAY 2016	05/31/2016		50801A · CONTRACT S...	-148,770.58	148,770.58
				50801B · CONTRACT S...	-87,236.73	87,236.73
TOTAL					-236,007.31	236,007.31
<b>Bill Pmt -Check</b>	<b>3165</b>	<b>06/27/2016</b>	<b>UNITED PRINTING</b>	<b>1016999 · BILL PAYME...</b>		<b>-481.28</b>
Bill	INV. 456941	06/16/2016		50991 · 50991 · Printing...	-481.28	481.28
TOTAL					-481.28	481.28



# JUNE 2016 MONTHLY REPORT

		Month	YTD	PY Month	PY YTD	% INC/DEC OVR PYTD
<b>RIDERSHIP</b>						
	FIXED ROUTE	11,384	70,715	11,461	64,803	9.12%
	PARATRANSIT	12,867	80,615	13,441	83,309	-3.23%
	Total	24,251	151,330	24,902	148,112	2.17%
	FIXED ROUTE AVG. DAILY BOARDINGS	437.85	459.19	440.81	423.55	8.41%
	PARATRANSIT AVG. DAILY BOARDINGS	428.90	442.94	448.03	460.27	-3.77%
	<b>ON TIME PERFORMANCE</b>					
	FIXED ROUTE	95.25%				
	PARATRANSIT	98.62%				
	YTD PERFORMANCE	98.66%				
<b>EFFICIENCY</b>						
	<b>REVENUE</b>					
	<u>FIXED ROUTE</u>					
	FAREBOX - OPERATIONS	\$ 7,102	\$ 41,707	\$ 8,324	\$ 46,096	-9.52%
	<u>PARATRANSIT</u>					
	OPERATIONS	\$ 38,361	\$ 184,538	\$ 30,345	\$ 193,642	-4.70%
	TOTAL REVENUE	\$ 45,463	\$ 226,245	\$ 38,669	\$ 239,738	-5.63%
	<b>EXPENSE</b>					
	<u>FIXED ROUTE</u>					
	OPERATIONS	\$ 92,125	\$ 533,413	\$ 91,734	\$ 536,660	-0.61%
		\$ 92,125	\$ 533,413	\$ 91,734	\$ 536,660	-0.61%
	<u>PARATRANSIT</u>					
	OPERATIONS	\$ 145,012	\$ 903,478	\$ 149,837	\$ 930,169	-2.87%
		\$ 145,012	\$ 903,478	\$ 149,837	\$ 930,169	-2.87%
	TOTAL EXPENSE	\$ 237,137	\$ 1,436,891	\$ 241,571	\$ 1,466,828	-2.04%
	FAREBOX REVENUE/EXPENSE RATIO	0.19	0.16	0.16	0.16	



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## JUNE 2016 ANALYTICS OVERVIEW

### Website

June continued to trend upward for overall users of the site, with session duration increasing 10 seconds per visit to just below the 3-minute threshold. While users, sessions and page views were up from the previous month, pages per session were down an average of 2.86 percent. Mobile session duration increased by more than 30 seconds per site visit, while tablet session duration increased by about two and half minutes per session.

The Proposed Revisions page ranked 19<sup>th</sup> in site viewership with 57 views in June (1.13 percent of the month's overall viewership). Per traditional trends, route and service information dominated the top 10 pages in terms of views.

### Facebook

The dump the pump campaign, which proved to be 21 posts scheduled throughout June 16 pushed June's organic reach past the May total by about 9.5 percent, and nearly 30 percent past June 2015 levels. There were no paid posts in the month of June, and subsequently all traffic through the account was organic.

Recently the City of Bismarck and Bismarck MPO Facebook accounts have been liking and sharing more of the account content – particularly items such as route and service changes due to holidays or construction. Interaction from larger accounts like the City accounts pushes our organic reach 10-12 times beyond an unshared item. Obviously, the more they share content to their followers, the more reach our content will receive. To put this into perspective, a preview post that was shared on June 15 outperformed all 21 posts that were not shared on the day of the event, and finished with a total reach just under half (435 reach) of the 21 posts (934 reach).

### Twitter

The Dump the Pump campaign helps to illustrate the value of the account. With a similar output of tweets (21) to an account that is roughly 2/3 the size of the Facebook account, the organic reach of the campaign was significantly more, reaching to 2,599.

### RouteShout

In spite of a 13 percent drop in unique users (3) for the month, total usage of the app increased by nearly a third as compared to May (180 uses versus 137).

Bis-Man Transit delivers valued public transportation, linking people, jobs and communities.

3750 East Rosser Avenue, Bismarck, ND 58501 • P: (701) 258-6817 • F: (701) 258-6752 • [www.bismantransit.com](http://www.bismantransit.com)

### **Bis-Man Online**

There were no Bis-Man Online ads running in April, and subsequently no traffic generated.

### **Mail Chimp**

There were two new opens on the campaign, slightly altering the open rate.

