valleyregionaltransit

Executive Board Meeting Agenda

February 07, 2022

11:00 AM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho

Executive Board members may participate in the meeting in-person,via MSTeams at
https://www.valleyregionaltransit.org/ExecutiveBoard_February2022
or by dialing in at **469-965-2358 Conference ID: 354 589 958#**

(*The boardroom is open for in-person attendance, but has very limited capacity, with preference being given to the Executive Board members. In-person attendees must follow physical distancing guidelines and wear a mask at all times in the building, if not fully vaccinated*).

I. Calling of the Roll **Chair Debbie Kling**

II. Agenda Additions/Changes

III. Public Comments (*Comments will be limited to no more than three* (3) *minutes*).

IV. Executive Session

The Executive Board may convene into Executive Session at this time Pursuant to Idaho Code 74-206, identifying one or more of the specific paragraphs a) Personnel Hiring, b) Personnel Issues, c) Land Acquisition, d) Records Exempt from Public Disclosure, e) Trade Negotiations, f) Pending/Probable Litigation, i) Insurance Claims, j) Labor Contract, I.C. 74-206(1)

V. Consent Agenda

Items on the Consent Agenda are Action Items and will be enacted by one motion. There will be no separate discussion on these items unless an Executive Board Member requests the item be removed from the Consent Agenda and placed under Action Items.

A. **ACTION: Minutes - January 3, 2022 Executive Board Meeting ϴ**
Pages 4-5 | Paula Cromie
The Executive Board is asked to consider approval of the minutes from the January 2, 2022 meeting.

B. **ACTION: Minutes of December 21, 2021 Regional Advisory Council Meeting ϴ**
Pages 6-7 | Paula Cromie
The Executive Board is asked to consider acceptance of the minutes from the December 21, 2021 Regional Advisory Council meeting.

C. **ACTION: FY2021 4th Quarter Operating Cash Balance Analysis ϴ**
Pages 8-9 | Jason Jedry
Attached is the final Operating Cash Balance Report for the fourth quarter of FY2021. The preliminary report was presented to the Executive Board as an information item at the January 3, 2022 meeting. There have been no changes and the report is now final. The Executive Board is asked to review and consider accepting the final report.

D. **ACTION: FY2021 4th Quarter Budget Reports ϴ**
Pages 10-22 | Jason Jedry
Attached are the final FY2021 4th Quarter Budget Reports. The preliminary reports were presented to the Executive Board as an information item at the January 3, 2022 meeting. There have been no changes and the reports are now final. The Executive Board is asked to review and consider accepting the final reports.

E. **ACTION: Fiscal Year 2021 4th Quarter Performance Report ϴ**
Pages 23-27 | Leslie Pedrosa
Staff requests the Executive Board recommend for approval the performance report for the fourth quarter of fiscal year 2021 to the Board of Directors.

VI. Finance Committee

A. **ACTION: FY2021 Audited Financial Statements ϴ**
Pages 28-73 | Jason Jedry
Eide Bailly will present the Fiscal Year 2021 audited financial statements. The Executive Board will consider accepting the audited financial statements to be placed on the consent agenda for the VRT Board of Directors to consider accepting in April.

B. **ACTION: Payment Register ϴ**
Pages 74-82 | Jason Jedry
The Executive Board will have the opportunity to review and consider accepting the 12/1/2021 – 1/14/2022 payment register.

VII. Executive Board - Action Items

VIII. Executive Board - Information Items

A. **INFORMATION: Board Strategic Work Plan**
Pages 83-89 | Kelli Badesheim
Attached is a memo and background paper to serve as the foundation for the Board's Strategic Work Plan process initiated by the Executive Board in January.

B. **INFORMATION: CARES Grants Estimated Balances ϴ**
Page 90-91 | Kelli Badesheim
The attached memo provides a status on the current CARES funding available to VRT. These balances are estimates based on the final year-end closed and the current programming for FY2022 projects.

C. **INFORMATION: Procurement Calendar ϴ**
Page 92-93 | Jason Jedry
The most current procurement calendar is included in the packet for your information.

IX. Department/Staff Reports

A. **INFORMATION: Department/Staff Reports ϴ**
Pages 94-110 | Staff
The most current department/staff reports were included in the packet for information.

X. Adjournment

ϴ = Attachment
Agenda order is subject to change.

Next VRT Executive Board Meeting:
March 7, 2022
VRT Boardroom
700 NE 2nd Street
Meridian, ID 83642

Mission Statement: Valley Regional Transit's mission is to leverage, develop, provide, and manage transportation resources and to coordinate the effective and efficient delivery of comprehensive transportation choices to the region's citizens. (ValleyConnect 2.0 Plan approved 04/02/18)

Arrangements for auxiliary aids and services necessary for effective communication for qualified persons with disabilities or language assistance requests need to be made as soon as possible, but no later than three working days before the scheduled meeting. Please contact Mark Carnopis, Community Relations Manager at 258-2702 if an auxiliary aid is needed.

valleyregionaltransit

Executive Board Meeting Minutes

January 03, 2022

11:00 AM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho
Attendees also attended the meeting virtually.

MEMBERS ATTENDING	MEMBERS ABSENT	OTHERS PRESENT
John Bechtel, City of Wilder	Garret Nancolas, City of Caldwell	Kelli Badesheim, VRT
Lantz Brown, Boise State		Bre Brush, City of Boise
Luke Cavener, City of Meridian		Mark Carnopis, VRT
Elaine Clegg, City of Boise		Paula Cromie, VRT
John Evans, City of Garden City		Brianna Dowling, VRT
Debbie Kling, City of Nampa		Gregg Eisenberg, First Transit
Sandi Levi, City of Nampa		Jeannette Ezell, VRT
Lauren McLean, City of Boise		Tessa Greegor, ACHD
Joe Stear, City of Kuna		Jim Hansen, ACHD
		Stephen Hunt, VRT
		Jason Jedry, VRT
		Tom Laws, ACHD
		Dave Meredith, VRT
		James Mundell, VRT
		Nick Moran, VRT
		Leslie Pedrosa, VRT
		Ken Pidjeon, Citizen
		Randy Reese, VRT
		Jill Reyes, VRT
		Jason Rose, VRT
		Jason Russell, VRT
		Eric Selekof, City Go
		Walter Steed, Citizen
		Cameron Wells, VRT
		Kevin Womack, VRT

Calling of the Roll - Chair Elaine Clegg Called the meeting to order at 11:00, with a quorum present by phone and in person.

Agenda Additions/Changes – Added information item regarding elections. Debbie Kling moved to approve agenda changes, motion seconded. The motion passed unanimously.

Public Comments - None

Consent Agenda
The consent agenda consisted of the following item:
ACTION: Minutes - December 6, 2021 Meeting
Joe Stear moved to approve the consent agenda as presented; Luke Cavener seconded. The motion passed unanimously.

