



COLTS System Performance Review

August 22, 2018

Performance Report

County of Lackawanna Transit System d.b.a., COLTS

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TABLE OF CONTENTS

List of Exhibits	ii
Public Transportation Service Snapshot	iii
Executive Summary	iv
Important Changes Since the Previous 2011 Performance Review	v
2011 Performance Review Determinations and Findings	v
2017 Performance Review Determinations and Findings	vii
2021 Performance Targets	viii
Financial Review	viii
Next Steps.....	viii
Introduction.....	1
Purpose.....	1
Agency Description	2
Performance Review Process.....	4
Customer Satisfaction Survey	4
Previous (2011) Act 44 Performance Assessment	6
Prior Review Determinations and Findings.....	6
Action Plan and Performance Targets.....	6
Assessment	7
2017 Act 44 Performance Assessment	8
Peer Agency Comparisons	8
Assessment	8
2021 Performance Targets	9
Functional Review.....	10
Opportunities to Increase Fixed-Route Ridership.....	10
Opportunities to Increase Fixed-Route Revenues.....	11
Opportunities to Control Operating Costs.....	11
Other Opportunities to Improve Performance	12
Financial Review	14
High-Level Indicators of Financial Health	14
Total Public Transportation Operational Expenditures and Funding.....	15
Fixed-Route Funding	18
Paratransit Funding	19
Balance Sheet Findings	20
Assessment	21
Appendix A: Data Adjustments	22
Appendix B: 2011 Performance Review Action Plan Assessment.....	24
Appendix C: Peer Comparisons	29
Appendix D: Action Plan Template	36
Part 1- Actions to Increase Passengers / Revenue Hour	36
Part 2 - Actions to Increase Operating Revenue / Revenue Hour.....	36
Part 3 - Actions to Reduce or Contain Operating Cost / Revenue Hour	37
Part 4 - Other Actions to Improve Overall Performance	38

LIST OF EXHIBITS

Exhibit 1: COLTS Fixed-Route Service Annual Performance Trends.....	3
Exhibit 2: Average Customer Satisfaction Score by Performance Measure	5
Exhibit 3: 2011 Performance Review Act 44 Comparison Summary	6
Exhibit 4: Previous (2011) Performance Targets	7
Exhibit 5: Current Performance Review Act 44 Peer Comparison Summary	8
Exhibit 6: FYE 2021 Act 44 Performance Targets.....	9
Exhibit 7: High-Level Financial Indicators	15
Exhibit 8: Public Transportation Operating Expense by Service Type.....	16
Exhibit 9: Public Transportation Operating Expense Trends by Service Type	16
Exhibit 10: Percent of Total Public Transportation (Fixed-Route + Paratransit) Operating Budget by Funding Source	17
Exhibit 11: Total Public Transportation (Fixed-Route + Paratransit) Operating Budget by Funding Source	17
Exhibit 12: Fixed-Route Funding.....	18
Exhibit 13: Paratransit Funding by Source	19
Exhibit 14: Paratransit Operating Statistics	20
Exhibit 15: Balance Sheet Summary (FYE 2012 – FYE 2016).....	20
Exhibit 16: End-of-Year Cash Balance (FYE 2012 – FYE 2016).....	21

PUBLIC TRANSPORTATION SERVICE SNAPSHOT

Agency	County of Lackawanna Transit System (d.b.a., COLTS)		
Year Founded	1972		
Reporting Fiscal Year End (FYE)	2016		
Service Area (Square Miles)	170		
Service Area Population	260,348		
Annual Operating Statistics*	Fixed-Route	Paratransit (ADA + Shared Ride)	Total
Vehicles in Maximum Service (VOMS)	38	32	70
Operating Cost	\$8,619,460	\$2,255,095	\$10,874,555
Operating Revenue	\$1,312,315	\$2,624,356	\$3,936,671
Total (Actual) Vehicle Miles	1,149,487	792,744	1,942,231
Revenue Miles of Service (RVM)	1,047,832	N/A	N/A
Total Vehicle Hours	94,034	49,026	143,060
Revenue Vehicle Hours (RVH)	86,713	N/A	N/A
Total Passenger Trips	1,131,776	120,211	1,251,987
Senior Passenger (Lottery) Trips	202,663	90,783	293,446
Act 44 Performance Statistics			
Passengers / RVH	13.05	N/A	N/A
Operating Cost / RVH	\$99.40	N/A	N/A
Operating Revenue / RVH	\$15.13	N/A	N/A
Operating Cost / Passenger	\$7.62	\$18.76	\$8.69
Other Performance Statistics			
Operating Revenue / Operating Cost	15.23%	116.37%	36.20%
Operating Cost / Total Vehicle Hours	\$91.66	\$46.00	\$76.01
Operating Cost / Total Vehicle Miles	\$7.50	\$2.84	\$5.60
Total Passengers / Total Vehicle Hours	12.04	2.45	8.75
Operating Cost / RVM	\$8.23	N/A	N/A
RVM / Total Vehicle Miles	91.16%	N/A	N/A
RVH / Total Vehicle Hours	92.21%	N/A	N/A
Operating Subsidy / Passenger Trip	\$6.46	-\$3.07	\$5.54

*Source: dotGrants reporting.

EXECUTIVE SUMMARY

Act 44 of 2007 addressed the dire financial needs of local public transportation organizations across the Commonwealth by increasing state funding for public transportation operations by about 50%, from \$535 million annually to \$800 million in the first year of the legislation. Public transportation organizations which had been on the verge of major service cuts and/or significant fare increases could maintain existing service and fares and, with a predictable and growing source of operating assistance, plan service changes.

At the same time Act 44 ushered in critical requirements for accountability, performance improvement, and maximum return on investment, it established a framework for PennDOT to work with local public transportation organizations to:

- Assess efficiency and effectiveness of service, financial stability and general management/business practices
- Agree to five-year targets for Act 44 mandated performance criteria
- Develop an action plan for improvement and to achieve performance targets
- Provide technical assistance to implement the plan at the request of the transportation organization
- Reassess each organization on a five-year cycle

The reassessment at the end of each five-year cycle is to evaluate:

- Whether the organization achieved its performance targets set in the previous review; and
- The sufficiency and effectiveness of actions taken by the organization to improve performance and management practices in its efforts to meet performance targets.

Act 44 regulations address PennDOT actions regarding performance reviews, failure to achieve performance targets and to determine if a financial penalty should be assessed if performance targets are not met in §427.12. Performance Reviews:

“(E) The application of funding adjustment will be as follows:

1. Operating fund reductions in Section 1513(G) of the Act (relating to operating program) may be implemented for grantees subject to this section that are not satisfying the minimum performance standards, considering all other provisions of Section 1513. A funding reduction may be assessed in cases when a local transportation organization fails to report progress of, or fails to implement the agreed upon strategic action plan, or both.”

PennDOT conducted the initial review of County of Lackawanna Transit System (d.b.a. COLTS) in November 2011. Based on that review, PennDOT established five-year performance targets and agreed to COLTS’s action plan to meet those targets. After the development of the 2011 report, information regarding reported ridership was found to be overstated for several years. Thus, a revised report was issued in June 2014 with updated performance targets. In July 2017, PennDOT conducted the five-year reassessment of COLTS to determine if COLTS successfully met its targets and what actions were taken to improve the agency’s performance and management practices to maximize the return on investment of Commonwealth funding. This report summarizes PennDOT’s findings.

IMPORTANT CHANGES SINCE THE PREVIOUS 2011 PERFORMANCE REVIEW

PennDOT conducted the initial review of County of Lackawanna Transit System (d.b.a. COLTS) in November 2011. Since the previous report was finalized, significant changes occurred that impact operations, finance and statistical reporting at COLTS, as well as performance targets that were established in 2011:

1. **Overstated fixed-route ridership statistics** – After the development of the COLTS report in November 2011, information regarding reported ridership was determined to be overstated for several years. Due to the correction in the reported passenger variable, the initial five-year performance standards listed in the report were erroneous. **A revised report was issued in June 2014 that updated performance targets for COLTS.** It is the revised 2010 statistics and updated 2016 performance targets that are used in this report. NTD-reported values for COLTS’ ridership are also erroneous through 2013 and have been adjusted to corrected values for peer agency trend comparisons.
2. **Assumed control of shared-ride operations from Lackawanna County** – COLTS began operating shared-ride paratransit services on behalf of Lackawanna County in 2011. This increased the size of the paratransit budget from about \$186,000 in FYE 2011 to approximately \$2 million in FYE 2012. In previous years, COLTS contracted out ADA paratransit service. By assuming control of shared-ride operations, COLTS inherited legacy labor costs related to operator wages and fringe benefits.
3. **Delayed financial reporting** – In FY 14-15, the Finance Director left COLTS without documentation related to how agency finances were conducted. COLTS had no succession planning related policies in place to inform the incoming Finance Director how to monitor cost drivers, identify opportunities for cost containment or prepare financial documents for the FYE audit.

2011 PERFORMANCE REVIEW DETERMINATIONS AND FINDINGS

The 2011 performance review assessed COLTS with a group of peer agencies based on the four performance criteria required by Act 44. COLTS was found to be “In Compliance” for all performance criteria and “At Risk” for none.

Performance Criteria	FYE*	Determination	Peer Rank (of 12)	Relation to Peer Average	Value	Peer Average
Passengers / Revenue Vehicle Hour	2009	In Compliance	8	Worse	12.82	14.20
	Trend	In Compliance	3	Better	2.06%	-0.22%
Operating Cost / Revenue Vehicle Hour	2009	In Compliance	7	Better	\$73.62	\$76.53
	Trend	In Compliance	8	Worse	2.72%	2.18%
Operating Revenue / Revenue Vehicle Hour	2009	In Compliance	9	Worse	\$12.13	\$14.12
	Trend	In Compliance	6	Better	2.08%	1.88%
Operating Cost / Passenger	2009	In Compliance	8	Worse	\$5.74	\$5.41
	Trend	In Compliance	3	Better	0.65%	2.45%

*Note: The National Transit Database (NTD) information most current at the time of the peer review is used as the basis of the single year and trend peer comparisons.

Although the 2011 performance review reported that COLTS's revenues were within industry standards and operating costs were high compared to the peer group. The following performance targets were established with COLTS:

- Increase passengers per revenue vehicle hour by at least 2% per year
- Contain operating cost per revenue vehicle hour increases to no more than 3% per year
- Increase revenue per revenue vehicle hour by at least 3% per year
- Contain operating cost per passenger to no more than 1% per year

COLTS developed an action plan to address opportunities for improvement identified in the 2011 performance review. Among the major steps COLTS took to improve its performance were:

1. **Assigned Board members to oversee the implementation of the action plan** – This increased Board member participation and led to informed decision-making related to addressing action plan items.
2. **Reduced driver overtime expenses** – COLTS decreased its longest runs from 11 hours to nine hours to control overtime costs for fixed-route drivers.
3. **Performed a cost-benefit analysis on major maintenance work** – COLTS assessed the benefits and costs of performing preventative maintenance for transmissions serviced prior to manufacturers recommendations.

COLTS reported progress to PennDOT on the implementation of the 2011 Action Plan. However, performance targets were revised in June 2014 to account for previous years in overstated ridership. PennDOT presented revised performance targets for passenger based variables. The revised 2016 targets presented in the table below, show that COLTS successfully met three out of four performance targets:

Performance Criteria	Original 2016 Target	Revised 2016 Target	2016 Actual	Met Target
Passengers / Revenue Vehicle Hour	21.73	11.42	13.05	Yes
Operating Cost / Revenue Vehicle Hour	\$92.04	\$92.04	\$99.40	No
Operating Revenue / Revenue Vehicle Hour	\$13.49	\$13.49	\$15.13	Yes
Operating Cost / Passenger	\$4.24	\$8.07	\$7.62	Yes

Management coordinated with PennDOT, reporting on progress related to the 2011 Action Plan, and revised targets to account for previously overstated ridership. Based on actions taken by management listed in the Action Plan, COLTS demonstrated a good faith effort to achieve its revised performance targets.

2017 PERFORMANCE REVIEW DETERMINATIONS AND FINDINGS

The 2017 performance review assessed COLTS with a group of peer agencies based on the four performance criteria outlined by law. The 2017 review found that COLTS has three “At Risk” findings. Each finding determined to be “At Risk” was previously “In Compliance” for the 2011 review.

Performance Criteria	FYE*	Determination	Peer Rank (of 10)	Relation to Peer Average	Value	Peer Average
Passengers / Revenue Vehicle Hour	2015	At Risk	13	Worse	12.81	16.03
	Trend	In Compliance	4	Better	4.02%	1.75%
Operating Cost / Revenue Vehicle Hour	2015	In Compliance	12	Worse	\$104.66	\$89.20
	Trend	At Risk	12	Worse	6.31%	2.47%
Operating Revenue / Revenue Vehicle Hour	2015	In Compliance	5	Better	\$16.23	\$15.40
	Trend	In Compliance	1	Better	7.52%	2.17%
Operating Cost / Passenger	2015	At Risk	14	Worse	\$8.17	\$5.65
	Trend	In Compliance	10	Worse	2.20%	0.72%

*Note: NTD information most current at the time of the peer review is used as the basis of the single year and trend peer comparisons. Therefore, these factors differ from those presented on the Agency Profile page, which uses FYE 2016 data.

The 2017 performance review examined additional steps, beyond those specified in the 2011 action plan, that COLTS has taken to improve performance. The most notable action is that COLTS coordinates with Luzerne County Transportation Authority (LCTA) for the interoperability of fare media and a shared transfer location for ADA passengers. This improved the customer service experience for passengers that routinely travel between Wilkes-Barre and Scranton for destinations and services.