# Website Google Analytics Report

Overview	June 2016	May 2016	Change	June 2015	Change
Sessions	1852	1726	7.30%	1802	2.77%
Users	1322	1284	2.96%	1309	0.99%
Pageviews	5045	4826	4.54%	5480	-7.94%
Pages/Session	2.72	2.8	-2.86%	3.04	-10.53%
Session Duration	2:58	2:48	5.95%	3:03	-2.73%
Bounce Rate	47.46%	46.64%	1.76%	47.56%	-0.21%

## Visitor Type

New Visitor	1198	1165	2.83%	1266	-5.37%
Returning Visitor	654	561	16.58%	536	22.01%

## Desktop Traffic

Sessions	915	875	4.57%	937	-2.35%
New Users	642	627	2.39%	697	-7.89%
Pages/Session	2.72	2.95	-7.80%	3.35	-18.81%
Session Duration	2:34	2:59	-13.97%	3:19	-22.61%
Bounce Rate	47.32%	48.80%	-3.03%	45.04%	5.06%

## Mobile Traffic

Sessions	827	769	7.54%	742	11.46%
New Users	479	474	1.05%	486	-1.44%
Pages/Session	2.72	2.63	3.42%	2.72	0.00%
Session Duration	3:09	2:38	19.62%	2:47	13.17%
Bounce Rate	47.04%	44.08%	6.72%	50.27%	-6.43%

## Tablet Traffic

Sessions	110	82	34.15%	123	-10.57%
New Users	77	64	20.31%	83	-7.23%
Pages/Session	2.78	2.78	0.00%	2.64	5.30%
Session Duration	4:54	2:28	98.65%	2:31	94.70%
Bounce Rate	51.82%	47.56%	8.96%	50.41%	2.80%

# Facebook Analytics

	June 2016	May 2016	Change	June 2015	Change
Likes	341	331	3.02%	284	20.07%
# of Posts	51	40	27.50%	47	8.51%
Post Clicks	156	120	30.00%	185	-15.68%
Likes, Comments, Shares	70	66	6.06%	90	-22.22%
Organic Reach	3019	2756	9.54%	2333	29.40%
Total Reach	3019	4099	-26.35%	5350	-43.57%
Page/Tab Visits	NA	NA	#VALUE!	163	#VALUE!
External Referrers	NA	NA	#VALUE!	5	#VALUE!

*Analytics from Facebook Insights*



# Twitter Analytics

	June 2016	May 2016	Change	June 2015	Change
Total # of Followers	256	254	0.79%	163	57.06%
# of Tweets	47	40	17.50%	45	4.44%
Organic Impressions	4715	7450	-36.71%	3865	21.99%
Total Impressions	4715	19072	-75.28%	5574	-15.41%
Mentions	0	0	#DIV/0!	8	-100.00%
Enagements	28	50	-44.00%	84	-66.67%
Link Clicks	3	14	-78.57%	19	-84.21%
Profile Clicks	2	8	-75.00%	9	-77.78%
Detail Expands	5	17	-70.59%	9	-44.44%
Hastag Clicks	0	3	-100.00%	0	#DIV/0!
Retweets	2	6	-66.67%	9	-77.78%
Likes	9	2	350.00%	3	200.00%
Embedded Media Views	6	0	#DIV/0!	0	#DIV/0!
Replies	1	0	#DIV/0!	3	-66.67%
Shared Via Email	0	0	#DIV/0!	0	#DIV/0!
Photo or Video Click	0	263	-100.00%	32	-100.00%
Engagement Rate	0.10%	0.26%	-61.54%	0.60%	-83.33%

*Analytics from [analytics.twitter.com](https://analytics.twitter.com)*

# RouteShout Analytics

	June 2016	May 2016	Change	June 2015	Change
Unique Users	20	23	-13.04%	15	33.33%
Total Responses	180	137	31.39%	65	176.92%
SMS	0	0	#DIV/0!	4	-100.00%
Smartphone	180	137	31.39%	61	195.08%

# Mail Chimp Analytics

	Mailing List	Campaign		Campaign			
	Size	Opens	Open Rate	Clicks	Click Rate	Bounced	Unsub
2016 Q2	358	63	18.40%	2	0.60%	16	1
2016 Q1	352	70	20.70%	8	2.40%	14	3
2015 Q4	355	75	21.70%	1	1.30%	9	1
2015 Q3	362	73	21.20%	6	1.70%	18	2
2015 Q2	359	77	22.30%	6	1.70%	14	0
2015 Q1	366	82	23.80%	8	2.30%	21	0
2014 Q4	367	89	25.20%	9	2.50%	14	2
14 HFRD	349	75	22.30%	9	2.70%	13	1
2014 Q3	350	66	19.50%	1	0.30%	11	1
AIW	349	72	21.10%	10	2.90%	8	1
2014 Q2	355	83	24.10%	1	0.30%	11	1
2014 Q1	267	68	26.10%	6	2.30%	6	0



# TAXI 9000 OF BISMARCK & MINOT ND

701-223-9000

DISPATCH

701-852-9000



3750 E Rosser Avenue Bismarck, ND 58501  
701-223-9035 Fax 701-258-7393

500 3<sup>rd</sup> Street NE Minot, ND 58703  
701-852-8025 Fax 701-852-8025

Taxi 9000

Bis-Man Transit

The CAT

July 19, 2016

G

To: Bis-Man Transit Board  
From: Craig R. Sjoberg, Safety Manager  
Reference: Safety Initiative Analytics

This is an updated progress report for Schumacher Transportation's safety initiative.