Finance Committee
INFORMATION: FY2021 4th Quarter Preliminary Operating Cash Balance Analysis
Staff presented the FY2021 4th quarter preliminary Operating Cash Balance Analysis as information only. Upon completion of the independent annual audit, the FY2021 financial statements and 4th quarter reports will be presented as an action item.

INFORMATION: FY2021 4th Quarter Preliminary Budget Variance Reports
Staff presented the FY2021 4th Quarter Preliminary Budget Variance Reports as information only. Upon completion of the independent annual audit, the FY2021 financial statements and 4th quarter reports will be presented as an action item.

Executive Board - Action Items
ACTION: 2022 Board Strategic Work Plan
Lauren McLean moved to recommend to the Board, a focused work plan for 2022 and find a facilitator who could assist with that endeavor; Luke Cavener seconded. The motion passed unanimously. The project, as envisioned, would be co-led by Debbie Kling as the incoming board chair and Elaine Clegg as the immediate past chair.

Executive Board - Information Items
INFORMATION: FY2021 Fourth Quarter Preliminary Performance Report
Staff presented the preliminary performance report for the fourth quarter of fiscal year 2021. The final performance report for FY2021 will be presented for the board's action in April 2022.

INFORMATION: Executive Board Member Elections
This item was added to the agenda for discussion as an information item only.

Canyon County/Position	Nomination	Ada County/Position	Nomination
Canyon Chair	Debbie Kling	Ada Chair-Elect	Joe Stear
Canyon Vice-chair		Ada Secretary/Treasurer	Lauren McLean
Canyon Member	(Caldwell per by-laws)	Ada Member (Boise)	Elaine Clegg
Canyon Member	John Bechtel	Ada Member (ACHD ?)	
Canyon Member	Sandi Levi	Ada Member	
Other			
Boise State	Lantz McGinnis-Brown		

Executive Session - None

Adjournment – The meeting was adjourned at 11:48.

Next VRT Executive Board Meeting:
February 7, 2022
VRT Boardroom
700 NE 2nd Street
Meridian, ID 83642

valleyregionaltransit

Regional Advisory Council Meeting Minutes

December 21, 2021 - 9:00 AM

VRT Board Room – 700 NE 2nd Street – Meridian, Idaho and on-line

MEMBERS PRESENT	MEMBERS ABSENT	OTHERS
Deborah Allen		Kelli Badesheim, VRT
Susan Bradley		Mark Carnopis, VRT
Lisa Brady		Paula Cromie, VRT
Randy Johnson		Stephen Hunt, VRT
Samantha Kenney		Liisa Itkonen, COMPASS
Terri Lindenberg		Lila Klopfenstein, COMPASS
Susan Manika		Kyle Lenhart-Wees, VRT
Jeremy Maxand		Nick Moran, VRT
Mary Beth Nutting		Alissa Taysom, VRT
Deeann Solis		Toni Tisdale, COMPASS
Walter Steed		Leslie Pedrosa, VRT
		Randy Reese, VRT
		Jill Reyes, VRT
		Jason Rose, VRT
		Kevin Womack, VRT

Calling of the Roll - Chair Walter Steed called the meeting to order at 9:02 with a quorum present by phone and in person.

Agenda Additions/Changes - None

Public Comments - None

Consent Agenda
Items on the consent agenda consisted of the following:
ACTION: Minutes of November 1 RAC/Executive Board Joint Meeting
Jeremy Maxand moved to approve the consent agenda as presented; Lisa Brady seconded. The motion passed unanimously.

Action Items
ACTION: Coordinated Plan: List of Priorities and Demographic Update
Following discussion, Mary Beth Nutting moved to approve the highest priority list of transportation needs for the coordinated plan with the addition of adding “days” to expanded service hours (and days) for the Coordinated Plan presented by Lila Klopfenstein; Terri Lindenberg seconded. The motion passed unanimously.

ACTION: Meeting Calendar FY2022 - Regional Advisory Council
Following discussion, Susan Bradley moved to accept the FY2022 meeting calendar for the RAC; Sam Kenney seconded. The motion passed unanimously.

Information Items

INFORMATION: Transportation Development Plan and FY2023 and FY2024 Service Concepts

Stephen Hunt and Alissa Taysom provided an update on the TDP Strategic Objectives and present service change concepts for FY2023 and FY2024.

INFORMATION: FTA Title VI Update RFI

This item was not formally presented, but Kelli Badesheim asked members to refer to page 16 of the packet for information.

INFORMATION: Operations Update

Leslie Pedrosa provided an update on service operations.

INFORMATION: Digital Community Engagement Update

Jason Rose provided an update on Digital Community Engagement.

INFORMATION: Discussion of Joint Meeting with Executive Board

The Regional Advisory had the opportunity to provide feedback and input regarding the joint meeting with the Executive Board.

INFORMATION: Topics for Discussion

Chair Walter Steed encouraged council members to bring topics of discussion they are interested in to the Council for placement on the agenda.

Department/Staff Reports

INFORMATION: Department/Staff Reports

The most current department/staff reports were included in the packet for information.

Adjournment – Jeremy moved to adjourn the meeting; Lisa Brady seconded. The meeting was adjourned at 10:38.

Next Regional Advisory Council Meeting:
January 18, 2022
VRT Boardroom
700 NE 2nd Street
Meridian, ID 83642

TOPIC	FY2021 4th Quarter Operating Cash Balance Report
DATE	February 7, 2022
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request

The Executive Board will have the opportunity to review and consider accepting the FY2021 4th Quarter Operating Cash Balance Report.

Summary

Attached to this memo is the final operating cash balance analysis as of September 30, 2021. The preliminary report was presented as an information item at the January 3, 2022 Executive Board meeting. There were no changes and the report is now final.

The following items are important to note:

- Regional operating cash balance was $1,404,428 at the end of September. Pending federal funds were $195,320. Pending federal funds are the result of utilizing local funds until federal funds become available for reimbursement.
- The Ada County system operating cash balance was $97,939 at the end of September.
- The Canyon County system operating cash balance was $20,890 at the end of September.
- Boise GreenBike Operating Cash Balance was $63,716 at the end of September.
- Total pending federal funds were $195,320.
- Overall, the total operating cash balance exceeded the total cash balance benchmark.