The 2016 performance review also identified actions that COLTS can take to improve overall agency performance including:

1. Develop a target for scheduled and unscheduled overtime to inform staffing decisions.
2. Develop a strategic plan to set a vision and direction for COLTS.
3. Develop job descriptions for essential functions of management positions.

Additional opportunities for improvement were also identified during the 2017 performance review. The complete list of opportunities for improvement will serve as the basis for COLTS’s Board-approved action plan.

2021 PERFORMANCE TARGETS

As required by Act 44, PennDOT and COLTS management have agreed to performance targets for FYE 2021 identified in the table below. COLTS should work to achieve these targets over the next five years to ensure continued eligibility for full Section 1513 funding. Performance targets are designed to be aggressive, yet achievable.

Performance Criteria	Fiscal Year End (FYE)			Target Annual Increase
	2015 Actual	2016 Actual	2021 Target	
Passengers / Revenue Vehicle Hour	12.81	13.05	14.41	2.0%
Operating Cost / Revenue Vehicle Hour	\$104.66	\$99.40	\$115.23	3.0%
Operating Revenue / Revenue Vehicle Hour	\$16.23	\$15.13	\$16.71	2.0%
Operating Cost / Passenger	\$8.17	\$7.62	\$8.00	1.0%

FINANCIAL REVIEW

COLTS currently has a balanced operating budget. Operating cash reserves have decreased steadily since 2012. Noteworthy elements of COLTS's financial condition are:

- COLTS has \$1,204,656 in carryover Section 1513 funds available in case of unexpected cost increases or service changes
- COLTS has \$1,937,217 in Act 3 and \$110,416 in Act 26 funds carried over as of FYE 2016
- COLTS maintained a local fund carryover balance of \$529,705 as of FYE 2016
- COLTS does not maintain a line of credit
- Accounts payable and receivable amounts are negligible
- COLTS completed its final installment in operating subsidy payback in 2017

COLTS had several financial reporting issues that contributed to the delayed the FYE 2015 audit. This included a lack of documentation, succession planning and a transition to explain longstanding agency practices related to cost allocation, financial reporting and preparation for the FYE audit. COLTS management will need to take several steps to prevent a recurrence:

- Maintain finance staff experienced in generally accepted accounting practices
- Ensure finance staff are well-trained in PennDOT and FTA reporting requirements
- Fully document all accounting practices
- Reconcile books monthly

Management should also continue taking appropriate actions to manage costs, achieve farebox recovery goals, and to maintain cash reserves to preserve COLTS's overall financial health.

NEXT STEPS

COLTS management and Board will develop an Action Plan in response to the complete list of "Opportunities for Improvement" identified in the performance review report. Some actions will be quickly implementable while others may take several discrete steps to achieve over a longer period. COLTS's management must report to the Board and PennDOT quarterly on progress towards accomplishing the Action Plan and meeting its performance targets.

INTRODUCTION

PURPOSE

Act 44 of 2007 addressed the dire financial needs of local public transportation organizations across the Commonwealth by increasing state funding for public transportation operations by about 50%, from \$535 million annually to \$800 million in the first year of the legislation. Public transportation organizations, which had been on the verge of major service cuts and/or significant fare increases, could maintain existing service and fares and, with a predictable and growing source of operating assistance, plan service changes.

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PennDOT conducted the initial review of the County of Lackawanna Transit System (d.b.a. COLTS,) in May 2011. After development of the COLTS report in November 2011, information regarding reported ridership was determined to be overstated for several years. Due to the change in the reported passenger variable, the initial five-year performance standards listed in the report were erroneous. A revised report was issued in June 2014 that updated performance targets for COLTS.

In July 2017, PennDOT conducted the five-year reassessment of COLTS to determine if COLTS successfully met its targets and what actions were taken to improve the agency’s performance and

management practices to maximize the return on investment of Commonwealth funding. This report summarizes PennDOT's findings.

AGENCY DESCRIPTION

The County of Lackawanna Transit System (d.b.a. COLTS,) was incorporated in November 1972 under the Municipal Authorities Act of 1945 by the Lackawanna County Board of County Commissioners. COLTS was designated as the applicant for urban public transportation operating assistance for transit within Lackawanna County.

As an authority established by Lackawanna County, COLTS is governed by a six-member Board of Directors (Board) appointed by the Lackawanna County Board of County Commissioners. There is one current vacancy on the Board.

In 2011, COLTS assumed control of Lackawanna County's Shared-Ride program and began operating shared-ride service in Lackawanna County. COLTS historically provided only ADA paratransit services, which was contracted out via a third-party provider. Since taking on shared-ride in 2011, COLTS's paratransit program has substantially grown.

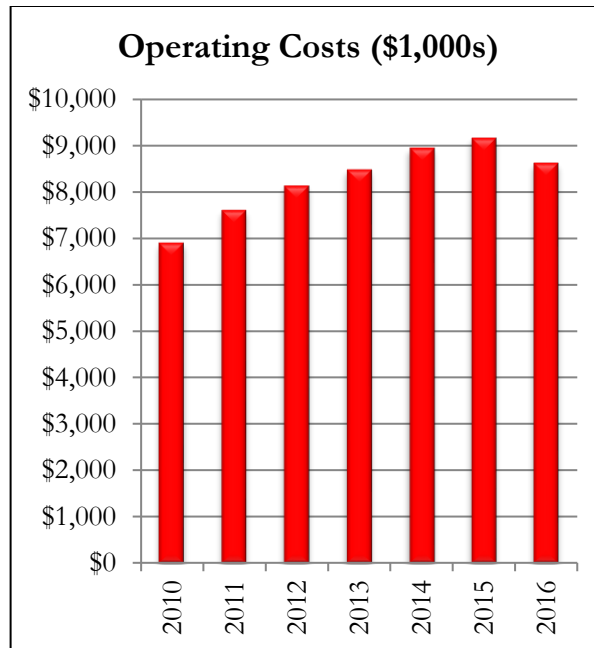
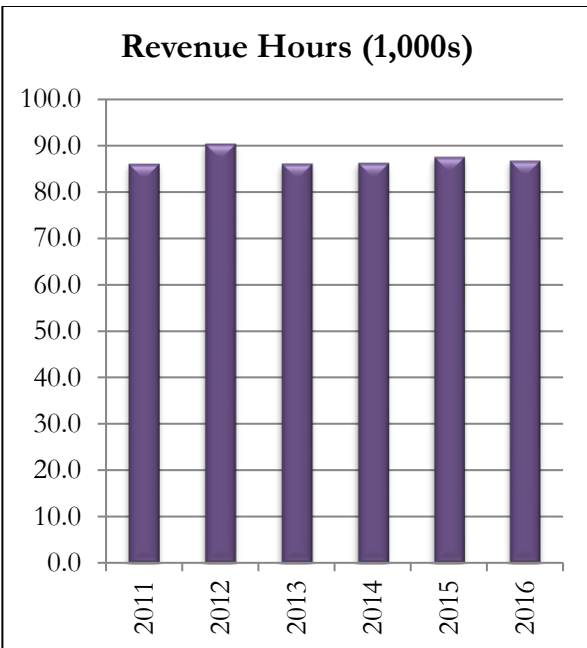
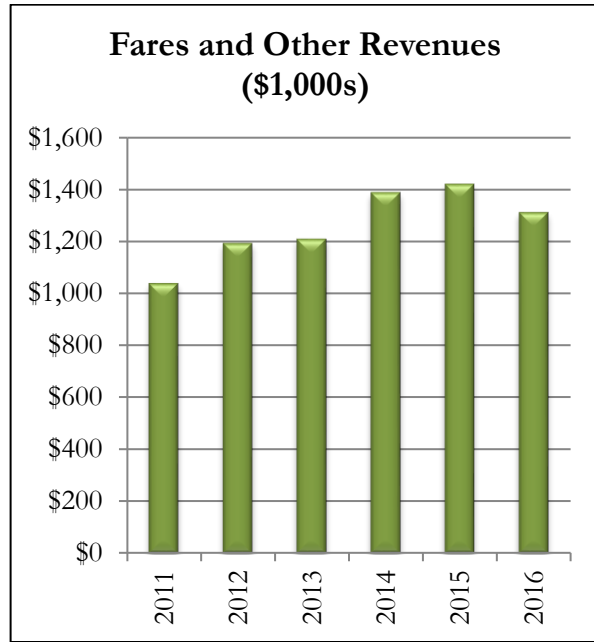
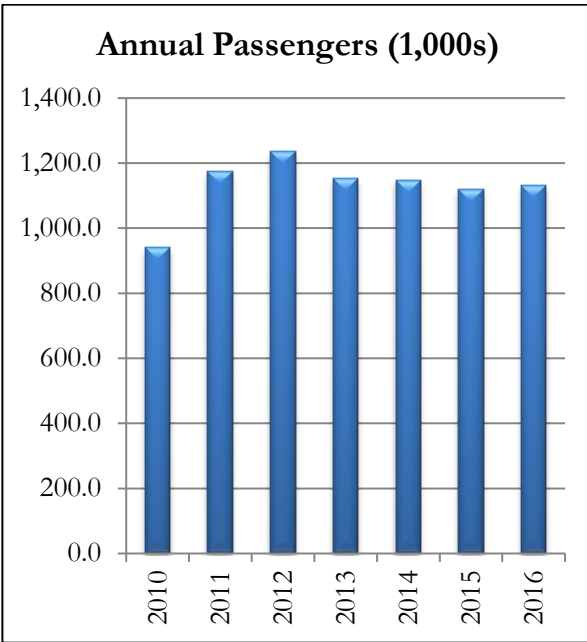
Today, COLTS provides about 1.1 million fixed-route passenger trips annually, with a fleet of 38 fixed-route buses and 32 paratransit vehicles. COLTS operates four types of fixed-route service: regular, limited, shuttle and shuttle limited with weekday and Saturday service. There is limited evening weekend service contracted to Northeastern Transit. Regular and limited fixed-route service connect in downtown Scranton at the Lackawanna Transit Center, a new facility equipped with real-time bus information that opened in 2016. COLTS provides fixed-route transportation for Marywood University and the University of Scranton.

In FY 14-15, the previous Finance Director left COLTS before the end of the fiscal year without preparing the books prior to the FYE audit. COLTS had no balance sheets reconciled, no monthly closes or journal entries to record monthly accruals, deferrals, prepaid expenses and receivables. This left COLTS unable to prepare financial documents related to the FYE 2015 audit on time, thus delaying its auditors' review of FY 14-15 financial statements. COLTS had no succession planning related policies in place to inform the incoming Finance Director how accrual based accounting was performed at COLTS, which further delayed the FYE 2015 audit by several months.

In preparing the FYE 2015 audit, COLTS' auditors reported \$543,547 in miscellaneous revenue for the fixed-route program. The sources of this miscellaneous revenue could not be determined at the time. Upon further review in 2017, it was determined, based on journal entries, that \$391,762 of reported revenue was related to balance transfers from operating reserve accounts (i.e., cash assets) to the general operating account. This finding reduced COLTS reported fixed-route revenues.

Exhibit 1 presents COLTS's fixed-route system operating statistics based on information reported to PennDOT within dotGrants. After a review of agency data, several data adjustments were necessary to account for revisions to data reporting due to previously overstated ridership and revenue to NTD. For a complete discussion of the adjustments to dotGrants reported data, see **Appendix A: Data Adjustments**.

Exhibit 1: COLTS Fixed-Route Service Annual Performance Trends



Source: NTD and PennDOT Legacy Reporting System (dotGrants)

PERFORMANCE REVIEW PROCESS

In July 2017 PennDOT initiated an Act 44-mandated performance review for COLTS. The following outlines the review process:

1. Initial notification of performance review selection and transmission of document request:
 - a. Review available data and request additional information.
 - b. Peer selection: COLTS and PennDOT agree to a set of peer agencies that would be used for comparative analysis.
2. Conduct PennDOT-sponsored customer satisfaction survey (CSS).
3. Review of Act 44 variables including current performance, targets from the revised performance review (2014), and action plan implementation.
4. Perform Act 44 performance criteria analysis.
5. Conduct on site review, interviews and supplementary data collection/reconciliation.
6. Evaluate performance, financial management and operations.
7. Report results and determine agency compliance with performance requirements.
8. Finalize performance review report.
9. Develop, implement and monitor five-year action plan.

These steps in the performance review process help reviewers understand COLTS's unique challenges, changes that have occurred since the previous performance review, the accuracy and reliability of reported data, COLTS practices that have been implemented, additional opportunities for improvement, and realistic goals for the next performance review.