1. The CPR component of the safety initiative was completed on June 3, 2016. The First Aid component of the initiative began on June 27 and is essentially complete as of today, July 19, 2016. All of the Transit drivers, including their manager completed their First Aid training on July 11. As of today, July 19, 2016, 12 of the 14 CAT drivers including their manager have completed their training. The remaining two CAT drivers are scheduled to complete their First Aid training, one driver on July 22 and the last driver will be trained on July 26.
  - A. CAT Deadline: July 22 Status: 12 of 14 trained as of 7-19 (86%) To be completed: 7-26 -16
  - B. Transit Deadline: July 22 Status: 25 of 25 trained as of 7-11 (100%) Training completed: 7-11-16
  - C. First Aid training days as of 7-19-2016: 14
  - D. First Aid training hours as of 7-19-2016: 111
  - E. Classes conducted as of 7-19-2016: 24
  - F. Service disruption to our customers: None
2. The third and final component of the primary training initiative, defensive driving, shall begin in August. Experienced drivers will be given the option to complete the online 4 hour defensive driving class offered through North Dakota Workforce Safety and Insurance. Newer drivers will attend classroom 4 hour National Safety Council defensive driving courses which will be conducted at Schumacher Transportation. Preparation and logistical considerations are in progress.
3. The Schumacher Transportation Health and Safety Committee continues to meet and will be working to prioritize the results of safety training suggestions received from committee members and drivers prior to July 11, 2016. A total of 44 suggestions were received and organized on the attached listing.

**MOST SUGGESTED**

1. Passenger securement training 4
2. Accident “chargeable” language (preventable/non-preventable) points system 3
3. Vehicle inspections (pre and post trip) 3
4. Defensive driver training 3
5. Accident response protocol 2
6. Driver and Shop uniforms and proper footwear (no flip-flops) 2
7. Passenger sensitivity-customer service skills-customer service skills-conflict resolution 2
8. 1<sup>st</sup> Aid training 2 *Transit done 7-11-16* and *CAT will be done on 7-22-16*

**SUGGESTED but resolved or in process of resolution**

1. Safety bulletin board *in driver's lounge on door to Transit garage*
2. New driver training checklist *developed for CAT but adaptive for Transit and Taxi on trial run now*
3. EpiPen on CAT and Transit buses *Epi Pen requires prescription per individual – not feasible*

**ADMINISTRATION BASED**

1. Identify Safety Committee Charter items to focus on
2. New passenger training on ridership rules (Transit)
3. Health and safety awareness programs
4. More frequent meetings to air issues-rumor control-morale
5. Transit bus overloading of passengers for distance and time concerns “Cram and Jam”
6. Railroad crossing protocol
7. Supervisor training on Drug & Alcohol Misuse and Reasonable Suspicion

**ALL EMPLOYEES**

1. Proper personal lifting techniques
2. Office staff repetitive motion/ergonomics
3. Bus and passenger incident write-up system/flowchart
4. Eye and ear protection
5. Bloodborne pathogen training
6. Lock out/tag out training

**DRIVER BASED**

1. Driver stretch breaks to reduce fatigue (Taxi and Transit)
2. Driver (5 min.) safety sessions
3. New driver training on Drug and Alcohol misuse and introductory process

**VEHICLE BASED**

1. Vehicle out of service procedure ( Red flag, lock out/tag out, progress flow chart)
2. Body fluid spill kits for CAT and Transit (Taxi?)
3. Oil or grease transit bus lifts
4. Repair fire extinguisher mounting brackets in Transit buses

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**BIS-MAN TRANSIT BOARD  
BISMARCK, NORTH DAKOTA**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Bis-Man Transit Board  
Bismarck, North Dakota

### Report on the Financial Statements

We have audited the accompanying financial statements of Bis-Man Transit Board (a non-profit organization) which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board'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.

### **Basis for Qualified Opinion**

The financial statements referred to above include \$140,062 of investments for which the fair value has not been determined. Accounting Standards Codification Topic 958, *Accounting for Certain Investments Held by Not-for-Profit Organizations* requires other investments to be recorded at their fair value or the lower of cost or fair value. Accounting Standards Codification Topic 820, *Fair Value Measurements and Disclosure*, requires certain disclosures of assets and liabilities that are measured at fair value. Bis-Man Transit Board has not determined the fair value of these investments and has recorded them at cost. The effects of this departure from accounting principles generally accepted in the United States of America on the financial statements of Bis-Man Transit Board are not reasonably determinable.

### **Qualified Opinion**

In our opinion, except for the effects on the financial statements of the items described in the basis for qualified opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Bis-Man Transit Board as of December 31, 2015, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2016 on our consideration of Bis-Man Transit Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bis-Man Transit Board's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Brady Martz". The signature is written in a cursive, flowing style.

**BRADY, MARTZ & ASSOCIATES, P.C.**

Bismarck, North Dakota

May 11, 2016

**BIS-MAN TRANSIT BOARD**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2015**

**ASSETS:**

Current assets:

Cash and cash equivalents	\$ 1,220,489
Certificate of deposit	238,565
Investments	179,169
Accounts receivable	79,444
Grants receivable	290,710
Prepaid expenses	<u>22,704</u>

Total assets	<u><u>\$ 2,031,081</u></u>
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**LIABILITIES AND NET ASSETS:**

Current liabilities:

Accounts payable	320,753
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Net assets:

Unrestricted net assets	<u>1,710,328</u>
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Total liabilities and net assets	<u><u>\$ 2,031,081</u></u>
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See Notes to the Financial Statements

**BIS-MAN TRANSIT BOARD**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

Public support and revenue:

Public support:

Intergovernmental:

Federal cash grants and reimbursements \$ 1,843,841

State cash grants and reimbursements 1,360,459

Local cash grants and reimbursements 979,897

Contributions 9,656

Total public support 4,193,853

Revenue:

Passenger fares 456,147

Advertising 83,970

Commissions 72,266

Interest 4,133

Rental 87,188

Contracted fare services 35,210

Medicaid 98,773

Realized and unrealized gain (loss) on investment (17,223)

Other income 36,746

Total revenue 857,210

Total public support and revenue 5,051,063

Expenses:

Program services:

Transit Board 4,065,296

Bus Depot 69,654

Transit Facility 156,376

Supporting services:

Management and general 439,420

Total expenses 4,730,746

Change in unrestricted net assets 320,317

Unrestricted net assets - beginning of year 1,390,011

Unrestricted net assets - end of year \$ 1,710,328

See Notes to the Financial Statements

**BIS-MAN TRANSIT BOARD**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Program Services			Supporting Services	
	Transit Board	Bus Depot	Transit Facility	Management & General	Total
Purchased transportation:					
Operational	\$ 1,438,965	\$ -	-	\$ -	\$ 1,438,965
Preventive Maintenance	365,473	-	-	-	365,473
Fixed Route	1,070,366	-	-	-	1,070,366
Management service fees	-	-	-	154,533	154,533
Contracted services	-	-	-	2,379	2,379
Salaries	-	64,733	104,726	-	169,459
Insurance	-	-	-	80,334	80,334
Advertising and promotion media	-	2,132	-	21,064	23,196
Postage	-	-	-	4,229	4,229
Materials and supplies	-	-	-	31,281	31,281
Travel and meetings	-	-	-	4,953	4,953
Professional fees	-	-	-	40,524	40,524
Utilities	-	-	45,308	-	45,308
Janitorial	-	-	6,342	-	6,342
Repairs and maintenance	7,755	11	-	34,918	42,684
Vehicle costs	1,090,928	-	-	-	1,090,928
Equipment	91,809	-	-	-	91,809
Computer costs	-	-	-	5,825	5,825
Telephone	-	-	-	26,028	26,028
Dues and subscriptions	-	-	-	4,757	4,757
Property taxes	-	-	-	6,854	6,854
Bank fees	-	984	-	-	984
Miscellaneous	-	1,794	-	21,741	23,535
Total expenses	\$ 4,065,296	\$ 69,654	\$ 156,376	\$ 439,420	\$ 4,730,746

See Notes to the Financial Statements

**BIS-MAN TRANSIT BOARD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

Cash flows from operating activities:	
Receipts of public support	\$ 4,328,616
Receipts of transportation and other income	829,868
Payments to service vendors	(4,898,494)
Realized and unrealized loss on investment	17,223
Investment income	<u>4,133</u>
Net cash provided (used) by operating activities	<u>281,346</u>
Cash flows provided (used) by investing activities:	
Non-dividend distributions of cost basis	7,748
Purchases of investments	<u>(998)</u>
Net cash provided (used) by investing activities	<u>6,750</u>
Net change in cash and cash equivalents	288,096
Cash and cash equivalents - beginning of year	<u>932,393</u>
Cash and cash equivalents - end of year	<u><u>\$ 1,220,489</u></u>
Reconciliation of net change in unrestricted net assets to net cash provided by operating activities	
Change in net assets	\$ 320,317
Adjustments to reconcile change in unrestricted net assets to cash from operating activities:	
Realized and unrealized loss on investment	17,223
Effects on operating cash flows due to changes in:	
Accounts receivable	(23,209)
Grants receivable	134,763
Prepaid expenses	(1,745)
Accounts payable	(166,003)
Total adjustments	<u>(38,971)</u>
Net cash provided (used) by operating activities	<u><u>\$ 281,346</u></u>

See Notes to the Financial Statements

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2015**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Business Activity**

Bis-Man Transit Board was incorporated on April 28, 1987, as a nonprofit organization under the provisions of the North Dakota Nonprofit Corporation Act. The primary purpose of the Board is to identify, promote, coordinate and establish transportation services for elderly and handicapped individuals in the Bismarck and Mandan area as they relate to employment, medical and recreational issues by utilizing federal, state, county and local funding sources. The Board also provides fixed route public transportation to the Bismarck-Mandan communities. For 2015, approximately 63% of the Board's revenues are received from federal and state government grants and reimbursements.

The Board's three main programs are as follows:

1. **Transit Board:** The providing of daily transportation services to the elderly and disabled individuals in the Bismarck and Mandan communities through an on-demand system. The providing of daily transportation services to all individuals in the Bismarck and Mandan communities through a fixed-route system.
2. **Bus Depot:** The operations of the Jefferson Line Bus Depot, which services the Bismarck – Mandan and surrounding communities.
3. **Facility:** The operations of the transit facility constructed in Bismarck which provides a central location for the operations of the Transit Board, the Bus Depot, and several other transportation providers and services for the Bismarck-Mandan communities.

**Basis of Accounting**

The financial statements of the Board have been prepared on the accrual basis. Revenue is recognized as earned and expenses are recognized as incurred. Revenue from federal and state grants is recognized when the reimbursable expenditure is incurred. Revenue from passenger fares is recognized when the ride is purchased.

**Basis of Presentation**

The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America, ("U.S. GAAP"), as codified by the Financial Accounting Standards Board.

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) Topic 958, *Accounting For Not-for-Profit Entities*. The ASC requires the Board to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

The Board has only unrestricted net assets.

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of funds invested in checking, money market and savings accounts.

**Fair Value Measurements**

The Board has determined the fair value of certain assets and liabilities in accordance with the provisions of Codification Topic 820, *Fair Value Measurements* which provides a framework for measuring fair value under generally accepted accounting principles.