More Information

Attachments:
FY2021 4th Quarter Operating Cash Balance Analysis

For detailed information contact: Jason Jedry, Finance Director, 208-258-2709, jjedry@valleyregionaltransit.org

Valley Regional Transit
Operating Cash Balance Analysis
September 30, 2021

Regional Operations		
GL Cash Balance at 9/30/21	$1,404,428	
Pending Federal Funds *(Note 2)*		$195,320
Ada County System		
GL Cash Balance at 9/30/21	$97,939	
Pending Federal Funds *(Note 2)*		
Canyon County System		
GL Cash Balance at 9/30/21	$20,890	
Pending Federal Funds *(Note 2)*		
Boise Greenbike		
GL Cash Balance at 9/30/21	$63,716	
Pending Federal Funds *(Note 2)*		
Total Cash Balance	**$1,586,973**	
Total Pending Federal Funds ***(Note 2)***		**$195,320**
Total Cash Balance Benchmark ***(Note 1)***	**$1,436,263**	

Note 1: Average of 2018, 2019 and 2020 at September 30

Note 2: Local funds utilzed until federal funds become available for reimbursement

TOPIC	FY2021 4th Quarter Budget Reports
DATE	February 7, 2022
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request
The Executive Board will review and consider accepting the FY2021 4th Quarter Budget Reports.

Summary
Attached to this memo are the final fourth quarter budget reports as of September 30, 2021. Preliminary reports were presented as information items at the January 30, 2022 Executive Board meeting.

There were no changes and the reports are now final.

More Information
Attachments:

FY2021 4th Quarter Budget Variance Report

FY2021 4th Quarter Budget Variance Comments

For detailed information contact: Jason Jedry, Finance Director, 208-258-2709, jjedry@valleyregionaltransit.org

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

Valley Regional Transit
FY 2021 Fourth Quarter Budget Reports
October 2020 - September 2021

Category	Regional Overhead			Programs and Supports			Information Supports/ Specialized Transportation			Program Administration Support Planning		
	10			12			20			23		
	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
401 Directly Generated Funds				$ 50,000	$ 1,749	-97%	$ 50,000	$ 28,901	-42%			
402 Purchased Transportation												
403 Auxiliary Revenue	100,000	85,172	-15%	283,653	406,181	43%						
404 Non-Transportation Revenue		10			14,159			0				
405 Federal Assistance - Capital										20,494,518	4,778,534	-77%
406 Federal Assistance - Operating/Administrati	265,948	211,825	-20%	892,397	514,509	-42%	3,843,306	2,157,042	-44%	1,009,233	887,383	-12%
407 Local Assistance - Capital										4,042,930	2,068,849	-49%
408 Local Assistance - Operating/Administration	1,100,537	1,274,241	16%	701,565	238,054	-66%	539,172	373,062	-31%	207,396	146,286	-29%
Total Revenues	$ 1,466,485	$1,571,249	7%	$ 1,927,615	$ 1,174,652	-39%	$4,432,478	$2,559,005	-42%	$ 25,754,077	$7,881,052	-69%

Category	Regional Overhead			Programs and Supports			Information Supports/ Specialized Transportation			Program Administration Support Planning		
	10			12			20			23		
	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
501 Wages and Salaries	$ 570,062	$ 643,709	13%	$ 521,751	$ 391,831	-25%	$ 424,614	$ 455,595	7%	$ 488,959	$ 435,392	-11%
502 Fringe Benefits	388,173	490,294	26%	201,989	241,791	20%	265,284	326,240	23%	278,342	175,247	-37%
503 Professional Services	166,307	130,823	-21%	1,030,055	471,279	-54%	334,725	157,744	-53%	436,828	360,063	-18%
504 Materials and Supplies	21,905	9,160	-58%	64,550	5,848	-91%	108,550	113,078	4%		20	
505 Utilities	79,222	94,548	19%	18,220	8,853	-51%	3,480	7,674	121%	2,000	600	-70%
506 Casualty and Liability	24,954	13,569	-46%	6,000	5,513	-8%	78,000	83,206	7%			
508 Purchased Transportation							2,213,025	1,199,511	-46%			
509 Miscellaneous	187,508	160,222	-15%	50,050	16,042	-68%	1,004,800	165,434	-84%	502,668	324,944	-35%
511 Interest	400		-100%									
512 Leases and Rentals	27,955	28,924	3%	35,000	28,200	-19%		764				
514 Capital (Note 2)										24,045,280	6,229,887	-74%
Total Expenses	$ 1,466,485	$1,571,249	7%	$ 1,927,615	$ 1,169,357	-39%	$4,432,478	$2,509,246	-43%	$ 25,754,077	$7,526,152	-71%

Note 1: No percentage shown for null data or situations where division is by zero.
Note 2: Total gross capital expense. Capitilization accounting entry added back.

Category		Boise Fixed Route			ADA Paratransit (Demand Response)		
		21			22		
		YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
401	Directly Generated Funds	$ 657,400	$ 406,448	-38%	$ 94,200	$ 54,373	-42%
402	Purchased Transportation						
403	Auxiliary Revenue	63,072	258,834	310%			
404	Non-Transportation Revenue		255,999			4,612	
405	Federal Assistance - Capital						
406	Federal Assistance - Operating/Administratio	6,337,688	6,267,894	-1%	2,413,710	1,649,771	-32%
407	Local Assistance - Capital						
408	Local Assistance - Operating/Administration	1,054,429	917,797	-13%		31,532	
Total Revenues		**$ 8,112,589**	**$8,106,973**	**0%**	**$ 2,507,910**	**$ 1,740,288**	**-31%**

Category		Boise Fixed Route			ADA Paratransit (Demand Response)		
		21			22		
		YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
501	Wages and Salaries	$ 3,389,281	$ 3,424,462	1%	$ 1,069,278	$ 566,802	-47%
502	Fringe Benefits	2,643,817	2,568,851	-3%	958,971	718,132	-25%
503	Professional Services	492,856	451,496	-8%	112,495	136,698	22%
504	Materials and Supplies	775,550	626,496	-19%	203,800	125,431	-38%
505	Utilities	194,364	103,994	-46%	35,100	22,208	-37%
506	Casualty and Liability	192,071	291,574	52%	82,316	124,301	51%
508	Purchased Transportation						
509	Miscellaneous	336,700	250,026	-26%	9,200	7,507	-18%
511	Interest						
512	Leases and Rentals	87,950	83,621	-5%	36,750	39,209	7%
514	Capital (Note 2)						
Total Expenses		**$ 8,112,589**	**$7,800,519**	**-4%**	**$ 2,507,910**	**$ 1,740,288**	**-31%**

Note 1: No percentage shown for null data or situations where division is by zero.

Note 2: Total gross capital expense. Capitilization accounting entry added back.