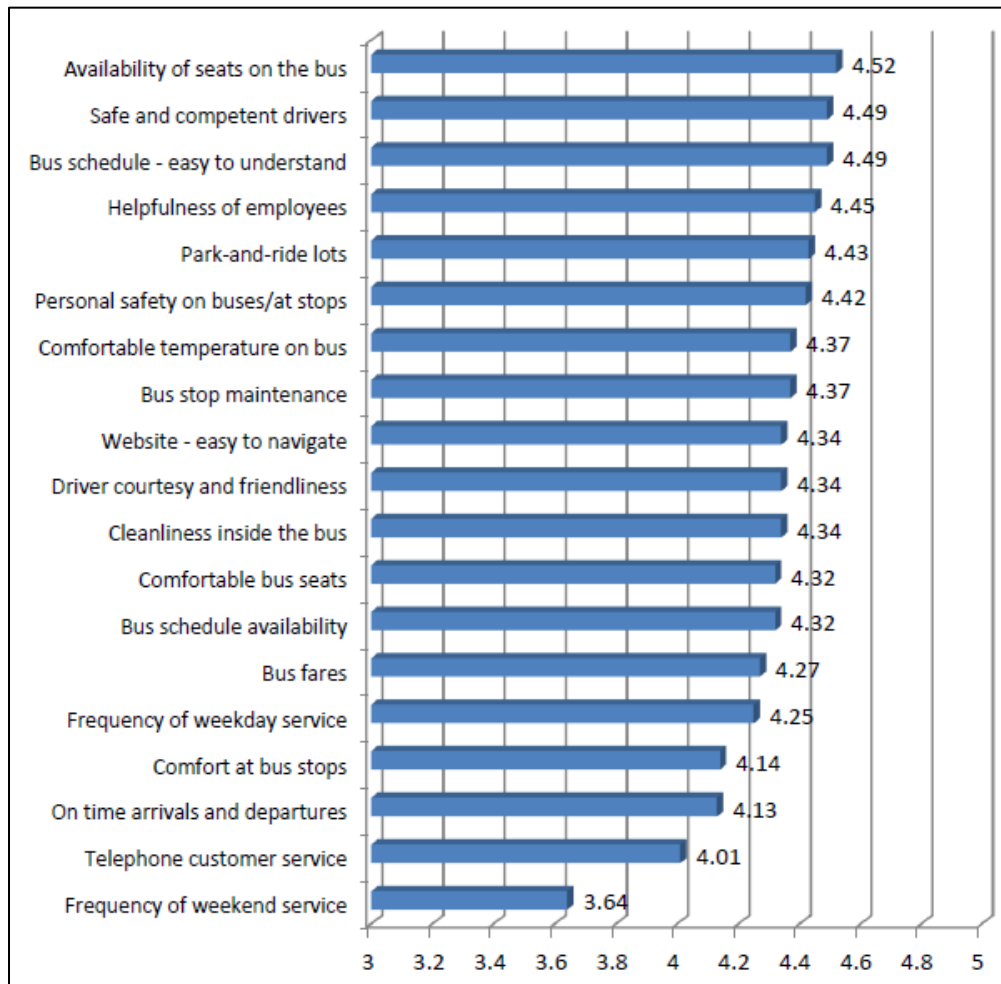
CUSTOMER SATISFACTION SURVEY

In 2016, PennDOT sponsored a fixed-route rider survey to be conducted for COLTS based on 15 questions that addressed customer satisfaction, rider characteristics and patterns in service usage. From September 19th to October 21st in 2016, COLTS surveyed their fixed-route passengers and collected 460 completed surveys:

1. 97% of respondents were satisfied or very satisfied with the service.
2. 96% of respondents indicated they would continue using the service.
3. 95% of respondents said they would recommend the service to others.

Passengers were asked to rate a total of 19 performance measures related to public transportation from the user experience (e.g., driver and staff performance, capacity, frequency of service, schedule adherence, clarity of bus schedules, etc.). **Exhibit 2** provides a summary of the average customer satisfaction score by performance measure.

Exhibit 2: Average Customer Satisfaction Score by Performance Measure



COLTS received the highest ratings in availability of seats on the bus, safe and competent drivers, bus schedule-easy to understand, helpfulness of employees and park-and-ride lots. COLTS received the lowest ratings for frequency of weekend service, telephone customer service, on-time arrivals and departures, comfort at bus stops and frequency of weekday service.

The customer satisfaction survey identified several opportunities to improve the customer experience that COLTS should consider when developing performance standards to improve fixed-route ridership as part of its action plan:

1. Evaluate demand for expanded weekday service and evaluate alternatives.
2. Audit customer service practices to ensure consumers are receiving prompt and courteous service.
3. Evaluate on-time performance across the system and, if necessary, adjust the schedules and/or examine driver behaviors which may be adversely effecting schedule adherence.
4. Further assess driver behaviors and provide additional training or take other correct actions for certain drivers if needed.

PREVIOUS (2011) ACT 44 PERFORMANCE ASSESSMENT

PRIOR REVIEW DETERMINATIONS AND FINDINGS

The 2011 performance review assessed COLTS against a group of peer agencies based on the four performance criteria required by Act 44. COLTS was found to be “In Compliance” with all performance criteria (**Exhibit 3**).

Exhibit 3: 2011 Performance Review Act 44 Comparison Summary

Performance Criteria	FYE*	Determination	Peer Rank	Relation to Peer Average	Value	Peer Average
Passengers / Revenue Vehicle Hour	2009	In Compliance	8	Worse	12.82	14.20
	Trend	In Compliance	3	Better	2.06%	-0.22%
Operating Cost / Revenue Vehicle Hour	2009	In Compliance	7	Better	\$73.62	\$76.53
	Trend	In Compliance	8	Worse	2.72%	2.18%
Operating Revenue / Revenue Vehicle Hour	2009	In Compliance	9	Worse	\$12.13	\$14.12
	Trend	In Compliance	6	Better	2.08%	1.88%
Operating Cost / Passenger	2009	In Compliance	8	Worse	\$5.74	\$5.41
	Trend	In Compliance	3	Better	0.65%	2.45%

*Note: NTD information most current at the time of the peer review is used as the basis of the single year and trend peer comparisons. This table reflects determinations represented in the revised June 2014 performance report.

ACTION PLAN AND PERFORMANCE TARGETS

The 2011 performance review noted that COLTS’s revenues were within industry standards and operating costs were high compared to the peer group. The following performance targets were established with COLTS:

- Increase passengers per revenue vehicle hour by at least 2% per year on average
- Contain operating cost per revenue vehicle hour increases to no more than 3% per year on average
- Increase revenue per revenue vehicle hour by at least 3% per year on average
- Contain operating cost per passenger increases to no more than 1% per year on average

COLTS developed an action plan to address opportunities for improvement identified in the November 2011 performance review. Among the major steps COLTS took to improve its performance were:

1. **Assigned Board members to oversee the implementation of the action plan** – This increased Board member participation and led to informed decision-making related to addressing action plan items.
2. **Reduced driver overtime expenses** – COLTS decreased its longest runs from 11 hours to nine hours to control overtime costs for fixed-route drivers.
3. **Performed a cost-benefit analysis on major maintenance work** – COLTS assessed the benefits and costs of performing preventative maintenance for transmissions serviced prior to manufacturers recommendations.

The complete list of COLTS's previous Action Plan items and COLTS's progress in addressing previously identified opportunities for improvement is provided in **Appendix B: 2011 Performance Review Action Plan**. As shown in **Exhibit 4**, COLTS successfully met three out of four performance targets that were established during the 2011 performance review.

Exhibit 4: Previous (2011) Performance Targets

Performance Criteria	Original 2016 Target	Revised 2016 Target	2016 Actual	Met Target
Passengers / Revenue Vehicle Hour	21.73	11.42	13.05	Yes
Operating Cost / Revenue Vehicle Hour	\$92.04	\$92.04	\$99.40	No
Operating Revenue / Revenue Vehicle Hour	\$13.49	\$13.49	\$15.13	Yes
Operating Cost / Passenger	\$4.24	\$8.07	\$7.62	Yes

COLTS reported progress to PennDOT on the implementation of the 2011 Action Plan. However, the following major events impacted COLTS' ability to meet its original and revised 2016 targets:

1. COLTS was found to have previously overstated fixed-route ridership for several years, which led to misreported ridership statistics in dotGrants. By overstating ridership, performance targets set for passengers per revenue vehicle hour and operating cost per passenger in the 2011 performance review were erroneous.
2. COLTS assumed control of shared-ride operations from Lackawanna County in 2011. This increased the size of the paratransit budget from about \$186,000 in FYE 2011 to approximately \$2 million in FYE 2012. By assuming control of shared-ride operations, COLTS inherited legacy costs related to operator wages and fringe benefits.
3. In FY 14-15, the Finance Director left COLTS without documentation related to how agency finances were conducted. COLTS had no succession planning related policies in place to inform the incoming Finance Director how to monitor cost drivers, identify opportunities for cost containment or prepare financial documents for the FYE audit.

Based on previous years of misreported statistics, COLTS performance targets were revised in 2014 to account for overstated ridership. Performance targets were revised using the most accurate estimates of dotGrants data available.

ASSESSMENT

Management coordinated with PennDOT, reporting on progress related to the 2011 Action Plan, and revised targets to account for previously overstated ridership. Based on actions taken by management listed in the Action Plan, COLTS demonstrated a good faith effort to achieve its revised performance targets.

2017 ACT 44 PERFORMANCE ASSESSMENT

The 2017 performance review assessed COLTS against a group of peer agencies based on the four performance criteria required by Act 44.

PEER AGENCY COMPARISONS

Peer agencies were identified through a collaborative process between PennDOT and COLTS management using criteria defined in Act 44 and data from the most recently available National Transit Database (NTD), FYE 2015. The systems identified for peer comparisons include:

1. Wester Reserve Transit Authority (WRTA), Youngstown, OH
2. Luzerne County Transportation Authority (LCTA), Wilkes-Barre, PA
3. Escambia County Area Transit (ECAT), Pensacola, FL
4. Fayetteville Area System of Transit (FAST), Fayetteville, NC
5. Lakeland Area Mass Transit District (Citrus Connection), Lakeland, FL
6. Rockford Mass Transit District (RMTD), Rockford, IL
7. The Wave Transit System (WTS), Mobile, AL
8. Belle Urban System - Racine (The Bus), Racine, WI
9. Cape Fear Public Transportation Authority (Wave), Wilmington, NC
10. Greenville Transit Authority (GTA), Greenville, SC
11. City of Appleton – Valley Transit (Valley Transit), Appleton, WI
12. Valley Regional Transit (VRT), Meridian, ID
13. Cambria County Transit Authority (CamTran), Johnstown, PA

Results of the current COLTS analysis and peer comparison are presented in **Exhibit 5**. COLTS was found “In Compliance” for five measures and “At Risk” for three. The detailed data used to develop the peer comparison summary is presented in **Appendix C: Peer Comparisons**.

Exhibit 5: Current Performance Review Act 44 Peer Comparison Summary

Performance Criteria	FYE	Determination	Peer Rank (of 14)	Relation to Peer Average	Value	Peer Average
Passengers / Revenue Vehicle Hour	2015	At Risk	13	Worse	12.81	16.03
	Trend	In Compliance	4	Better	4.02%	1.75%
Operating Cost / Revenue Vehicle Hour	2015	In Compliance	12	Worse	\$104.66	\$89.20
	Trend	At Risk	12	Worse	6.31%	2.47%
Operating Revenue / Revenue Vehicle Hour	2015	In Compliance	5	Better	\$16.23	\$15.40
	Trend	In Compliance	1	Better	7.52%	2.17%
Operating Cost / Passenger	2015	At Risk	14	Worse	\$8.17	\$5.65
	Trend	In Compliance	10	Worse	2.20%	0.72%

*Note: NTD information most current at the time of the peer review is used as the basis of the single year and trend peer comparisons. Therefore, these factors differ from those presented on the Agency Profile page, which uses FYE 2016 data.

ASSESSMENT

COLTS has three “At Risk” findings. Management efforts in the coming years should focus on containing/reducing operating cost per revenue vehicle hour and operating cost per passenger. The passenger per revenue vehicle hour trend has improved over time; however, management should continue to look for ways to increase fixed-route ridership.

2021 PERFORMANCE TARGETS

Act 44 requires that PennDOT and transit agencies establish five-year performance targets for each of the four Act 44 metrics for fixed-route service. Setting performance targets for these metrics and regularly reevaluating performance are intended to improve both the effectiveness and efficiency of service delivery. PennDOT uses the most recent audited and agency-verified values for passengers, operating costs and operating revenues as the baseline from which to develop the targets. Five-year targets are then developed based on realistic and achievable expectations of improvement.

The 2017 performance review noted that while COLTS’s revenues and ridership grew modestly, operating costs remained high as compared to the peer group. The following performance targets were established in consultation with COLTS:

- Increase passengers per revenue hour by at least 2.0% per year on average
- Contain operating cost per revenue hour increases to no more than 3.0% per year on average
- Increase revenue per revenue hour by at least 2.0% per year on average
- Contain operating cost per passenger trip increases to no more than 1.0% per year on average

Exhibit 6: FYE 2021 Act 44 Performance Targets

Performance Criteria	Fiscal Year End (FYE)			Target Annual Increase
	2015 Actual	2016 Actual	2021 Target	
Passengers / Revenue Vehicle Hour	12.81	13.05	14.41	2.0%
Operating Cost / Revenue Vehicle Hour	\$104.66	\$99.40	\$115.23	3.0%
Operating Revenue / Revenue Vehicle Hour	\$15.13	\$15.13	\$16.71	2.0%
Operating Cost / Passenger	\$8.17	\$7.62	\$8.00	1.0%

These performance targets represent the minimum performance level that COLTS should achieve for each Act 44 criterion during the next performance review cycle. Standards were extrapolated to FYE 2021 and are designed to be aggressive, yet achievable. PennDOT and COLTS have agreed to these performance targets.

FUNCTIONAL REVIEW

Functional reviews are used to determine the reasons behind performance results found in the Act 44 comparisons, to catalog COLTS practices to share with other transit agencies, and to identify opportunities for improvement that should be addressed in the Action Plan (see **Appendix D: Action Plan Template**). Functional review findings are organized by a brief description of the Act 44 variables guiding the performance review: passengers, revenues, and operating costs.