Codification Topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Codification Topic 820 required that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. Codification Topic 820 also established a fair value hierarchy, which prioritizes the valuation inputs into three broad levels:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

***Investments***

The fair value of investments is based on quoted market price. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

The Board reports one investment at cost. The ASC specifies that investments shall be reported at fair value and the unrealized gain and/or loss should be recognized in the current year Statement of Activities. The Board's practice of reporting this investment at cost is a basis of accounting not in conformity with U.S. GAAP. The effect of this departure on the financial statements is not reasonably determinable.

**Grants/Accounts Receivable**

Grants and accounts receivable are carried at original invoice/reimbursement request amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts/reimbursement requests. Accounts receivable are written off when deemed uncollectible. Recoveries of accounts receivable previously written off are recorded when received.

An accounts receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 90 days.



**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

**Allowance for Uncollectible Accounts**

No allowance for uncollectible accounts has been provided since management considers all accounts to be collectible as of year end.

**Capital Assets**

In accordance with the directives from the Federal Transportation Agency, the Board expenses all capital assets purchased with federal funds passed through from the City of Bismarck in the year of purchase. The Board leases the equipment and facilities from the City of Bismarck (Note 9) and is responsible for their maintenance, operation and disposal.

**Income Taxes**

The Board is a not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation under Code Section 509(a)(1). Therefore, the Board is not subject to income tax. However, the Board is liable for tax on unrelated business income, reported on from 990-T, which currently includes the commissions received for operation of the Bus Depot.

The Board's policy is to evaluate the likelihood that its uncertain tax positions will prevail upon examination based on the extent to which those positions have substantial support within the Internal Revenue Code and Regulations, Revenue Rulings, court decisions, and other evidence.

**Advertising**

The Board expenses all advertising costs as they are incurred.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 CONCENTRATION OF CREDIT RISK**

The Board maintains cash on deposit at various financial institutions. The deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. As of December 31, 2015 the Board had \$691,461 in excess of the FDIC limit on deposit.

**NOTE 3 ACCOUNTS RECEIVABLE**

Accounts receivable consist of passenger fares due from various organizations and individuals on December 31, 2015.

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

**NOTE 4 INVESTMENTS**

One investment is recorded at cost and consisted of the following:

	<u>Shares</u>	<u>Carrying Value</u>
Inland American – Common stock	20,414	\$ 140,062

As of December 31, 2015, Inland American had no change in the estimated fair value per share of their common stock. Inland American's most recent estimated value was \$4.00 per share or a total of \$81,656 as of February 24, 2015. The estimated value per share is a snapshot in time and represents neither the fair value according to accounting principles generally accepted in the United States of the company's assets less liabilities, nor the amount the shares would trade at on a national securities exchange or the amount the shareholder would obtain if he or she tried to sell his or her shares or if the company liquidated its assets.

All other investments are recorded at fair value as determined by quoted market prices. These investments consist of the following:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
Investments at December 31, 2015			
Equity securities	<u>\$ 56,330</u>	<u>\$ 39,107</u>	<u>\$ (17,223)</u>

The Board had an unrealized decrease in market value of \$17,223 on investments for the year ended December 31, 2015.

**NOTE 5 FAIR VALUE MEASUREMENTS**

Assets measured at fair value as of December 31, 2015 are summarized as follows:

<u>Description</u>	<u>Total Carrying Amount</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Equity securities	<u>\$ 39,107</u>	<u>\$ 39,107</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 6 ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES**

It is the opinion of management that the Board has no significant uncertain tax positions that would be subject to change upon examination. The federal income tax returns of the Board are subject to examination by the Internal Revenue Service generally for three years after the returns were filed.

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

**NOTE 7 COMMITMENTS**

**Bismarck Transportation, Inc.**

The Board entered into an agreement with Bismarck Transportation, Inc. in July 2013 for the purchase of transportation services. The cost of the transportation services by the Board is determined by the type and number of rides provided by Bismarck Transportation, Inc. on a monthly basis. The Board reimburses Bismarck Transportation, Inc. at various rates as noted in the agreement. The contract period for the transportation services is through June 2017. The total cost of transportation services for 2015 was \$2,874,804, of which \$242,202 is included in accounts payable at year end.

**Central NoDak Development Corporation, Inc.**

The Board entered into an agreement with Central NoDak Development Corporation, Inc. on July 1, 2012. The contract period ends on June 30, 2017. The total cost of management services for 2015 was \$154,533.

**NOTE 8 FUNCTIONAL EXPENSES**

Expenses are allocated to function based on actual expenditure.

**NOTE 9 LEASES**

**As Lessee**

The Board entered into an agreement with the City of Bismarck to lease the transit facility, vehicles and equipment from the City at no cost to the Board other than for normal repairs and maintenance.

As of December 31, 2015, the following is the City of Bismarck's cost of the fixed assets currently being leased:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 108,421	\$ -	\$ 108,421
Transit facility	3,311,836	(679,969)	2,631,867
Vehicles/equipment	5,588,346	(2,863,695)	2,724,651
	<u>\$ 9,008,603</u>	<u>\$ (3,543,664)</u>	<u>\$ 5,464,939</u>

**As Lessor**

Bis-Man Transit Board entered into a lease agreement as landlord with Schumacher Transportation, Inc. dba Bismarck Transportation on August 24, 2012. Bis-Man Transit will receive the monthly payment of \$6,000 for office, shop, and storage space in the Bismarck-Mandan Intermodal Ground Transportation Facility commencing on September 1, 2012 and ending on August 31, 2013. This lease agreement automatically renewed on September 1, 2013 and ended on August 31, 2015, at which time it became a month-to-month lease.