Category	Canyon Fixed-Route			Canyon ADA Paratransit (Demand Response)			Canyon Inter-County		
	24			25			31		
	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
401 Directly Generated Funds	$ 39,200	$ 43,602	11%	$ 5,600	$ 7,952	42%	$ 118,600	$ 41,210	-65%
402 Purchased Transportation									
403 Auxiliary Revenue	24,528	13,426	-45%					16,409	
404 Non-Transportation Revenue		388							
405 Federal Assistance - Capital									
406 Federal Assistance - Operating/Administrati	985,307	916,207	-7%	102,850	69,282	-33%	1,079,701	1,068,452	-1%
407 Local Assistance - Capital									
408 Local Assistance - Operating/Administration		186,458			(571)			4,217	
Total Revenues	**$ 1,049,035**	**$1,160,080**	**11%**	**$ 108,450**	**$ 76,663**	**-29%**	**$1,198,301**	**$1,130,288**	**-6%**

Category	Canyon Fixed-Route			Canyon ADA Paratransit (Demand Response)			Canyon Inter-County		
	24			25			31		
	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
501 Wages and Salaries	$ 426,302	$ 362,783	-15%	$ 50,267	$ 34,682	-31%	$ 539,975	$ 476,883	-12%
502 Fringe Benefits	194,353	176,599	-9%	25,157	11,923	-53%	252,697	174,885	-31%
503 Professional Services	119,007	108,079	-9%	9,425	7,980	-15%	105,241	115,564	10%
504 Materials and Supplies	140,708	123,259	-12%	14,847	12,891	-13%	201,009	222,335	11%
505 Utilities	23,215	20,538	-12%	2,970	2,022	-32%	32,750	27,806	-15%
506 Casualty and Liability	37,500	76,928	105%	3,658	6,365	74%	50,304	85,709	70%
508 Purchased Transportation									
509 Miscellaneous	104,750	100,342	-4%	1,725	488	-72%	11,925	15,572	31%
511 Interest									
512 Leases and Rentals	3,200	3,189	0%	400	311	-22%	4,400	4,278	-3%
514 Capital (Note 2)									
Total Expenses	**$ 1,049,035**	**$ 971,718**	**-7%**	**$ 108,450**	**$ 76,663**	**-29%**	**$1,198,301**	**$1,123,032**	**-6%**

Note 1: No percentage shown for null data or situations where division is by zero.

Note 2: Total gross capital expense. Capitilization accounting entry added back.

Capital Budget Expense Category	Budget Annual	YTD Actual
Bike/Pedestrian Improvements		
Capital - Facilities - Multi-Modal Center		
Capital - Facilities - Fuel Facilities		42,560
Capital - Facility - Facilities/Bldgs/Grounds	7,439,833	1,199,345
Capital - Non-Revenue Vehicles	97,000	27,846
Capital - Other		
Capital - Revenue Vehicles	13,081,205	3,870,825
Capital - Revenue Vehicles - Sub-Recipient		53,196
Capital Equipment - Communications		
Capital Equipment - Farebox		
Capital Equipment - Surv/Security		
CAPITAL EXPENDITURES (514)		
Capital Information Technology - Hardware	673,962	734,541
Capital Information Technology - Software	1,293,859	39,856
Capital Projects - Sub-Recipient	894,222	
Capital -Shop Equipment		8,647
Capital-Office Equipment		
CWI - Park and Ride - INACTIVE		
N/A-Capital - Revenue Vehicles		
Regional Park & Ride Projects		
System Enhancements - Stops/Shelters	565,198	253,071
Total Capital Expenses	**$ 24,045,280**	**$6,229,887**

Note 1: No percentage shown for null data or situations where division is by zero.

Note 2: Total gross capital expense. Capitilization accounting entry added back.

Category	Specialized Transportation		
	20		
	YTD Budget	YTD Actual	% Diff
401 Directly Generated Funds	$ 50,000	$ 28,901	-42%
402 Purchased Transportation			
403 Auxiliary Revenue			
404 Non-Transportation Revenue		$ 0	
405 Federal Assistance - Capital			
406 Federal Assistance - Operating/Administratio	$ 3,843,306	$ 2,157,042	-44%
407 Local Assistance - Capital			
408 Local Assistance - Operating/Administration	$ 539,172	$ 373,062	-31%
Total Revenues	**$ 4,432,478**	**$2,559,005**	-42%

Category	Specialized Transportation		
	20		
	YTD Budget	YTD Actual	% Diff
501 Wages and Salaries	424,614	455,595	7%
502 Fringe Benefits	265,284	326,240	23%
503 Professional Services	334,725	157,744	-53%
504 Materials and Supplies	108,550	113,078	4%
505 Utilities	3,480	7,674	121%
506 Casualty and Liability	78,000	83,206	7%
508 Purchased Transportation	2,213,025	1,199,511	-46%
509 Miscellaneous	1,004,800	165,434	-84%
511 Interest			
512 Leases and Rentals		764	
514 Capital (Note 2)			
Total Expenses	**$ 4,432,478**	**$2,509,246**	-43%

Note 1: No percentage shown for null data or situations where division is by zero.

Note 2: Total gross capital expense. Capitilization accounting entry added back.

VALLEY REGIONAL TRANSIT
FY 2021 BUDGET REPORT COMMENTS
October 2020 - September 2021

At the end of September, Fiscal Year 2021 was one hundred percent (100%) complete. The following is a review of the budgetary status of each division as of September 30, 2021. A ten percent (+/- 10%) tolerance threshold is utilized for analysis purposes in this report.

Regional Overhead (10)

Revenues

It should be noted that beginning in FY2021, Fleet Media, Mobility Management and City Go were moved from division 10 to division 12.

Auxiliary Revenues (15% under budget) - The amount of revenue recognized for this line item in Division 10 equals the salary expenses for the Programs Director position.

Federal Operating Assistance (20% under budget) – This line item is below budget parameters. This is due to unallowable expenses being higher than allowable expenses. Federal funds cannot be used to reimburse unallowable expenses.

Local Operating Assistance (16% over budget) – This line item is above budget parameters. This is due to unallowable expenses being higher than budgeted for. Local funds must be utilized to reimburse unallowable expenses.

Expenses

Total Regional Overhead operating expenses were 7% over budget through QR-4.

Wages and Salaries (13% over budget) - This line item is unfavorably above budget parameters due to wages and salary expenses being higher than budget estimates.

Fringe Benefits (26% over budget) - This line item is unfavorably above budget parameters due to benefit expenses being higher that budget estimates.

Professional Services (21% under budget) - This line item is favorably below budget parameters primarily due to community relations, finance and IT expenses being lower than budgeted for.

Materials and Supplies (58% under budget) – This line item is favorably below budget parameters due to equipment, office supplies and printing expenses being lower than budgeted for.

Utilities (19% over budget) - This line item is unfavorably above budget parameters primarily due to Meridian’s condominium association expenses being higher than budgeted for.

Casualty and Liability (46% under budget) - This line item is favorably below budget parameters due to a decrease in insurance expenses for Division 10.

Miscellaneous (15% under budget) – This line item is favorably below budget parameters.