The following sections summarize ways to deliver service more efficiently and effectively. It is important that service is both sensitive and responsive to the community's needs, while being able to maximize productivity, control operating costs, maximize revenue recovery and achieve optimum service levels. The observations recorded during the review process are categorized as COLTS Practices or Elements to Address in the Action Plan. COLTS Practices are those exceptional current practices that are beneficial and should be continued or expanded.

Elements to Address in the Action Plan are recommendations which have the potential to maximize productivity, to control operating costs, and to achieve optimum revenue levels which will enhance the system's future performance for one or more of the Act 44 fixed-route performance factors. For the convenience of COLTS, Action Plan templates have been included in the **Appendix D: Action Plan Template** (see pg. 36). Some actions will be quickly implementable while others may take several discrete steps to achieve over a longer period. The template provides a simple-to-follow order of key findings of this report that should be addressed in the Action Plan.

OPPORTUNITIES TO INCREASE FIXED-ROUTE RIDERSHIP

BEST PRACTICE

1. COLTS coordinates regularly with Luzerne County Transportation Authority (LCTA) for interoperability of fare media and a transfer location for ADA passengers between both systems. This improves the customer experience for passengers that routinely travel between Wilkes-Barre and Scranton for destinations and services.
2. COLTS established a Community Advisory Committee that meets quarterly to help inform the agency on how to improve service and the customer experience. This type of outreach allows COLTS to receive feedback as it relates to its services within the community.

ELEMENTS TO ADDRESS IN PART 1 OF THE ACTION PLAN (P. 36)

1. COLTS has a marketing plan in place, however it has not been updated in recent years. COLTS should **update its marketing plan to include a budget and schedule for marketing activities**. A dedicated marketing budget will help COLTS plan for future campaigns and reliably schedule annual activities rather than requesting funds for each event on an as needed basis. In addition, COLTS should **establish performance metrics** (i.e., ridership per dollars spent) **to assess the effectiveness of marketing activities**.
2. COLTS does not have a standardized system to handle or track customer service complaints and compliments. Currently, complaints are handled by either dispatch or the front desk, but there are no established channels or follow-up procedures. COLTS should **develop a**

formal customer service procedure and develop metrics (i.e., complaints by type over time) as it relates to customer service to **track trends as part of monthly reports to the Board.**

OPPORTUNITIES TO INCREASE FIXED-ROUTE REVENUES

BEST PRACTICE

1. None.

ELEMENTS TO ADDRESS IN PART 2 OF THE ACTION PLAN (P. 36)

1. COLTS is in the process of acquiring privately owned bus shelters, which account for 95% of total bus shelters within the fixed-route service area. This acquisition presents an opportunity to earn additional advertising related income. COLTS should pursue **selling advertising space on newly acquired bus shelters** as an additional source of revenue.
2. COLTS has informal agreements in place to provide fixed-route service with local universities that do not safeguard COLTS against changes in enrollment or guarantee a flat rate to provide service. COLTS should **formalize route guarantees with existing partnerships** (i.e., Marywood University and University of Scranton) and **incorporate elements of cost recovery** (i.e., base rate plus cost per student fare) for future partnerships (i.e., Lackawanna Community College).

OPPORTUNITIES TO CONTROL OPERATING COSTS

BEST PRACTICE

1. COLTS actively monitors the staffing of its Maintenance Department. By anticipating upcoming retirements, COLTS is able to engage in recruitment efforts early on to prevent gaps in coverage, thus potentially reducing overtime related expenses.

ELEMENTS TO ADDRESS IN PART 3 OF THE ACTION PLAN (P. 37)

1. COLTS annually allocates management time spent between fixed-route and shared-ride programs based on a previously developed percentage. This legacy practice was developed by the previous Finance Director who left in 2015 without any backup information related to the development of this methodology or a procedure on when and how to update cost allocation. COLTS should **develop a cost allocation plan** that establishes:
 - a. **Methodology for tracking direct and shared expenses**
 - b. **Time study to assess time spent between fixed-route and shared-ride**
 - c. **Procedure for when and how to update cost allocation**
2. COLTS reduced service hours in 2013 to lower the costs associated with driver overtime. However, COLTS had no benchmark in place to monitor the impact of driver overtime on overall costs. COLTS **should develop a target for scheduled and unscheduled overtime** to inform when the cost of overtime exceeds the cost of potentially hiring a new driver.

3. The Maintenance Department relies on fleet management software to track and monitor on-time performance for preventative maintenance. COLTS should expand the use of their current maintenance software to **track trends in maintenance costs**.

OTHER OPPORTUNITIES TO IMPROVE PERFORMANCE

BEST PRACTICES

1. COLTS engages in peer exchanges with neighboring transit agencies for potential best practices when developing driver training materials.
2. COLTS maintains a strict cell phone policy for drivers to discourage cell phone use. The first offense results in a day off without pay, the second offense results in ten days off without pay. The third offense results in immediate termination.
3. Management staff at COLTS have CDL licenses, which provides COLTS a faster response time in emergencies requiring bus evacuations that fall outside of typical operating hours.

ELEMENTS TO ADDRESS IN PART 4 OF THE ACTION PLAN (P. 38)

1. The 2011 Action Plan provided COLTS with suggested actions related to improving ridership and revenue, containing costs and other agency-wide functions; however, other agency issues (e.g., staff turnover, lack of succession planning, misreporting of data, etc.) have impacted overall performance. Formalizing an overall agency vision for providing public transportation would guide COLTS in the coming years. COLTS should **develop a strategic plan that establishes an agency vision supported by strategic goals and objectives, with performance metrics to measure success**.
2. A transit development plan is a tool that will benefit an agency in achieving its vision and goals related to providing public transportation. This document will also support strategic planning efforts by examining existing service, identifying potential new markets and aligning future service planning with the goals and objectives of the strategic plan. COLTS **should complete a transit development plan** to outline how it will achieve its vision for public transportation within Lackawanna County.
3. COLTS experienced staff turnover in key areas related to operations and finance. However, COLTS lacks detailed job descriptions for management positions and succession planning procedures in the event of unexpected absences and recruitment. COLTS should **develop job descriptions for key management positions** and **establish a succession plan** that details requirements needed to carry out job functions, and outlines procedures to maintain continuity of agency operations for unexpected absences.
4. The Board maintains timely general meetings each month; however, many items related to agency business are discussed as part of the executive meeting prior to the general meeting. COLTS **should develop roles and responsibilities for Board members** that outlines their role as the governing body that advocates on behalf the agency, and establishes what topics related to agency business are to be covered as part of executive and general meetings.

5. Performance metrics are standards used to benchmark progress toward achieving agency goals and objectives. They are also used to inform decision-making by management and governing boards. In addition to the Act 44 metrics, COLTS should **identify, track and report other key agency performance metrics** (e.g., farebox recovery, driver overtime, maintenance cost drivers, etc.) and **incorporate performance-based reporting as part of general Board meetings**.
6. There are often opportunities for potential collaboration with partner agencies for skillsets not available in-house at a transit agency. COLTS should **coordinate with the Luzerne-Lackawanna MPO for map-making, data collection** (i.e., non-rider surveys) and other transportation planning skills that may benefit agency operations.
7. COLTS has a two hour period (5:00-7:00 a.m.) each morning without driver supervision. During this period, the only non-drivers at COLTS are dispatch personnel. COLTS should identify a means to **address gaps in driver supervision coverage**.
8. COLTS identified unmet capital needs (e.g., potential transfer center in mid-county, upgrades to the headquarters facility, renovations to accommodate CNG, etc.). COLTS should **establish an asset management plan** to assess existing assets and catalog future needs related to long-term capital planning for facilities and equipment.

FINANCIAL REVIEW

This financial review focuses on high-level snapshot and trend indicators to determine if additional follow up by PennDOT is warranted through the review of audit reports, other financial reports, and budgets. The review assesses the financial status based on:

- High-Level Indicators of Financial Health
- Fixed-Route Funding
- Paratransit Funding
- Balance Sheet Findings

HIGH-LEVEL INDICATORS OF FINANCIAL HEALTH

As shown in **Exhibit 7**, COLTS is above the target for liquidity to address potential cost increases. This is due in part to a combination of other state carryover funds (i.e., Act 3 and Act 26) with Section 1513 carryover funds. This reserve helped COLTS maintain liquidity when it was levied a \$5.7 million repayment in operating subsidies COLTS forfeited as penalty for overstated ridership from 2005 through 2013. COLTS began repayment in 2015 and completed its last installment in 2017. Thus, available reserves, mostly attributable to state and local funds, account for 32.9% of annual operating cost in recent years.

COLTS does not maintain a line of credit as an option available for any potential short-term cash flow issues. Local matching funds are received from Lackawanna County and COLTS maintains about a year's equivalent in local funds in reserve. In FYE 2016, COLTS received 106.1% of the required local match to 1513 state operating subsidy. The result was COLTS had \$529,705 in available carryover local funds in FYE 2016. As of FYE 2016, COLTS had \$1,204,656 in carryover Section 1513 funding available. Accounts payable and receivable amounts are negligible. There was no debt as of FYE 2016.

In the Spring of 2015, COLTS Finance Director left the authority prior to the end of the 2014-15 fiscal year without preparing the books for the FYE audit. COLTS had no balance sheets reconciled, no monthly closes or journal entries to record monthly accruals, deferrals, prepaid expenses and receivables. This left COLTS unable to prepare financial documents related to the FYE 2015 audit on time, thus delaying its auditors' review of FY 14-15 financial statements. COLTS had no succession planning related policies in place to inform the incoming Finance Director how accrual based accounting was performed at COLTS, which further delayed the FYE 2015 audit by several months.

In preparing the FYE 2015 audit, COLTS' auditors reported \$543,547 in miscellaneous revenue for the fixed-route program. The sources of this miscellaneous revenue could not be determined at the time, and resulted in COLTS' auditors issuing a qualified opinion for the audit. Upon further review in 2017, it was determined, based on journal entries, that \$391,762 of reported revenue was related to balance transfers from operating reserve accounts (i.e., cash assets) to the general operating account. This finding reduced COLTS reported fixed-route revenues.

Exhibit 7: High-Level Financial Indicators

FYE 2016 Indicator	Value	Assessment Criteria / Rationale	Source
Total Carryover Subsidies / Annual Operating Cost	32.9%	Combined target 25%+. This provides liquidity to account for unexpected cost increases or service changes without the need to incur interest fees from loans.	FYE 2016 Audit
Credit available/ Annual Payroll	0.0%	Only necessary if combined carryover subsidies are less than 25% of annual. This ensures that the agency maintains sufficient cash flow / liquidity to pay all current bills.	FYE 2016 Audit and PennDOT dotGrants
Actual Local Match / Required Match	106.1%	Target 100%+. Local match that exceeds required minimums gives a transit agency flexibility to change service, to accommodate unexpected cost changes and make capital investments.	PennDOT dotGrants 2016
Accounts Payable (AP) 90+ days	0.0%	Target should be 0% over 90 days. Larger values indicate cash flow concerns.	COLTS reported value
Accounts Receivable (AR) 90+ days	0.0%	Target should be 0% over 90 days. Larger values can cause cash flow problems.	COLTS reported value
Debt / Annual Operating Cost	0.0%	Target should be 0%. Low debt amounts reduce borrowing costs.	FYE 2016 Audit

TOTAL PUBLIC TRANSPORTATION OPERATIONAL EXPENDITURES AND FUNDING

As shown in **Exhibit 8**, COLTS public transportation cost increased on average by approximately 1.6% per year going from a \$10.2 million in FYE 2012 to \$10.9 million in FYE 2016. Approximately 79.3% of COLTS's operational expenses are for fixed-route service. The remaining operational expenses 20.7% are demand response (i.e., paratransit) service (**Exhibit 9**).

COLTS's operating funds comes from a variety of sources including state funds, federal funds, local funds and passenger fares. COLTS has used state, federal and local funds to finance both its fixed-route and paratransit operations (**Exhibit 10**). Combined, state and federal operating subsidies are the largest share of income for COLTS, accounting for 60.1% of total operating income. Passenger fares and other local funds are the remaining funding sources, representing approximately 39.9 % of total operating income (**Exhibit 11**).

Exhibit 8: Public Transportation Operating Expense by Service Type

Service Type (In Millions)	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Fixed Route	\$8.1	\$8.5	\$8.9	\$9.2	\$8.6
Paratransit	\$2.1	\$1.9	\$2.3	\$2.3	\$2.3
Total*	\$10.2	\$10.4	\$11.2	\$11.5	\$10.9

* May not add due to rounding.