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

Bis-Man Transit Board entered into a lease agreement as landlord with West River Transportation Inc. on June 1, 2009. Bis-Man Transit will receive the monthly payment of \$540 for office, storage, and use of common space in the Bismarck-Mandan Intermodal Ground Transportation Facility commencing on June 1, 2009, and ended on May 31, 2013, at which time it became a month-to-month lease.

Subsequent to year end, Bis-Man Transit entered into a lease agreement as landlord with Schumacher Transportation, Inc. dba Bismarck Transportation on January 1, 2016. Bis-Man Transit will receive the monthly payment of \$733 for storage space in the Bismarck-Mandan Intermodal Ground Transportation Facility commencing on January 1, 2016 and ending on June 30, 2016. This lease has the option to extend the term for six months, two times, not to extend past June 30, 2017.

Subsequent to year end, Bis-Man Transit entered into a lease agreement as landlord with Schumacher Transportation, Inc. dba Bismarck Transportation on January 1, 2016. Bis-Man Transit will receive the monthly payment of \$7,800 for storage and shop space in the Bismarck-Mandan Intermodal Ground Transportation Facility commencing on January 1, 2016 and ending on June 30, 2017.

Subsequent to year end, Bis-Man Transit Board entered into a lease agreement as landlord with West River Transportation Inc. on January 1, 2016. Bis-Man Transit will receive the monthly payment of \$702 for office and indoor parking space in the Bismarck-Mandan Intermodal Ground Transportation Facility commencing on January 1, 2016 and ending on June 30, 2016.

Future minimum rents receivable under non-cancellable leases that have initial or remaining terms are as follows:

2016	\$ 102,210
2017	46,800

**NOTE 10 RISK MANAGEMENT**

Bis-Man Transit participates in the North Dakota Fire and Tornado Fund under the City of Bismarck policy. The annual premium provides replacement cost coverage for the Bis-Man Transit building, business personal property and outdoor property per location. The Fire and Tornado Fund is reinsured by a third party insurance carrier for losses in excess of one million dollars per occurrence during a twelve-month period.

Bis-Man Transit pays an annual premium to a third party insurer for North Dakota Insurance Reserve Fund (NDIRF) coverage of general insurance, personal injury insurance, equipment and auto insurance. The coverage by NDIRF is limited to losses of \$2,000,000 per occurrence for general liability and \$2,000,000 per occurrence for errors and omissions. The equipment and auto coverage has a combined single limit of \$2,000,000 and a deductible of \$250.

**BIS-MAN TRANSIT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**DECEMBER 31, 2015**

**NOTE 11 SUBSEQUENT EVENTS**

Subsequent to year end, Bis-Man Transit entered into a commitment to purchase four buses with a total purchase price of \$296,736, which is to be funded through grant funds received. Bis-Man Transit has evaluated events through May 11, 2016, the date which the financial statements were available to be issued.

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Pass-through Entity Identifying Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF TRANSPORTATION:			
Passed through the City of Bismarck:			
FTA - Capital / Preventive Maintenance	ND-90-X099-00 / ND-90-X098-01 / ND-04-0004-00	20.500	\$ 540,841
FTA - Operating	ND-90-X099-00 / ND-90-X098-01	20.507	1,297,513
FTA - State of Good Repair	ND-04-0018-00	20.525	5,487
Federal Transit Cluster			<u>1,843,841</u>
Total expenditures			<u>\$ 1,843,841</u>

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Bis-Man Transit Board under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Bis-Man Transit Board it is not intended to and does not present the financial position, change in net position, or cash flows of Bis-Man Transit Board.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or limited as to reimbursement. Bis-Man Transit Board has not elected to use the 10-percent de minimis cost rate as allowed under the Uniform Guidance.



CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

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

To the Board of Directors  
Bis-Man Transit Board  
Bismarck, North Dakota

We have audited, 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, the financial statements of Bis-Man Transit Board (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 11, 2016, which was modified for the reporting of investments at cost.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Bis-Man Transit Board'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 Bis-Man Transit Board's internal control. Accordingly, we do not express an opinion on the effectiveness of Bis-Man Transit Board's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weaknesses and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Board's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described as item #2015-001 in the accompanying schedule of findings and questioned costs to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described as item #2015-002 in the accompanying schedule of findings and questioned costs to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Bis-Man Transit Board'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*.

### **Board's Response to Findings**

Bis-Man Transit Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Bis-Man Transit Board's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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



**BRADY, MARTZ & ASSOCIATES, P.C.**

Bismarck, North Dakota

May 11, 2016





CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

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

To the Board of Directors  
Bis-Man Transit Board  
Bismarck, North Dakota

**Report on Compliance for Each Major Program**

We have audited Bis-Man Transit Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bis-Man Transit Board's major federal programs for the year ended December 31, 2015. Bis-Man Transit Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Bis-Man Transit Board's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bis-Man Transit Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## Opinion on Each Major Federal Program

In our opinion, Bis-Man Transit Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended December 31, 2015.

## Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



BRADY, MARTZ & ASSOCIATES, P.C.

Bismarck, North Dakota

May 11, 2016

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**DECEMBER 31, 2015**

**Section I-Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Modified

Internal control over financial reporting:

Material weakness(es) identified?	<u>x</u> yes	<u>      </u> no
Significant deficiency(ies) identified?	<u>x</u> yes	<u>      </u> none reported

Noncompliance material to financial statements noted?