Programs and Supports (12)

It should be noted that division 12 has been renamed to Programs and Supports. This division now includes Boise Greenbike, Fleet Media, Safe Routes to School, Mobility Management and City Go.

Revenues

Directly Generated (97% under budget) - This line item is unfavorably below budget parameters. Boise Greenbike is not currently operating and is therefore not collecting revenue. The small amount of revenues were from uncollected accounts receivable that were received in the first quarter of FY2021.

Auxiliary Revenues (43% over budget) – This line item is above budget estimates. City Go revenue was $26,732. Advertising revenue recognized to offset expenses was $162,560 and advertising installation reimbursement revenue, which offsets installation expenses, was $216,890.

Non-Transportation Revenue – This revenue is the result of the disposal of Boise Greenbike assets.

Federal Operating Assistance (42% under budget) – This line item is below budget parameters. This is due to Mobility Management, City Go and Safe Routes to School expenses being lower than budgeted for resulting in the need to recognize less revenue in this category.

Local Operating Assistance (66% under budget) – This line item is below budget parameters. This is due to Mobility Management, City Go and Safe Routes to School expenses being lower than budgeted for resulting in the need to recognize less revenue in this category. It should be noted that $5,296 of this revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

Expenses

Total Program and Supports operating expenses were 39% under budget through QR-4.

Wages and Salaries (25% under budget) - This line item is favorably below budget parameters. Bike Share and Safe Routes to School expenses were lower than budgeted for.

Fringe Benefits (20% over budget) - This line item is unfavorably above budget parameters due to fringe benefit expenses for Safe Routes to School being budgeted for in the wages and salaries category.

Professional Services (54% under budget) - This line item is favorably below budget parameters.

Materials and Supplies (91% under budget) - This line item is favorably below budget parameters primarily due to support vehicle, bicycle parts and station repair expenses being lower than budgeted for.

Utilities (51% under budget) – This line item is favorably below budget parameters.

Miscellaneous (68% under budget) – This line item is favorably below budget parameters.

Leases and Rentals (19% under budget) – This line item is favorably below budget parameters due to the office lease expenses for Boise Greenbike being lower than budgeted for.

Information Supports/Specialized Transportation (20)

Revenues

Directly Generated Funds (42% under budget) - This line item is unfavorably below budget estimates. Due to COVID-19, Village Van and the taxi SCRIP program are operating at a lower capacity. Additionally, ridership has been down for the majority of Specialized Transportation Services.

Federal Operating Assistance (44% under budget) – This line item is unfavorably below budget parameters. This is primarily due to expenses being under budget resulting in less need of reimbursement of this revenue category.

Local Operating Assistance (31% under budget) – This line item is unfavorably below budget parameters. This is due to utilizing Federal CARES Act funding as well as expenses being under budget. Both of these factors resulted in recognizing less of this revenue category than budgeted for. It should be noted that $49,760 of this revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

Expenses

Total Information Supports/Specialized Transportation operating expenses were 43% under budget through QR-4.

Fringe Benefits (23% over budget) - This line item is unfavorably above budget parameters due to an increase is staff paid time off.

Professional Services (53% under budget) - This line item is favorably below budget parameters. This is primarily due to contract labor and repair and maintenance expenses being lower than budgeted for due to reduced services.

Utilities (121% over Budget) - This line item is unfavorably above budget parameters due to mobile radio expenses for service providers being higher than budgeted for. VRT receives revenue from its service providers that offsets this expense.

Purchased Transportation (46% under budget) – This line item is favorably below budget parameters due to Lyft Transit Connections, VRT Late Night, Rides to Wellness, Volunteer Driver and Scrip Taxi expenses being lower than budgeted for as a result of reduced ridership.

Miscellaneous (84% under budget) – This line item is favorably under budget parameters due to the integrated fare payment system project. The expected fees associated with this project will not be incurred until fiscal year 2022.

Program Administration Support/Planning (23)

Revenues

Federal Capital Assistance (77% under budget) – This line item is unfavorably below budget parameters. Capital expenses are under budget resulting in less reimbursement of funds in this category.

Federal Operating Assistance (12% under budget) – This line item is unfavorably below budget parameters. Operating expenses are under budget resulting in less reimbursement of funds in this category.

Local Capital Assistance (49% under budget) – This line item is unfavorably below budget parameters. Capital expenses are under budget resulting in less reimbursement of funds in this category.

Local Operating Assistance (29% under budget) – This line item is unfavorably below budget parameters. This is due to utilizing Federal CARES Act funding as well as expenses being under budget. Both of these factors resulted in recognizing less of this revenue category than budgeted for. It should be noted that $354,899 of this revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

Expenses

Total Program Administration Support/Planning expenses were 71% under budget through QR-4.

Wages and Salaries (11% under budget) - This line item is favorably below budget parameters.

Fringe Benefits (37% under budget) - This line item is favorably below budget parameters. Benefit expenses are estimated at the beginning of the fiscal year. Health benefit expenses were lower than estimated.

Professional Services (18% under budget) - This line item is favorably below budget parameters because several planning projects are still in progress and will carry forward into FY2022.

Utilities (70% under budget) - This line item is favorably below budget parameters due to employee cell phone reimbursements being lower than budgeted for.

Miscellaneous (35% under budget) - This line item is favorably below budget parameters. This is primarily due to subrecipient reimbursements being lower than budgeted for.

Capital (74% under budget) - This line item is favorably below budget parameters. It should be noted that the majority of this variance is related to the purchase of battery electric buses. VRT began to take delivery of these vehicles at the end of FY2021. The remaining vehicles will arrive in FY2022.

Boise Fixed-Route (21)

Revenues

Directly Generated Funds (38% under budget) – This line item is unfavorably under budget. Due to COVID-19, the collection of fares was suspended until November 9. Additionally, ridership continues to be down through the fourth quarter.

Auxiliary (310% over budget) – This line item is favorably above budget parameters. Advertising revenue allocated to this division exceeded budget by $195,762.

Local Operating Assistance – It should be noted that $306,454 of this revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

Expenses

Total Boise Fixed-Route operating expenses were 4% under budget through QR-4.

Materials and Supplies (19% under budget) - This line item is favorably below budget parameters.

Utilities (46% under budget) - This line item is favorably below budget parameters due to electricity, natural gas and communication expenses being lower than budgeted for. An additional $90,000 was budgeted this fiscal year for electricity in anticipation of receiving electric buses. The receipt of electric buses has been delayed resulting in lower electricity expenses.

Casualty and Liability (52% over budget) - This line item is unfavorably above budget parameters due to increased insurance premiums. The increase in premiums is due to nationwide factors and is not a result of local operations. VRT staff worked with its insurance provider to ensure lower rates were not available elsewhere.

Miscellaneous (26% under budget) - This line item is favorably below budget parameters.