Exhibit 9: Public Transportation Operating Expense Trends by Service Type

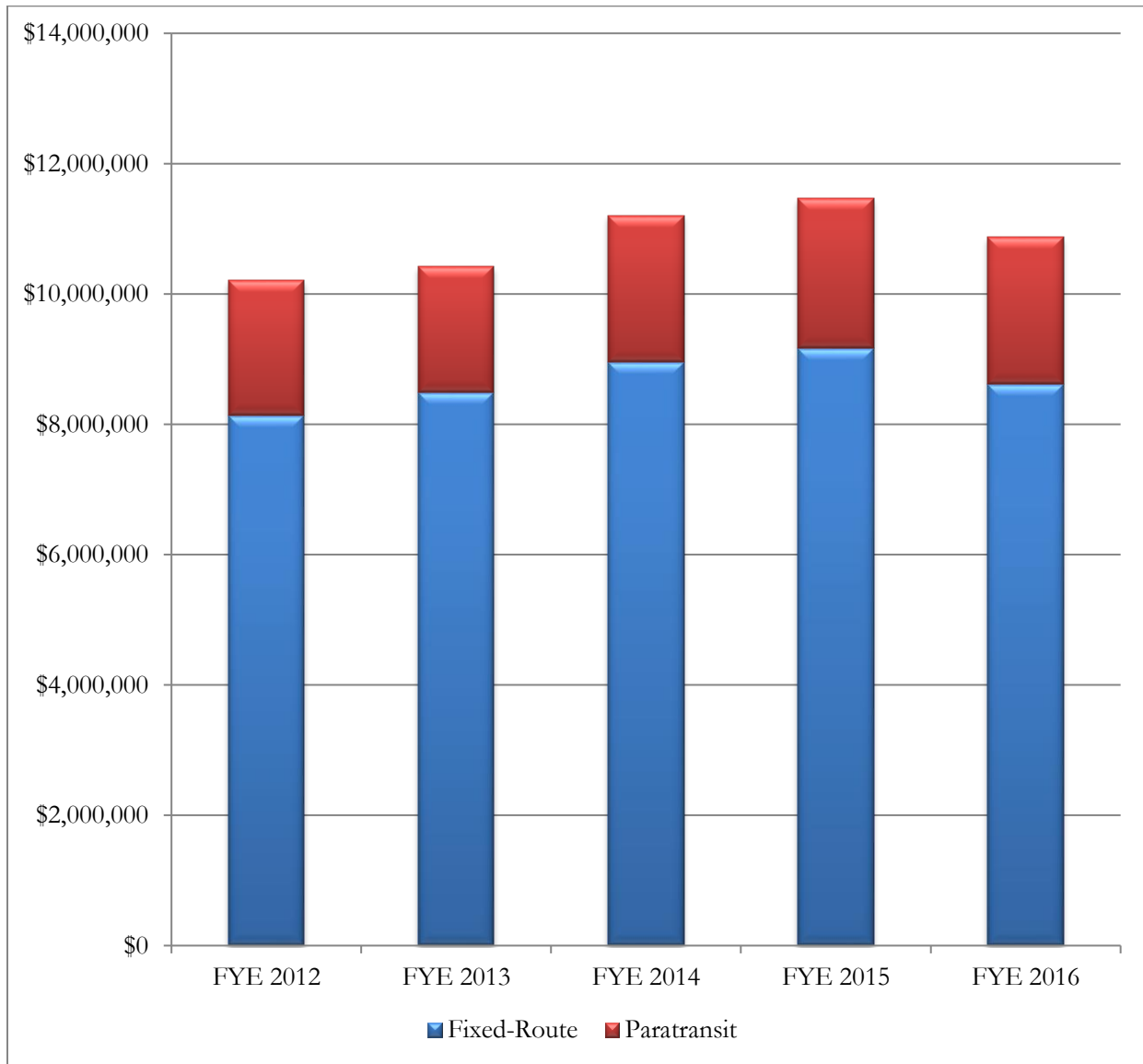
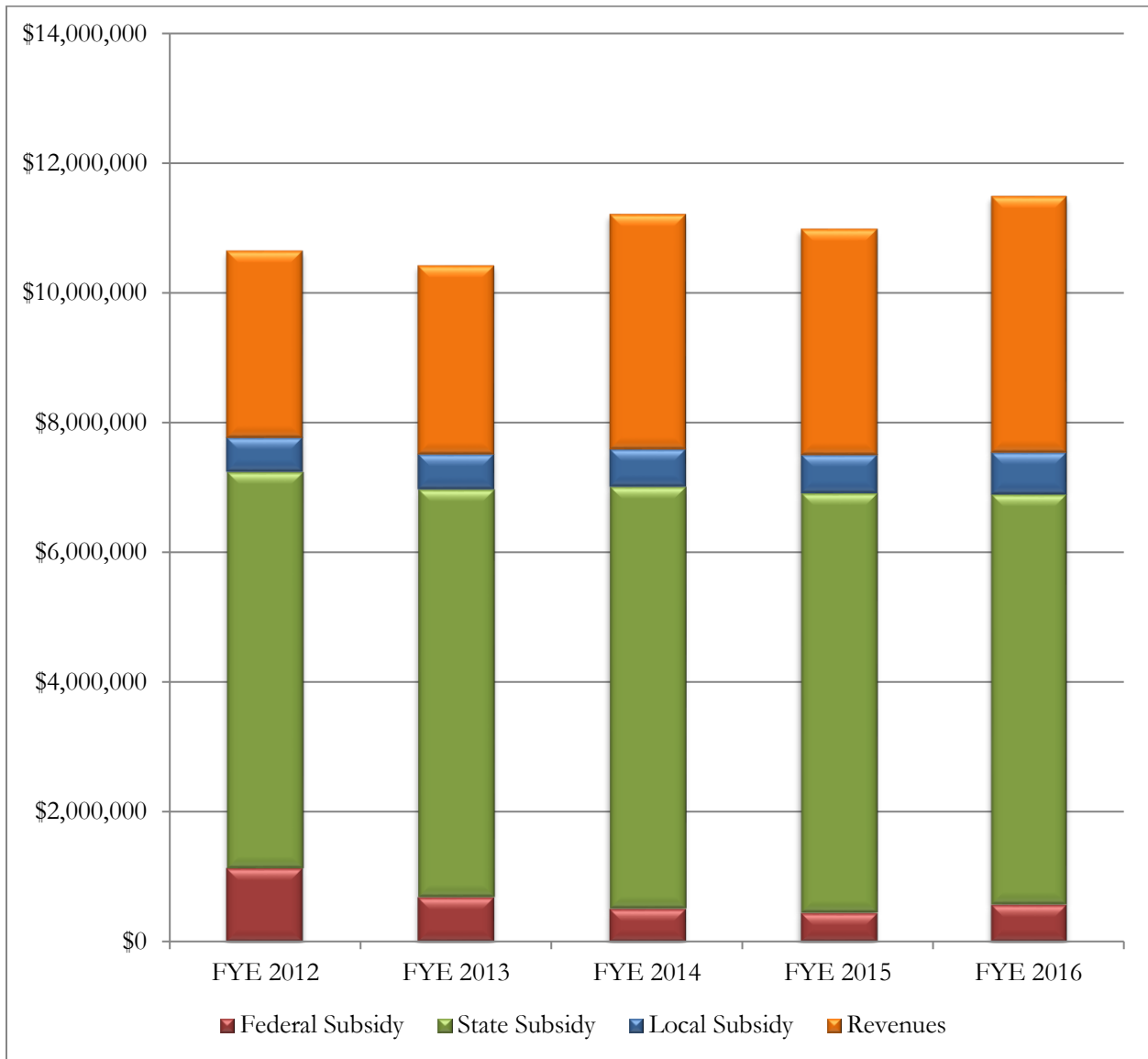


Exhibit 10: Percent of Total Public Transportation (Fixed-Route + Paratransit) Operating Budget by Funding Source

Funding Source	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Federal Subsidy	10.6%	6.6%	4.5%	4.0%	5.0%
State Subsidy	57.4%	60.4%	58.1%	58.4%	55.1%
Local Subsidy	5.0%	5.2%	5.2%	5.4%	5.6%
Revenues	27.0%	27.8%	32.2%	32.2%	34.3%
Local Subsidy / State Subsidy	8.7%	8.7%	8.9%	9.2%	10.2%

Exhibit 11: Total Public Transportation (Fixed-Route + Paratransit) Operating Budget by Funding Source



FIXED-ROUTE FUNDING

COLTS's fixed-route funding comes from general revenues and government subsidies. Direct passenger fares represent between 12.5% and 13.6% of total operating funding (**Exhibit 12**). Based on the FYE 2012 to FYE 2016 dotGrants reporting, COLTS operated using current year funding with \$1,204,656 in Section 1513, \$1,937,217 in Act 3 and \$110,416 in Act 26 state funds being carried over at the end of 2016. COLTS had \$529,705 in carryover local funds available at the end of 2016.

Exhibit 12: Fixed-Route Funding

Funding Source	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Revenues					
Passenger Fares	\$1,065,381	\$1,056,859	\$1,183,682	\$1,158,863	\$1,176,511
Advertising	\$58,564	\$41,000	\$46,976	\$46,366	\$30,774
Route Guarantees	\$0	\$101,600	\$104,810	\$58,500	\$44,632
Other- (Scrap/Recycling Program)	\$22,777	\$0	\$14,458	\$0	\$40,854
Other- (Interest Income)	\$0	\$3,642	\$10,026	\$5,043	\$9,805
Other- (Misc)*	\$0	\$0	\$0	\$151,785	\$9,739
Other- (Rent)	\$35,407	\$0	\$28,900	\$0	\$0
Other- (Investment)	\$11,276	\$0	\$0	\$0	\$0
Other- (Sale of Assets)	\$0	\$6,427	\$0	\$0	\$0
Subtotal	\$1,193,405	\$1,209,528	\$1,388,852	\$1,420,557	\$1,312,315
Subsidies					
Federal Operating Grant	\$0	\$0	\$0	\$0	\$0
Act 44 (1513) State Prior	\$4,253,444	\$4,601,613	\$4,727,282	\$6,029,559	\$1,397,298
Act 44 (1513) State Current	\$1,682,285	\$1,612,592	\$1,683,579	\$282,653	\$4,757,026
Municipal Prior	\$0	\$0	\$0	\$0	\$0
Municipal Current	\$513,774	\$520,504	\$566,436	\$594,758	\$408,189
Act 3 BSG Grant (State)	\$74,237	\$0	\$0	\$0	\$175,217
Special- (Federal)	\$709,801	\$434,244	\$502,458	\$440,670	\$569,415
Special- (State)	\$102,747	\$75,253	\$64,119	\$0	\$0
Special- (Local)	\$17,919	\$25,607	\$15,919	\$0	\$0
Subtotal	\$7,354,207	\$7,269,813	\$7,559,793	\$7,347,640	\$7,307,145
Total Funding	\$8,547,612	\$8,479,341	\$8,948,645	\$8,671,646	\$8,619,460
Passenger Fares/ Total Funding	12.5%	12.5%	13.2%	13.4%	13.6%

Source: PennDOT dotGrants Reporting System.

*FYE 2015 Miscellaneous income reported (i.e., \$594,758) was been reduced by traceable amounts of \$391,762 in internal transfer amounts inaccurately reported in the audit as income.

PARATRANSIT FUNDING

Paratransit funding is about 20.7% of COLTS's public transportation operation and consists of ADA complementary, shared-ride (Lottery) and other service. Local, state and federal subsidies as well as passenger fares are used to finance paratransit operating costs (**Exhibit 13**). The paratransit program increased from \$2,093,334 as of FYE 2012 to \$2,860,460 as of FYE 2016. COLTS's paratransit budget is much smaller than the fixed-route budget.

From FYE 2012 to FYE 2016, total paratransit passenger trips increased at an annual rate of 11.9%. Senior passenger trips increased at an annual rate of 8.5% (**Exhibit 14**).

Exhibit 13: Paratransit Funding by Source

Category	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Revenues					
Passenger Fares	\$25,377	\$38,548	\$44,484	\$3,659	\$26,432
Advertising	\$0	\$0	\$0	\$0	\$0
Lottery	\$1,060,095	\$1,155,573	\$1,285,093	\$1,399,065	\$1,921,053
PwD Reimbursement	\$10,050	\$24,776	\$31,844	\$34,129	\$45,029
PwD Passenger Fares	\$0	\$0	\$0	\$6,000	\$7,946
AAA	\$188,090	\$203,925	\$241,348	\$186,694	\$282,580
MATP	\$73,589	\$0	\$150,511	\$221,046	\$316,698
Other- (Lackawanna County)	\$122,850	\$122,325	\$231,351	\$15,985	\$0
Other- (PDA)	\$10,689	\$11,655	\$42,210	\$104,889	\$0
Other- (COLTS Sponsor)	\$186,552	\$0	\$0	\$0	\$0
Other- (SEATS)	\$0	\$0	\$0	\$0	\$24,618
Other- (Interdepartmental Reimb.)	\$0	\$133,458	\$188,475	\$173,915	\$0
Other- (Shuttle Service)	\$0	\$0	\$3,058	\$0	\$0
Subtotal	\$1,677,292	\$1,690,260	\$2,218,374	\$2,145,382	\$2,624,356
Subsidies					
Federal Operating Grant	\$0	\$0	\$0	\$0	\$0
Act 44 (1513) State Prior	\$0	\$0	\$0	\$159,819	\$0
Act 44 (1513) State Current	\$0	\$0	\$35,144	\$0	\$0
Municipal Prior	\$0	\$0	\$0	\$0	\$0
Municipal Current	\$0	\$0	\$0	\$0	\$236,104
Special- (Local)	\$416,042	\$248,134	\$0	\$0	\$0
Subtotal	\$416,042	\$248,134	\$35,144	\$159,819	\$236,104
Total Funding	\$2,093,334	\$1,938,394	\$2,253,518	\$2,305,201	\$2,860,460

Source: PennDOT dotGrants Reporting System.