<u>      </u> yes	<u>  x  </u> no
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u>      </u> yes	<u>  x  </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  x  </u> none reported

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

Any audit findings disclosed that are Required to be reported in accordance with 2 CFR 200.516(a)

<u>      </u> yes	<u>  x  </u> no
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<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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Federal Transit Cluster:

20.500	Federal Transit – Capital / Preventive Maintenance
20.507	Federal Transit – Operating
20.525	Federal Transit – State of Good Repair

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

Auditee qualified as a low-risk auditee?

<u>      </u> yes	<u>  x  </u> no
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**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**DECEMBER 31, 2015**

**Section II-Financial Statement Findings**

**2015-001:      Material Weakness**

Criteria

The Board is required to maintain internal controls at a level where support for general ledger accounts can be developed and a determination can be made that the general ledger accounts are properly reflected in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Condition

During our audit, material adjusting journal entries were proposed in order to properly reflect the financial statements in accordance with U.S. GAAP.

Cause

The Board's internal controls have not been designed to address the specific training needs that are required to maintain the general ledger accounts on a U.S. GAAP basis.

Effect

An appropriate system of internal controls is not present to make a determination that the general ledger accounts are properly adjusted in compliance with U.S. GAAP prior to the audit.

Recommendation

Accounting personnel will need to determine the proper balance in each general ledger account prior to audit. We recommend that the Board reviews its current training system to determine if it is cost effective for the Board to obtain this knowledge internally.

Views of Responsible Officials and Planned Corrective Actions:

The Board's financial information for management purposes is prepared on the cash basis of accounting throughout the year. At year end not all accrual or other adjustments are posted to the internal financial statements by management. These amounts are determined by management during the audit and adjustments are proposed by the auditors. The Bis-Man Transit board has hired a new executive director and finance manager since the prior year and will take steps to ensure all accounts are properly adjusted prior to the audit.

Indication of Repeat Finding

This is a repeat finding of finding 2014-001 from the prior year.

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**DECEMBER 31, 2015**

**2015-002:      Significant Deficiency**

Criteria

An appropriate system of internal control requires the Board to determine that financial statements are properly stated in compliance with accounting principles generally accepted in the United States of America (U.S. GAAP). This requires the Board's personnel to maintain knowledge of current accounting principles and required financial statement disclosures.

Condition

The Board's personnel prepare periodic financial information for internal use that meets the needs of management and the board. However, the Board does not have internal resources to prepare full-disclosure financial statements for external reporting. The Board's auditors prepared the draft financial statements as of December 31, 2015.

Cause

The Board's internal controls have not been designed to address the specific training needs that are required of its personnel to obtain and maintain knowledge of current accounting principles and required financial statement disclosures.

Effect

An appropriate system of internal controls is not present to make a determination that financial statements and the related disclosures are fairly stated in compliance with accounting principles generally accepted in the United States of America. However, the Board is aware of the deficiency and addresses it by reviewing and approving the draft statements prior to distribution to the end users.

Recommendation

We recommend that the Board reviews its current training system to determine if it is cost effective for the Board to obtain this knowledge internally. As a compensating control the Board should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions:

Bis-Man Transit Board's internal controls have been established and applied in the context of our organization and resources. Management believes there are adequate internal controls to assure Commissioners of the integrity of the Board's accounting practices and procedures. During the past year the organization has hired a new executive director and finance manager and will review internal control procedures for improvements to financial reporting.

Indication of Repeat Finding

This is a repeat finding of finding 2014-002 from the prior year.

**Section III – Federal Award Findings and Questioned Costs**

There are no findings which are required to be reported under this section.

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**DECEMBER 31, 2015**

**2014-001:     Material Weakness**

**Criteria**

The Board is required to maintain internal controls at a level where support for general ledger accounts can be developed and a determination can be made that the general ledger accounts are properly reflected in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

**Condition**

During our audit, material adjusting journal entries were proposed in order to properly reflect the financial statements in accordance with U.S. GAAP.

**Cause**

The Board's internal controls have not been designed to address the specific training needs that are required to maintain the general ledger accounts on a U.S. GAAP basis.

**Effect**

An appropriate system of internal controls is not present to make a determination that the general ledger accounts are properly adjusted in compliance with U.S. GAAP prior to the audit.

**Recommendation**

Accounting personnel will need to determine the proper balance in each general ledger account prior to audit. We recommend that the Board reviews its current training system to determine if it is cost effective for the Board to obtain this knowledge internally.

**Views of Responsible Officials and Planned Corrective Actions:**

The Board's financial information for management purposes is prepared on the cash basis of accounting throughout the year. At year end not all accrual or other adjustments are posted to the internal financial statements by management. These amounts are determined by management during the audit and adjustments are proposed by the auditors. The Board is in the process of hiring a new executive director. Once the new director is hired, a budget review will take place to determine if it is economically feasible to hire additional accounting personnel capable of making the journal entries required to properly reflect the financial statements in accordance with U.S. GAAP.

**Current Status:**

Based on our testing, this finding is repeated again in the current year as item 2015-001 in the schedule of findings and questioned costs.

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF PRIOR YEAR FINDINGS - CONTINUED**  
**DECEMBER 31, 2015**

**2014-002:      Significant Deficiency**

Criteria

An appropriate system of internal control requires the Board to determine that financial statements are properly stated in compliance with accounting principles generally accepted in the United States of America (U.S. GAAP). This requires the Board's personnel to maintain knowledge of current accounting principles and required financial statement disclosures.