ADA Paratransit/Demand Response (22)

<u>Revenues</u>

Directly Generated Funds (42% under budget) - This line item is unfavorably under budget. Due to COVID-19, the collection of fares was suspended until November 9. Additionally, ridership continues to be down through the fourth quarter.

Federal Operating Assistance (32% under budget) – This line item is unfavorably below budget parameters. This is primarily due to expenses being under budget resulting in less need of reimbursement of this revenue category.

<u>Expenses</u>

Total ADA Paratransit/Demand Response operating expenses were 31% under budget through QR-4.

Wages and Salaries (47% under budget) - This line item is favorably below budget parameters primarily due to reduced ACCESS services and less overtime. The allocation of expenses from division 21 to division 22 also impacted this category.

Fringe Benefits (25% under budget) - This line item is favorably below budget parameters due to reduced operator payroll and benefit expenses being lower than budgeted for. The allocation of expenses from division 21 to division 22 also impacted this category.

Professional Services (22% over budget) - This line item is unfavorably above budget parameters primarily due to administration and the operating contract expenses being higher than budgeted for in this division.

Materials and Supplies (38% under budget) - This line item is favorably below budget parameters primarily due to parts expenses being lower than budgeted for.

Utilities (37% under budget) - This line item is favorably below budget parameters due to electricity, natural gas and communication expenses being lower than budgeted for.

Casualty and Liability (51% over budget) - This line item is unfavorably above budget parameters due to increased insurance premiums. The increase in premiums is due to nationwide factors and is not a result of local operations. VRT staff worked with its insurance provider to ensure lower rates were not available elsewhere.

Miscellaneous (18% under budget) - This line item is favorably below budget parameters.

Canyon County Fixed Route (24)

<u>Revenues</u>

Directly Generated Funds (11% over budget) - This line item is favorably over budget due to local pass sales as well as employer and ridership program sales being higher than budgeted for. Farebox revenues were $27,365 under budget.

Auxiliary (45% under budget) – This line item is unfavorably below budget parameters due to advertising revenue allocated to this division being lower than budgeted for.

It should be noted that $287,853 of revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

<u>Expenses</u>

Total Canyon County Fixed-Route operating expenses were 7% under budget through QR-4.

Wages and Salaries (15% under budget) - This line item is favorably below budget parameters due to reduced operator and maintenance payroll.

Materials and Supplies (12% under budget) - This line item is favorably below budget parameters. CNG expenses are higher than budgeted for but is offset by lower fuel and maintenance expenses.

Utilities (12% under budget) - This line item is favorably below budget parameters.

Casualty and Liability (105% over budget) - This line item is unfavorably above budget parameters due to increased insurance premiums. The increase in premiums is due to nationwide factors and is not a result of local operations. VRT staff worked with its insurance provider to ensure lower rates were not available elsewhere.

Canyon ADA Paratransit/Demand Response (25)

<u>Revenues</u>

Directly Generated Funds (42% over budget) - This line item is favorably over budget due to ridership program and access pass sales. Farebox revenues were $877 under budget.

Federal Operating Assistance (33% under budget) – This line item is unfavorably below budget parameters. This is primarily due to expenses being under budget resulting in less need of reimbursement of this revenue category.

<u>Expenses</u>

Total Canyon ADA Paratransit/Demand Response operating expenses were 29% under budget through QR-4.

Wages and Salaries (31% under budget) - This line item is favorably below budget parameters due to reduced operator and maintenance payroll.

Fringe Benefits (53% under budget) - This line item is favorably below budget parameters due to reduced operator and maintenance payroll, and benefit expenses being lower than budgeted for.

Professional Services (15% under budget) - This line item is favorably below budget parameters. Work completed by VRT's Facility Technician has reduced expenses in this category. Additionally, repair and maintenance expenses are lower than budgeted for.

Materials and Supplies (13% under budget) - This line item is favorably below budget parameters due to CNG and maintenance expenses being lower than budgeted for.

Utilities (32% under budget) - This line item is favorably below budget parameters.

Casualty and Liability (74% over budget) - This line item is unfavorably above budget parameters due to increased insurance premiums. The increase in premiums is due to nationwide factors and is not a result of local operations. VRT staff worked with its insurance provider to ensure lower rates were not available elsewhere.

Miscellaneous (72% under budget) - This line item is favorably under budget parameters.

Leases and rentals (22% under budget) – This line item is favorably below budget parameters. Radio repeater expenses are lower than budgeted for.

Canyon Inter-County (31)

Revenues

Directly Generated Funds (65% under budget) - This line item is unfavorably under budget. Due to COVID-19, the collection of fares was suspended until November 9. Additionally, ridership was down through the fourth quarter of the fiscal year.

It should be noted that $7,256 of revenue was recognized at year end absent the need to offset expenses because the funds were unrestricted.

Expenses

Total Canyon Inter-County operating expenses were 6% under budget through QR-4.

Wages and Salaries (12% under budget) - This line item is favorably below budget parameters due to reduced operator and maintenance payroll.

Fringe Benefits (31% under budget) - This line item is favorably below budget parameters due to reduced operator and maintenance payroll, and benefit expenses being lower than budgeted for.

Materials and Supplies (11% over budget) - This line item is unfavorably above budget parameters due to maintenance and parts expenses being higher than budgeted for.

Utilities (15% under budget) - This line item is favorably below budget parameters primarily due to communications and natural gas expenses being lower than budgeted for.

Casualty and Liability (70% over budget) - This line item is unfavorably above budget parameters due to increased insurance premiums. The increase in premiums is due to nationwide factors and is not a result of local operations. VRT staff worked with its insurance provider to ensure lower rates were not available elsewhere.

Miscellaneous (31% over budget) - This line item is unfavorably above budget parameters primarily due to COVID-19 direct response expenses. COVID-19 expenses are covered by CARES Act funding requiring no local match.

TOPIC	FY21 Fourth Quarter Performance Report
DATE	January 19, 2022
STAFF MEMEBER	Leslie Pedrosa

Staff Recommendation/Request

This is an action item. Staff requests the Executive Board recommend for approval the performance report for the fourth quarter of fiscal year 2021 to the Board of Directors.

Summary

Valley Regional Transit continues to improve transparency and decision making by publishing data through quarterly performance dashboards. The design of these reports will provide high-level analytics for all providers of public transportation in Ada and Canyon counties.

In October 2020, VRT began operating on-demand services in Nampa and Caldwell, which replaced the local fixed-routes. This new service is reported under demand response, as required by the National Transit Database. In fiscal year 2021, you will see a shift in the ridership report for fixed-route and demand response in Canyon County.

As expected, there was a decrease in ridership in the fourth quarter due to the COVID-19 pandemic. Ridership in the fourth quarter continues to compare post-pandemic trends, year to year. Reporting shows an overall decrease of 9% system-wide, which is better than the 14% decrease noted in quarter three.