Exhibit 14: Paratransit Operating Statistics

Operating Category	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Paratransit Operating Statistics					
Senior Trips	65,551	64,736	71,994	77,638	90,783
PwD Trips	563	1,388	1,784	1,932	2,119
Total Paratransit Trips	76,644	81,937	93,936	93,360	120,211
Total Miles	528,083	575,044	670,439	715,707	792,744
Total Hours	29,267	38,601	48,672	54,217	49,026
VOMS	21	26	29	32	32

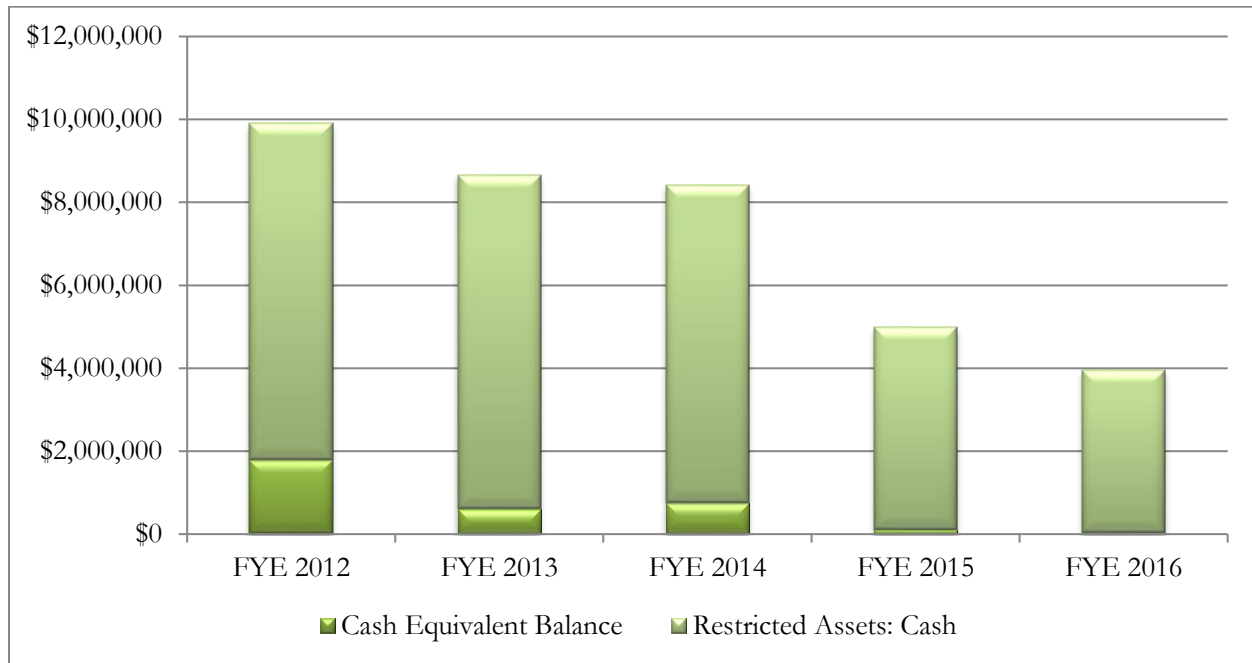
BALANCE SHEET FINDINGS

Review of balance sheets from COLTS shows that since FYE 2012, the agency decreased available cash on hand (**Exhibit 15** and **Exhibit 16**). Net current cash equivalent balance reported as of FYE 2016 was about \$29,749. Restricted cash was about \$3,911,662 as of FYE 2016. The margin between current assets and liabilities is similar to other transit agencies in the Commonwealth. Accounts payable have decreased from a high of \$1,318,526 in FYE 2015 to \$414,610 as of FYE 2016. COLTS does not maintain a line of credit as of FYE 2016.

Exhibit 15: Balance Sheet Summary (FYE 2012 – FYE 2016)

Balance Sheet Report	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Current Assets					
Cash Equivalent Balance	\$1,769,130	\$596,657	\$747,197	\$93,449	\$29,749
Investments	\$125,949	\$121,226	\$123,521	\$121,761	\$123,448
Grant Receivable (incl. capital)	\$941,469	\$687,968	\$587,027	\$1,906,672	\$1,428,568
Other Accounts Receivable	\$246,087	\$593,503	\$868,264	\$507,223	\$638,309
Restricted Assets: Cash	\$8,129,548	\$8,062,043	\$7,662,217	\$4,896,792	\$3,911,662
Inventory Value	\$122,585	\$128,426	\$151,645	\$129,313	\$138,848
Pre-paid Expenses	\$184,449	\$211,805	\$227,773	\$228,614	\$138,668
Current Liabilities					
Accounts Payable	\$690,744	\$234,552	\$673,739	\$1,318,526	\$414,610
Accrued Expenses	\$511,283	\$411,657	\$427,761	\$638,529	\$652,848
Deferred Revenue	\$9,018,061	\$8,327,612	\$7,855,792	\$5,338,782	\$3,738,854
Total Operating Expense	\$10,204,122	\$10,417,735	\$11,202,163	\$11,465,160	\$10,874,555
(Cash Eqv. Bal, Invest. & Restricted Cash)/Total Operating Exp.	98.2%	84.3%	76.2%	43.7%	37.4%
Line of Credit/Annual Payroll	0.0%	0.0%	0.0%	0.0%	0.0%
Current Assets	\$11,519,217	\$10,401,628	\$10,367,644	\$7,883,824	\$6,409,252
Current Liabilities	\$10,220,088	\$8,973,821	\$8,957,292	\$7,295,837	\$4,806,312
Net Current Assets	\$1,299,129	\$1,427,807	\$1,410,352	\$587,987	\$1,602,940

Source: Annual Audit Reports and dotGrants

Exhibit 16: End-of-Year Cash Balance (FYE 2012 – FYE 2016)**ASSESSMENT**

COLTS currently has a balanced operating budget. Operating cash reserves have decreased steadily since 2012. Noteworthy elements of COLTS's financial condition are:

- COLTS has \$1,204,656 in carryover Section 1513 funds available in case of unexpected cost increases or service changes
- COLTS has \$1,937,217 in Act 3 and \$110,416 in Act 26 funds carried over as of FYE 2016
- COLTS maintained a local fund carryover balance of \$529,705 as of FYE 2016
- COLTS does not maintain a line of credit
- Accounts payable and receivable amounts are negligible
- COLTS completed its final installment in operating subsidy payback in 2017

COLTS had several financial reporting issues that contributed to the delayed the FYE 2015 audit. This included a lack of documentation, succession planning and a transition to explain longstanding agency practices related to cost allocation, financial reporting and preparation for the FYE audit. COLTS management will need to take several steps to prevent a recurrence:

- Maintain finance staff experienced in generally accepted accounting practices
- Ensure finance staff are well-trained in PennDOT and FTA reporting requirements
- Fully document all accounting practices
- Reconcile books monthly

Management should also continue taking appropriate actions to manage costs, achieve farebox recovery goals, and to maintain cash reserves to preserve COLTS's overall financial health.

APPENDIX A: DATA ADJUSTMENTS

After the Lackawanna County Transit Performance Report was completed in November 2011, information regarding reported ridership in the dotGrants system was questioned and subjected to rigorous analyses including on-board video review and statistical testing. The analyses concluded that COLTS reported ridership information was overstated for several years. Fixed-Route (FR) ridership reporting serves as the basis for two of the five-year Act 44 performance standards described in the transit system performance review report: passengers per revenue hour and operating cost per passenger. Due to the change in the reported passenger variable, the five-year performance standards in the in the COLTS Performance Review Report of November 2011 are erroneous.

As a result, COLTS's Performance Review Report was updated in July 2014 to revise passenger data and set new performance standards. The updated performance standards were developed using the most accurate estimates of Act 44 performance variables available at the time and were established in consultation with COLTS. Given this change in reported ridership from FYE 2009 through FYE 2013, data adjustments were necessary to reconcile NTD reported ridership with the revised values presented in the updated 2014 performance report. The results of these adjustments are listed below:

dotGrants Reported Passenger Values					
Fiscal Year End (FYE)	FR Originating	FR Transfer	FR Subtotal	Senior	Total Act 44 Passengers
FYE 2010	1,668,180	59,178	1,727,358	974,010	1,736,470
FYE 2011	1,604,105	77,279	1,681,384	741,636	1,691,720
FYE 2012	1,154,441	81,462	1,235,903	211,630	1,245,924
FYE 2013	1,146,487	66,008	1,212,495	266,965	1,221,670

*Source: dotGrants reporting

Revised Passenger Totals					
Fiscal Year End (FYE)	FR Originating	FR Transfer	FR Subtotal	Senior	Total Act 44 Passengers
FYE 2010	882,507	59,178	941,685	188,337	950,797
FYE 2011	1,097,406	77,279	1,174,685	234,937	1,185,021
FYE 2012	1,154,441	81,462	1,235,903	211,630	1,245,924
FYE 2013	1,087,077	66,008	1,153,085	207,555	1,162,260

*Source: dotGrants reporting

Adjustments to Reconcile NTD with dotGrants Revised Passenger Totals*	FYE 2010	FYE 2011	FYE 2012	FYE 2013
dotGrants Reported Total Passengers	1,727,358	1,681,384	1,235,903	1,212,495
Revised Passenger Totals	941,685	1,174,685	1,235,903	1,153,085
NTD Reported Passengers	1,727,289	1,681,520	1,560,610	1,212,495
Adjustments to reconcile NTD with revised dotGrants values	(785,604)	(506,835)	(324,707)	(59,410)

*Source: dotGrants and NTD reporting

COLTS overstated fixed-route revenues for FYE 2015 by \$488,313 from a transfer in operating reserves to the fixed-route operating program. There were also additional inconsistencies to fixed-route revenues and operating expenses reported to NTD. This required further adjustments to NTD reported fixed-route revenues and operating expenses to reconcile values reported to dotGrants. The results of these adjustments are listed below:

Adjustments to Reconcile NTD with dotGrants Reported Revenue Totals*	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015
dotGrants Reported Fixed-Route Revenue	\$1,011,309	\$1,039,796	\$1,193,405	\$1,209,528	\$1,388,852	\$1,812,319
Operating Reserve Balance Transfer	\$-	\$-	\$-	\$-	\$-	(\$391,762)
Adjusted dotGrants Fixed-Route Revenue	\$1,011,309	\$1,039,796	\$1,193,405	\$1,209,528	\$1,388,852	\$1,420,557
NTD Reported Fixed-Route Revenue	\$1,025,031	\$1,039,796	\$1,169,801	\$1,209,528	\$1,420,557	\$1,295,404
Adjustments to reconcile NTD with dotGrants values	(\$13,722)	\$-	\$23,604	\$-	\$-	\$125,153

*Source: dotGrants and NTD reporting

Adjustments to Reconcile NTD with dotGrants Reported Operating Expense Totals*	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015
dotGrants Reported Fixed-Route Operating Expenses	\$6,899,945	\$7,609,372	\$8,133,419	\$8,479,341	\$8,948,645	\$9,159,959
NTD Reported Fixed-Route Operating Expenses	\$6,861,183	\$7,609,372	\$7,946,852	\$8,462,175	\$8,914,702	\$10,147,928
Adjustments to reconcile NTD with dotGrants values	\$38,762	\$-	\$186,567	\$17,166	\$33,943	\$987,969

*Source: dotGrants and NTD reporting

Based on adjustments to fixed-route operating revenue and operating costs, COLTS’s Act 44 performance metrics are listed in the table below:

Final Adjusted Metrics	FYE 2010	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016
Passenger/RVH	10.52	13.54	13.68	13.40	13.31	12.81	13.05
Operating Revenue/RVH	\$11.30	\$11.99	\$13.21	\$14.05	\$16.10	\$16.23	\$15.13
Operating Cost/RVH	\$77.08	\$87.73	\$90.01	\$98.52	\$103.76	\$104.67	\$99.40
Operating Cost/Passenger	\$7.33	\$6.48	\$6.58	\$7.35	\$7.79	\$8.17	\$7.62

*Source: NTD and dotGrants reporting

APPENDIX B: 2011 PERFORMANCE REVIEW ACTION PLAN ASSESSMENT

Last Updated: 2016

Category	Suggested Action	Corrective Action	Observation
1. Ridership	Ensure that route changes are implemented in a timely fashion and establish regularly scheduled route review.	Reviewed ridership following route changes.	Completed in 2013.
1. Ridership	Develop formal service standards and a policy to assist decision-makers in adjusting schedules, routes and fares.	Defined service standards.	Completed in 2013.
1. Ridership	Develop and monitor performance metrics for all key agency functions and operations.	Defined agency metrics and began performance monitoring in 2016.	Ongoing effort.
1. Ridership	Actively monitor route-level ridership and financial reporting and report this information to the Board.	Used suggested action to improve ridership reporting.	Completed in 2014.
1. Ridership	Create a Citizens Advisory Committee (CAC).	Obtained a recommended list of contacts and established CAC.	Completed in 2013.
1. Ridership	Schedule a customer service satisfaction and non-rider surveys.	Developed survey questionnaire, implemented first results and report progress.	Completed in 2013.
1. Ridership	Implement a new customer friendly phone system.	Completed per suggested action.	Completed in 2012.

Category	Suggested Action	Corrective Action	Observation
1. Ridership	Implement procedures to ensure all complaints are addressed promptly.	Management team met to define, develop and implement a new process.	Completed in 2013.
1. Ridership	Increase marketing activities to employers, the disability community, seniors and students.	Developed marketing plan.	Completed in 2015.
1. Ridership	Review and improve printed material and website information to include an easy to read system map.	Completed per suggested action, including schedule changes.	Completed in 2012.
2. Revenue	Perform periodic reviews of fare policies and establish fare-box recovery goals.	Set recovery rate target. Communicated as needed to review farebox recovery to help meet target. Fare adjustment policy in place as of 2015; farebox recovery goals in development.	Partially completed in 2015.
2. Revenue	Assure that education institutions' revenue agreements recovery costs to the greatest extent possible.	Reported to be completed in 2013, however, no formalized agreements in place as of July 2017 per onsite performance review.	Incomplete.
2. Revenue	Ensure all revenue is being collected from bus shelter advertising.	Create RFP, advertise and award contract. However, corrective action on hold as negotiations with Lamar Advertising are complete.	Pending.
3. Operating Cost	Through the Collective Bargaining Agreement (CBA) require greater flexibility in driver scheduling to maximize the use of part-time drivers and reduce overtime.	Management analyzed current overtime and proposed a new structure; however, no change was implemented per contract negotiations.	Attempted in 2013.