Condition

The Board's personnel prepare periodic financial information for internal use that meets the needs of management and the board. However, the Board does not have internal resources to prepare full-disclosure financial statements for external reporting. The Board's auditors prepared the draft financial statements as of December 31, 2014.

Cause

The Board's internal controls have not been designed to address the specific training needs that are required of its personnel to obtain and maintain knowledge of current accounting principles and required financial statement disclosures.

Effect

An appropriate system of internal controls is not present to make a determination that financial statements and the related disclosures are fairly stated in compliance with accounting principles generally accepted in the United States of America. However, the Board is aware of the deficiency and addresses it by reviewing and approving the draft statements prior to distribution to the end users.

Recommendation

We recommend that the Board reviews its current training system to determine if it is cost effective for the Board to obtain this knowledge internally. As a compensating control the Board should establish an internal control policy to document the annual review of the financial statements and schedules and to review a financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions:

Bis-Man Transit Board's internal controls have been established and applied in the context of our organization and resources. Management believes there are adequate internal control measures present to assure Commissioners of the integrity of the Board's accounting practices and procedures. The internal controls are also designed to provide reasonable assurance that financial transactions are executed with management's general authorization. The Board is in the process of hiring a new executive director. Once the new director is hired, a budget review will take place to determine if it is economically feasible to hire additional accounting personnel and a review of our internal control procedures will take place to determine if improvements can be made.

Current Status:

Based on our testing, this finding is repeated again in the current year as item 2015-002 in the schedule of findings and questioned costs.

**BIS-MAN TRANSIT BOARD**  
**SCHEDULE OF PRIOR YEAR FINDINGS - CONTINUED**  
**DECEMBER 31, 2015**

**2014-003: Expenditures - Federal Transit Cluster**

Criteria

The Board should maintain adequate records to support all expenditures of federal awards. The grant should be charged for expenditures relating to the federal program that are within the approved federal grant budget.

Condition

Of the forty expenditures tested for this grant, one expenditure for \$599.00 was duplicate paid and charged twice to the grant.

Cause

The expenditure was paid by a credit card and then again with a check. The Board is not following their policies and procedures.

Effect

The grant was overcharged \$599.00.

Recommendation

We recommend the Board follow their policies and procedures for processing expenditures and implement the use of accounts payable module on their accounting system to track payments. We also recommend the invoice be attached to each check or credit card statement to eliminate the chance for the invoice to be paid twice.

Views of Responsible Officials and Planned Corrective Actions

The Board is in the process of hiring a new executive director. Once the new director is hired, a review of our internal control procedures will take place. Policies and procedures for processing expenditures will be reviewed to determine if the existing policies are being followed and if additional policies need to be put in place to eliminate the chance for an invoice to be paid twice.

Current Status:

Based on our testing, this finding was corrected and was not repeated in the current year.



**BIS-MAN TRANSIT BOARD  
CORRECTIVE ACTION PLAN  
DECEMBER 31, 2015**

2015-001

Contact Person

Roy Rickert, Transit Director

Corrective Action Plan

The Board's financial information for management purposes is prepared on the cash basis of accounting throughout the year. At year end not all accrual or other adjustments are posted to the internal financial statements by management. These amounts are determined by management during the audit and adjustments are proposed by the auditors. The Bis-Man Transit board has hired a new executive director and finance manager since the prior year and will take steps to ensure all accounts are properly adjusted prior to the audit.

Completion Date

Fiscal Year 2016

2015-002

Contact Person

Roy Rickert, Transit Director

Corrective Action Plan

Bis-Man Transit Board's internal controls have been established and applied in the context of our organization and resources. Management believes there are adequate internal controls to assure Commissioners of the integrity of the Board's accounting practices and procedures. During the past year the organization has hired a new executive director and finance manager and will review internal control procedures for improvements to financial reporting.

Completion Date

Fiscal Year 2016



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July 15, 2016

Re: Addendum to the 2012 contract between the Bis-Man Transit Board and Bismarck-Mandan Transportation Co. dba Schumacher Transportation, regarding vehicle repair costs.

Regular maintenance parts and associated labor will continue to be covered under the existing contract and paid in whole by Schumacher Transportation which is included in the originally bid contract price. These maintenance items include:

- Preventative maintenance (PM) including all fluids and filters associated with the PM.
- Brakes, including all brake pads, shoes, rotors and drums
- Belts
- Hoses
- Light bulbs

To address the rising cost of additional repairs on the aging fleet, the Bis-Man Transit Board will cover 100% of the cost of replacement parts without any additional markup and will pay labor at a rate of \$75.00 per hour.

Repairs related to incidents that are determined to be caused by the provider will be paid for by the provider in whole after any insurance claim payments have been applied. These incidents will be examined by both parties as they occur or are revealed and the cause of damage will be jointly determined.

Detailed invoices that separate costs between fixed route vehicles and paratransit vehicles will be provided to the Executive Director or his designee for review prior to payment.

\_\_\_\_\_  
Bis-man Transit Board

\_\_\_\_\_  
Schumacher Transportation

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Bis-Man Transit delivers valued public transportation, linking people, jobs and communities.

3750 East Rosser Avenue, Bismarck, ND 58501 • P: (701) 258-6817 • F: (701) 258-6752 • [www.bismantransit.com](http://www.bismantransit.com)