Fixed-route services show a decrease of 17%, which is less than the 26% decrease reported in quarter three. Ada County had a 28% decrease in July, a 9% decrease in August and an 18% decrease in September. Intercounty had a 16% decrease in July, a 2% decrease in August and no decrease in September. Boise State Shuttle had a 100% increase, a 276% increase in August and a 270% increase in September.

Demand response services show an increase of 154%, which is less than the 198% decrease reported in quarter three. Ada County had a 22% increase in July, a 27% increase in August and a 30% increase in September. Canyon County had a 16% decrease in July, a 17% decrease in August and a 16% increase in September. Canyon County On--Demand is newly reported, which is reflected in the increase showing 100%.

Specialized Transit services show an increase of 31%, which is less that the 198% increase reported in quarter three. Village Van services are down significantly, due to employees working additional hours, which are outside of the current schedule. When reviewing detailed ridership data, it shows that ridership is increasing.

- Metro Community Services had an increase of 14% in July, 36 in August and an 18% decrease in September
- Harvest Transit had an increase of 76% in July, 62% in August and 20% in September
- Eagle Senior Center had an increase of 64% in July, 72% in August and 57% in September

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

- SHIP had an increase of 90% in July, 51% in August and 60% in September
- Village Van had a decrease of 57% in July, 67% in August and 52% in September
- Star Senior Center had an increase of 15% in July, 31% in August and 46% in September
- Kuna Senior Center had an increase of 148% in July, 1% in August and 1% in September
- Meridian Senior Center had an increase of 516% in July, 280% in August and 183% in September
- Shared Vehicle ridership, which includes Calvary Church and Interfaith Sanctuary, had a decrease of 66% in July and 72% in August. No services were provided by Interfaith Sanctuary in September and Calvary Church did not resume service since the pandemic started.
- Volunteer Driver had a decrease of 7% in July, a 2% increase in August and a 12% decrease in September.
- Rides2Wellness had an increase of 14% in July, 55% in August and 2% in September.
- Parma Senior Center had an increase of 2500% in July, 1085% in August and 202% in September
- Meridian Veterans Shuttle started service in the middle of the third quarter of this fiscal year. Due to service provider limitations, there was limited service available in the fourth quarter.

ACHD Commuteride had a 14% increase in ridership, which is less than the 99% increase reported in quarter three. ACHD Commuteride operated 71 vanpools at the end of the fourth quarter, which is an increase from the 67 operated at the end of the second quarter. ACHD Commuteride continues to operate vanpools at a lower passenger limit due to the pandemic, but will consolidate routes when possible.

VRT First Mile, Last Mile services had a 56% increase in ridership in the fourth quarter. VRT Late Night had an increase of 1850% in July, 100% in August and 2800% in September. Lyft Transit Connections had an increase of 73% in July, 49% in August and 8% in September.

Implication (policy and/or financial)

Improved reporting could lead to additional federal funding resources for the region.

More Information

Attachments:
FY21 Performance Report, Fourth Quarter
FY21 Fourth Quarter Ridership Report
FY21 Year to Date Ridership Report

For detailed information contact: Leslie Pedrosa, Operations Director, 208.258.2713, lpedrosa@valleyregionaltransit.org

Item V. E.

VRT PERFORMANCE - 4th QUARTER, FY21
SUMMARY DASHBOARD

QUARTERLY

		FISCAL YEAR 2021	FISCAL YEAR 2020	% Change
RIDES	FR	219,682	263,946	-16.8
	DR	14,326	5,651	153.5
	ST	17,521	13,363	31.1
	FMLM	797	512	55.7
	VP	25,814	22,554	14.5
	Total	278,140	306,026	-9.1
HOURS	FR	23,139	26,888	-13.9
	DR	5,626	2,713	107.4
	ST	5,625	4,729	19.0
	FMLM	119	62	92.4
	VP	7,762	6,146	26.3
	Total	42,271	40,538	4.3
RIDES PER HOUR	FR	9.49	9.82	-3.3
	DR	2.55	2.08	22.2
	ST	3.11	2.83	10.2
	FMLM	6.68	8.26	-19.1
	VP	3.33	3.67	-9.4
	Total	6.58	7.55	-12.8
ON-TIME PERFORMANCE	FR	77%	78%	-0.9
	DR	86%	87%	-1.3
	ST	82%	67%	23.4
	Total	82%	77%	6.0

YEAR TO DATE

		FISCAL YEAR 2021	FISCAL YEAR 2020	% Change
RIDES	FR	871,589	1,393,800	-37.5
	DR	54,048	35,474	52.4
	ST	64,029	77,403	-17.3
	FMLM	2,953	3,243	-8.9
	VP	103,839	117,999	-12.0
	Total	1,096,458	1,627,919	-32.6
HOURS	FR	94,693	110,072	-14.0
	DR	21,419	17,605	21.7
	ST	23,157	21,358	8.4
	FMLM	399	393	1.4
	VP	29,710	27,023	9.9
	Total	169,377	176,451	-4.0
RIDES PER HOUR	FR	9.20	12.66	-27.3
	DR	2.52	2.02	25.2
	ST	2.77	3.62	-23.7
	FMLM	7.41	8.25	-10.2
	VP	3.50	4.37	-20.0
	Total	6.47	9.23	-29.8
ON-TIME PERFORMANCE	FR	80%	79%	1.6
	DR	86%	84%	2.5
	ST	81%	61%	33.1
	Total	83%	75%	10.5

FR- FIXED ROUTE	DR - DEMAND RESPONSE	ST - SPECIALIZED TRANSPORTATION		VP - VANPOOL	FMLM - FIRST MILE/LAST MILE
Ada County	Ada County	Shared Vehicle	Metro	ACHD CommuteRide	Lyft Transit Connections
Boise State - Bronco Shuttle	Canyon County	Kuna Senior Center	SHIP		VRT Late Night
Canyon County		Meridian Senior Center	Village Van		
Intercounty		Eagle Senior Center	Harvest		
		Star Senior Center	AC Rides2Wellness		
		CC Rides2Wellness	Meridian VA Shuttle		
		Parma Senior Center	Volunteer Driver		

VRT PERFORMANCE - 4th QUARTER, FY21

QUARTERLY RIDERSHIP DETAIL

FR- FIXED ROUTE

	FY21	FY20	% Change
Ada County*	192,145	234,983	-18.2
Boise State - Bronce Shuttle	16,616	5,274	315.1
Canyon County*	-	12,115	-100.0
Intercounty*	10,921	11,574	-5.6
FR SUB TOTAL	219,682	263,946	-16.8