Category	Suggested Action	Corrective Action	Observation
3. Operating Cost	Develop a tracking methodology to determine possible labor cost reductions.	No follow-up corrective action reported.	Reported as complete.
3. Operating Cost	Review parts inventory system and develop a contingency plan to include the automation of tracking parts and determine if more automated reports can be developed.	COLTS decided not to move to an automated system, citing their auditors' satisfaction with the present system.	Incomplete.
3. Operating Cost	Track preventative maintenance trends to assume preventative maintenance is performed on time.	No follow-up corrective action reported.	Reported as complete.
3. Operating Cost	Perform a cost-benefit analysis on the transmission preventative maintenance that appears to be done prior to the manufacturer's recommendations.	No follow-up corrective action reported.	Reported as complete.
3. Operating Cost	Evaluate and reduce farebox reader malfunctions.	All fareboxes were overhauled.	Completed in 2013.
3. Operating Cost	No formal prioritized technology or IT plan is in place at this time to include management of IT projects.	IT plan submitted to PennDOT in 2014.	Completed in 2014.
3. Operating Cost	Implement a computer disaster receiver plan and procedure off-site back-up of COLTS' data including financial, operating and maintenance system. Identify where the data is stored.	Completed per suggested action.	Reported as complete.

Category	Suggested Action	Corrective Action	Observation
3. Operating Cost	Include in IT plan how management uses data to support, analysis and decision making.	Completed per suggested action.	Completed in 2016.
4. Other	Establish minimum attendance requirements at COLTS Board meetings.	By-laws updated at June 18 Board meeting.	Completed in 2013.
4. Other	Provide formalized Board training through PennTRAIN.	Board approved training and scheduled for winter months.	Completed in 2015.
4. Other	Board should take a more active role in expediting timely local match payments.	Board receives a monthly letter with status of payments.	Completed in 2013.
4. Other	Board should require management to develop a succession plan for key agency positions, and prepare a back-up plan.	Management team worked to develop back-up plan for key positions to present to the Board.	Ongoing as of 2016.
4. Other	Implement cross-training.	Management team identified key manager functions and worked to establish a cross-training plan.	Ongoing as of 2017.
4. Other	Establish formally documented quality control procedures.	Identification of key procedures and document them.	Ongoing as of 2017.
4. Other	Assure that there is non-union supervision for both operating and maintenance union employees.	Completed per suggested action.	Reported as complete.

Category	Suggested Action	Corrective Action	Observation
4. Other	Finalize the System Security and Emergency Preparedness Plan (SSEPP), provide it to all employees and establish appropriate training.	Changes were made and the plan was updated.	Completed in 2013.
4. Other	Prepare and regularly update a funding plan for the new intermodal center and make available to COLTS funding partners.	Completed per suggested action.	Reported as complete.
4. Other	Develop an employee satisfaction survey.	Completed per suggested action.	Reported as complete.
4. Other	Implement an employee performance review process for both union and non-union employees.	Performance reviews were developed based on updated job descriptions. Reviews are conducted annually each May.	Completed in 2013.
4. Other	Provide forms and other appropriate materials on all revenue vehicles to accurately document relevant information for incident investigation.	Updated reports and made them available to drivers.	Completed in 2013.
4. Other	Provide non-revenue vehicles or change relief practices.	Completed per suggested action.	Completed in 2013.

APPENDIX C: PEER COMPARISONS

Comparison of COLTS with the selected peer systems was completed using NTD-reported data and PennDOT dotGrants Legacy statistics. Due to its consistency and availability for comparable systems, the NTD FYE 2015 Reporting Year database was selected as the primary data source used in the calculation of the five-year trend Act 44 metrics:

- Passengers / revenue vehicle hour
- Operating cost / revenue vehicle hour
- Operating revenue / revenue vehicle hour
- Operating cost / passenger

The definition of the variables used in the calculations is as follows:

- Passengers: Annual unlinked passenger boardings by mode for both directly-operated and purchased transportation
- Operating Costs: Annual operating cost of services provided (excluding capital costs) by mode for both directly-operated and purchased transportation
- Operating Revenue: Total annual operating revenue generated from farebox and other non-state, non-federal sources by mode for both directly-operated and purchased transportation
- Revenue Vehicle Hours: The total annual number of “in-service” hours of service provided by mode for both directly-operated and purchased transportation
- Average: Un-weighted linear average of all values being measured across all peer transit agencies
- Standard Deviation: Standard deviation of all values being measured across all peer transit agencies

Act 44 stipulates that metrics fall into two categories: “In Compliance” and “At Risk.” The following criteria are used to make the determination:

- “At Risk” if more costly than one standard deviation **above** the peer average in:
 - The single-year or five-year trend for Operating Cost / Revenue Vehicle Hour
 - The single-year or five-year trend for Operating Cost / Passenger
- “At Risk” if performing worse than one standard deviation **below** the peer group average in:
 - The single-year or five-year trend for Passengers / Revenue Vehicle Hour
 - The single-year or five-year trend for Operating Revenue / Revenue Vehicle Hour

Passengers / Revenue Vehicle Hour

Passengers / Revenue Hour (MB)					
System	FYE 2015 Single Year		5 Year Change Since FYE 2010		
	Value	Rank of 14	2010 Value	Annual Rate	Rank of 14
Western Reserve Transit Authority	18.75	1	14.49	5.29%	3
Luzerne County Transportation Authority	16.76	7	14.78	2.54%	5
Escambia County Area Transit	17.30	4	11.83	7.88%	1
Fayetteville Area System of Transit	18.36	2	18.41	-0.06%	9
Lakeland Area Mass Transit District	17.02	5	18.33	-1.47%	14
Rockford Mass Transit District	17.69	3	16.15	1.84%	6
The Wave Transit System	11.95	14	11.10	1.50%	7
Belle Urban System - Racine	15.49	10	16.43	-1.17%	12
Cape Fear Public Transportation Authority	16.98	6	12.45	6.39%	2
Greenville Transit Authority	16.45	8	17.63	-1.37%	13
City of Appleton - Valley Transit	15.82	9	15.01	1.05%	8
Valley Regional Transit	14.39	12	15.20	-1.09%	11
Cambria County Transit Authority	14.58	11	15.23	-0.88%	10
County of Lackawanna Transit System	12.81	13	10.52	4.02%	4
<i>Average</i>	<i>16.03</i>		<i>14.83</i>	<i>1.75%</i>	
<i>Standard Deviation</i>	<i>2.00</i>		<i>2.55</i>	<i>3.10%</i>	
<i>Average – 1 Standard Deviation</i>	<i>14.03</i>		<i>12.27</i>	<i>-1.35%</i>	
<i>Average + 1 Standard Deviation</i>	<i>18.02</i>		<i>17.38</i>	<i>4.85%</i>	
Act 44 Compliance Determination	At Risk		In Compliance		
Compared to the Peer Group Average	Worse		Better		

Operating Cost / Revenue Vehicle Hour

Operating Cost / Revenue Hour (MB)					
System	FYE 2015 Single Year		5 Year Change Since FYE 2010		
	Value	Rank of 14	2010 Value	Annual Rate	Rank of 14
Western Reserve Transit Authority	\$104.42	11	\$92.60	2.43%	8
Luzerne County Transportation Authority	\$120.81	13	\$88.49	6.42%	13
Escambia County Area Transit	\$78.28	3	\$69.38	2.44%	9
Fayetteville Area System of Transit	\$64.82	1	\$61.96	0.91%	5
Lakeland Area Mass Transit District	\$80.65	6	\$96.82	-3.59%	1
Rockford Mass Transit District	\$123.74	14	\$108.78	2.61%	10
The Wave Transit System	\$79.17	4	\$67.86	3.13%	11
Belle Urban System - Racine	\$81.85	8	\$79.90	0.48%	3
Cape Fear Public Transportation Authority	\$81.51	7	\$48.17	11.09%	14
Greenville Transit Authority	\$68.81	2	\$78.48	-2.60%	2
City of Appleton - Valley Transit	\$79.43	5	\$77.21	0.57%	4
Valley Regional Transit	\$86.61	9	\$78.16	2.07%	6
Cambria County Transit Authority	\$93.99	10	\$84.08	2.25%	7
County of Lackawanna Transit System	\$104.66	12	\$77.08	6.31%	12
<i>Average</i>	\$89.20		\$79.21	2.47%	
<i>Standard Deviation</i>	\$17.98		\$15.12	3.70%	
<i>Average – 1 Standard Deviation</i>	\$71.21		\$64.10	-1.23%	
<i>Average + 1 Standard Deviation</i>	\$107.18		\$94.33	6.16%	
Act 44 Compliance Determination	In Compliance		At Risk		
Compared to the Peer Group Average	Worse		Worse		

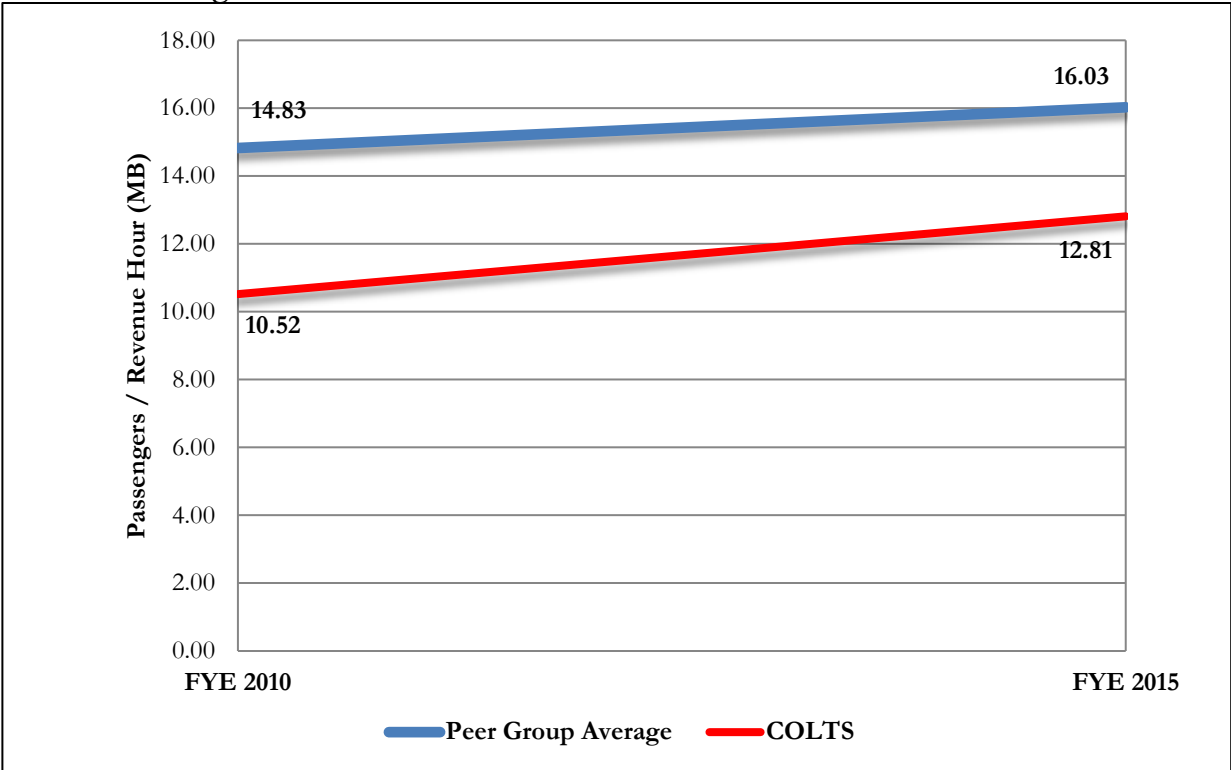
Operating Revenue / Revenue Vehicle Hour

Operating Revenue / Revenue Hour (MB)					
System	FYE 2015 Single Year		5 Year Change Since FYE 2010		
	Value	Rank of 14	2010 Value	Annual Rate	Rank of 14
Western Reserve Transit Authority	\$13.38	10	\$9.77	6.49%	2
Luzerne County Transportation Authority	\$16.40	4	\$14.55	2.43%	6
Escambia County Area Transit	\$12.21	12	\$13.95	-2.64%	13
Fayetteville Area System of Transit	\$14.73	7	\$11.62	4.85%	4
Lakeland Area Mass Transit District	\$23.65	1	\$27.51	-2.98%	14
Rockford Mass Transit District	\$17.42	3	\$14.37	3.93%	5
The Wave Transit System	\$9.78	14	\$8.68	2.42%	7
Belle Urban System - Racine	\$13.99	9	\$15.74	-2.32%	12
Cape Fear Public Transportation Authority	\$15.63	5	\$14.16	1.99%	9
Greenville Transit Authority	\$23.30	2	\$16.68	6.91%	1
City of Appleton - Valley Transit	\$14.37	8	\$14.24	0.19%	10
Valley Regional Transit	\$12.84	11	\$11.49	2.24%	8
Cambria County Transit Authority	\$11.71	13	\$12.10	-0.65%	11
County of Lackawanna Transit System	\$15.13	6	\$11.30	6.01%	3
<i>Average</i>	\$15.32		\$14.01	2.06%	
<i>Standard Deviation</i>	\$3.97		\$4.49	3.37%	
<i>Average – 1 Standard Deviation</i>	\$11.35		\$9.52	-1.31%	
<i>Average + 1 Standard Deviation</i>	\$19.30		\$18.50	5.44%	
Act 44 Compliance Determination	In Compliance		In Compliance		
Compared to the Peer Group Average	Worse		Better		

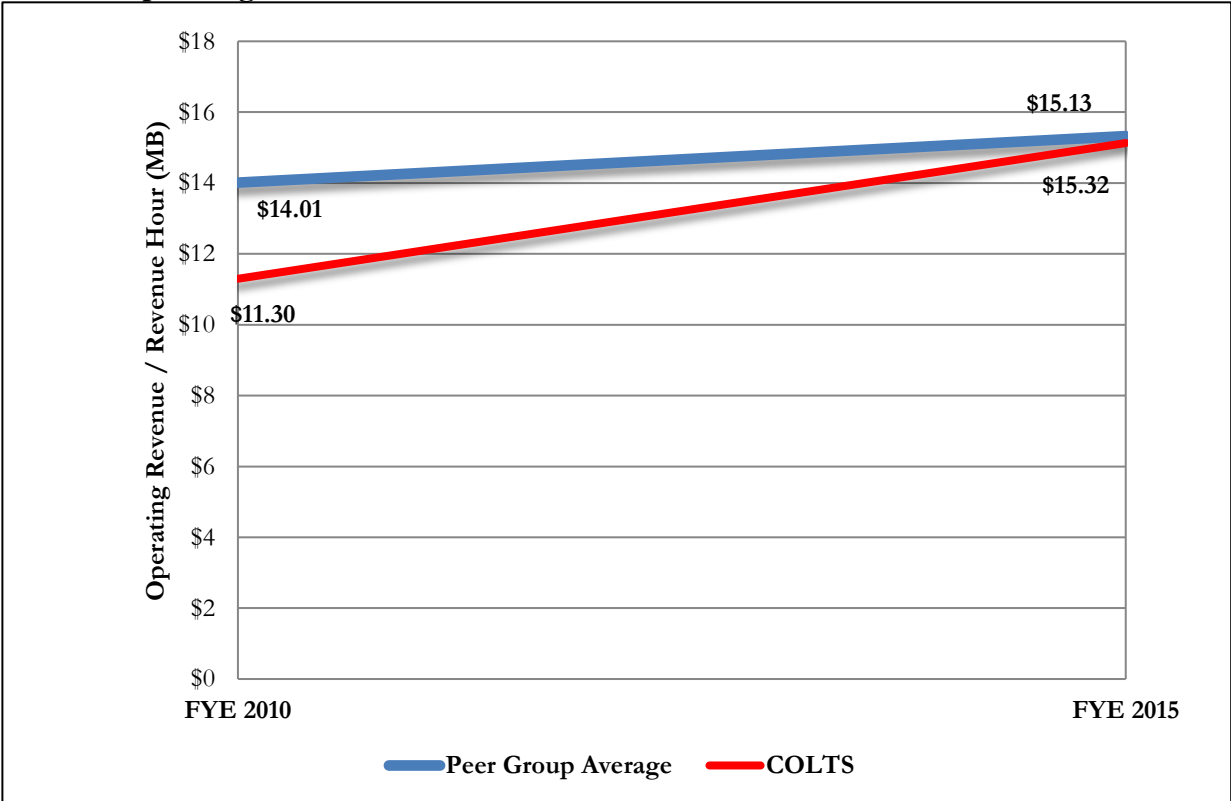
Operating Cost / Passenger

Operating Cost / Passenger (MB)					
System	FYE 2015 Single Year		5 Year Change Since FYE 2010		
	Value	Rank of 14	2010 Value	Annual Rate	Rank of 14
Western Reserve Transit Authority	\$5.57	8	\$6.39	-2.72%	2
Luzerne County Transportation Authority	\$7.21	13	\$5.99	3.78%	13
Escambia County Area Transit	\$4.53	3	\$5.86	-5.04%	1
Fayetteville Area System of Transit	\$3.53	1	\$3.37	0.97%	7
Lakeland Area Mass Transit District	\$4.74	4	\$5.28	-2.15%	3
Rockford Mass Transit District	\$6.99	12	\$6.73	0.76%	6
The Wave Transit System	\$6.62	11	\$6.12	1.61%	8
Belle Urban System - Racine	\$5.28	7	\$4.86	1.67%	9
Cape Fear Public Transportation Authority	\$4.80	5	\$3.87	4.42%	14
Greenville Transit Authority	\$4.18	2	\$4.45	-1.25%	4
City of Appleton - Valley Transit	\$5.02	6	\$5.14	-0.48%	5
Valley Regional Transit	\$6.02	9	\$5.14	3.20%	12
Cambria County Transit Authority	\$6.45	10	\$5.52	3.16%	11
County of Lackawanna Transit System	\$8.17	14	\$7.33	2.20%	10
<i>Average</i>	\$5.65		\$5.43	0.72%	
<i>Standard Deviation</i>	\$1.31		\$1.09	2.74%	
<i>Average – 1 Standard Deviation</i>	\$4.34		\$4.35	-2.02%	
<i>Average + 1 Standard Deviation</i>	\$6.96		\$6.52	3.46%	
Act 44 Compliance Determination	At Risk		In Compliance		
Compared to the Peer Group Average	Worse		Worse		

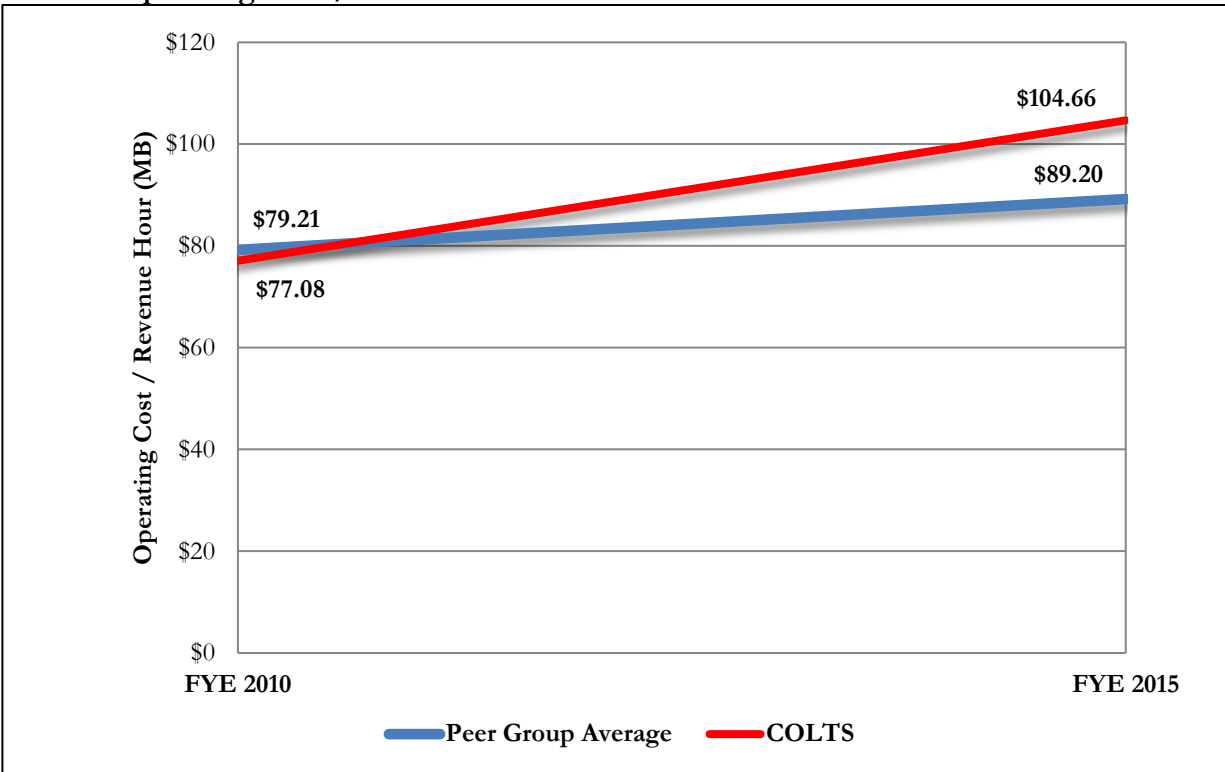
Trend – Passengers / Revenue Vehicle Hour



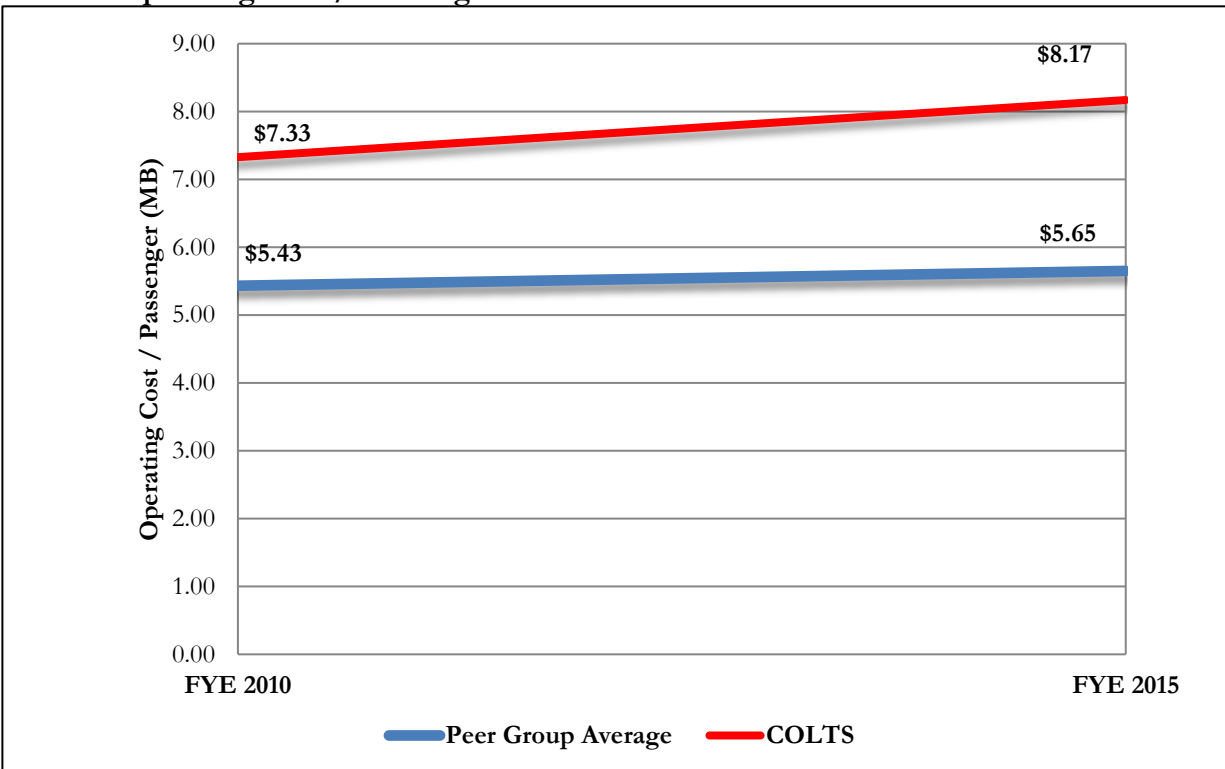
Trend – Operating Revenue / Revenue Vehicle Hour



Trend – Operating Cost / Revenue Vehicle Hour



Trend – Operating Cost / Passenger



APPENDIX D: ACTION PLAN TEMPLATE

PART 1- ACTIONS TO INCREASE PASSENGERS / REVENUE HOUR

Recommendation From narrative starting on page 10	COLTS Action	Estimated Initiation Date	Estimated Completion Date
1. Update marketing plan to include a budget and schedule for marketing activities, and establish performance metrics to monitor marketing activities.			
2. Develop a formal customer service intake process that includes customer service metrics and track trends in customer service.			

PART 2 - ACTIONS TO INCREASE OPERATING REVENUE / REVENUE HOUR

Recommendation From narrative starting on page 11	COLTS Action	Estimated Initiation Date	Estimated Completion Date
1. Sell advertising space on newly acquired bus shelters.			
2. Formalize route guarantees with existing partnerships and incorporate elements of cost recovery.			

PART 3 - ACTIONS TO REDUCE OR CONTAIN OPERATING COST / REVENUE HOUR

Recommendation From narrative starting on page 11	COLTS Action	Estimated Initiation Date	Estimated Completion Date
1. Develop a cost allocation plan establishes:			
a. Methodology to track direct and indirect expenses.			
b. Protocol to conduct a time study to assess time spent between fixed-route and shared-ride programs.			
c. Procedure for when and how to update cost allocation.			
2. Develop a target for scheduled and unscheduled overtime.			
3. Track trends in maintenance costs.			

PART 4 - OTHER ACTIONS TO IMPROVE OVERALL PERFORMANCE

Recommendation From narrative starting on page 12	COLTS Action	Estimated Initiation Date	Estimated Completion Date
1. Develop a strategic plan that establishes an agency vision supported by strategic goals and objectives with performance measures.			
2. Complete a transit development plan.			
3. Develop job descriptions for key management positions.			
4. Develop a succession plan for key management positions.			
5. Develop roles and responsibilities for Board members.			
6. Identify, track and report other key agency performance metrics.			
7. Incorporate performance-based reporting as part of general Board meetings.			
8. Coordinate with Luzerne-Lackawanna MPO for map-making and data collection.			
9. Develop an asset management plan.			

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