ST - SPECIALIZED TRANSPORTATION

	FY21	FY20	% Change
Metro**	3,024	2,754	9.80
Shared Vehicle	69	389	-82.3
SHIP**	3,148	1,905	65.25
Kuna Senior Center	462	372	24.19
Village Van	966	2,347	-58.8
Volunteer Driver	511	540	-5.4
Meridian Senior Center	736	169	335.50
Eagle Senior Center**	3,280	1,997	64.25
Star Senior Center	255	196	30.10
Harvest**	2,620	1,256	108.60
Parma Senior Center	820	127	645.67
Canyon County Rides 2 Wellness	-	-	100.00
Meridian Veterans Shuttle	48	-	100.00
Ada County Rides 2 Wellness	1,582	1,311	20.67
ST SUB TOTAL	17,521	13,363	31.12

QUARTERLY RIDERSHIP GRAND TOTAL	FY21	FY20	% Change
	278,140	306,026	-9.1

DR - DEMAND RESPONSE

	FY21	FY20	% Change
Ada County**	6,387	5,064	26.1
Canyon County**	552	587	-6.0
CC On Demand	7,387	-	100
DR SUB TOTAL	14,326	5,651	153.5

VP - VANPOOL

	FY21	FY20	% Change
ACHD CommuteRide	25,814	22,554	14.45

FMLM - FIRST MILE/LAST MILE

	FY21	FY20	% Change
Lyft Transit Connections	710	509	39.49
VRT Late Night	87	3	2,800.00
FMLM SUB TOTAL	797	512	55.66

*Ridership is included in the National Transit Database reporting for Fixed Route by Valley Regional Transit

**Ridership is included in the National Transit Database reporting for Demand Response by Valley Regional Transit

VRT PERFORMANCE - 4th QUARTER, FY21

YEAR TO DATE RIDERSHIP DETAIL

FR- FIXED ROUTE	FY21	FY20	% Change
Ada County*	778,108	1,139,384	-31.7
Boise State - Bronce Shuttle	53,322	145,010	-63.2
Canyon County*	-	44,248	-100.0
Intercounty*	40,159	65,159	-38.4
FR SUB TOTALS	871,589	1,393,800	-37.5

ST - SPECIALIZED TRANSPORTATION	FY21	FY20	% Change
Metro**	11,109	14,262	-22.1
Shared Vehicle	455	5,432	-91.6
SHIP**	12,950	8,299	56.0
Kuna Senior Center	1,732	2,103	-17.6
Village Van	4,551	12,610	-63.9
Volunteer Driver	2,234	1,877	19.0
Meridian Senior Center	2,023	1,740	16.3
Eagle Senior Center**	9,941	10,870	-8.5
Star Senior Center	915	1,449	-36.9
Harvest**	9,614	9,262	3.8
Parma Senior Center	2,250	2,161	4.1
Canyon County Rides 2 Wellness	2	-	100.00
Meridian Veterans Shuttle	66	-	100.00
Ada County Rides 2 Wellness	6,187	7,338	-15.7
ST SUB TOTALS	64,029	77,403	-17.3

YEAR TO DATE RIDERSHIP GRAND TOTAL	FY21	FY20	% Change
	1,096,458	1,627,919	-32.6

DR - DEMAND RESPONSE	FY21	FY20	% Change
Ada County**	23,198	33,351	-30.4
Canyon County**	2,321	2,123	9.3
CC On Demand	28,529	-	100.0
DR SUB TOTALS	54,048	35,474	52.4

VP - VANPOOL	FY21	FY20	% Change
ACHD CommuteRide	103,839	117,999	-12.0

FMLM - FIRST MILE/LAST MILE	FY21	FY20	% Change
Lyft Transit Connections	2,701	2,935	-8.0
VRT Late Night	252	308	-18.2
FMLM SUB TOTAL	2,953	3,243	-8.9

*Ridership is included in the National Transit Database reporting for Fixed Route by Valley Regional Transit

**Ridership is included in the National Transit Database reporting for Demand Response by Valley Regional Transit

EideBailly®

CPAs & BUSINESS ADVISORS

January 18, 2022

To the Board of Directors
Valley Regional Transit
Meridian, Idaho

We have audited the financial statements of Valley Regional Transit (VRT) as of and for the year ended September 30, 2021, and have issued our report thereon dated January 18, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated October 18, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether VRT complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of VRT's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of VRT solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of VRT's major federal program compliance, is to express an opinion on the compliance for each of VRT's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the VRT's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated January 18, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated January 18, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by VRT is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements are:

> Management's estimate of the employer pension assumption is based on actuarial estimates provided by the Public Employee Retirement System of Idaho (PERSI). We evaluated the key factors and assumptions used to develop the employer pension assumption in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting VRT's financial statements relates to:

> The disclosure of employer pension assumptions in Note 5 to the financial statements is sensitive as this note supports assumptions made and inputs used to determine the employer pension assumption.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected misstatments identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to VRT's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated January 18, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with VRT, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as VRT's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Valley Regional Transit's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

This report is intended solely for the information and use of management and the Board of Directors of Valley Regional Transit and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Boise, Idaho

Financial Statements
September 30, 2021

Valley Regional Transit

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors
Valley Regional Transit
Meridian, Idaho

Report on the Financial Statements
We have audited the accompanying financial statements of Valley Regional Transit (VRT) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise VRT's basic financial statements as listed in the table of contents.

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

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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VRT as of September 30, 2021, and the respective change in financial position and, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of employer's share of net pension liability (asset) and employer contributions as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise VRT's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued a report dated January 18, 2022 on our consideration of VRT's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of VRT's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering VRT's internal control over financial reporting and compliance.

Eide Bailly LLP

Boise, Idaho
January 18, 2022

The following provides the readers of Valley Regional Transit's (VRT) financial statements with a narrative overview and analysis of the financial activities of VRT for the fiscal year ended September 30, 2021 (Fiscal Year 2021).

Financial Highlights

- The assets and deferred outflows of financial resources of VRT exceeded its liabilities and deferred inflows of resources at September 30, 2021, by $34,137,866.

- Total net position of VRT increased by $4,153,140 while the net investment in capital assets portion of net position increased by $3,002,087. Unrestricted and restricted net position increased by $1,107,764 and $43,289, respectively, between the two fiscal years.

Overview of the Financial Statements

The discussion and analysis related to the overview of the financial statements is intended to serve as an introduction to Valley Regional Transit's basic financial statements and is designed to provide readers with a broad overview of VRT's finances in a manner similar to a private-sector business. The following describes each of the statements and their use:

- *Statement of Net Position* presents information on the assets, deferred outflow of resources, liabilities and deferred inflow of resources; with the resultant net difference being reported as net position. Analyzing increases and decreases in net position is one way to measure VRT's overall financial position and may serve as an indicator of whether the financial position of the organization is improving or deteriorating.

- *Statement of Revenues, Expenses, and Change in Net Position* shows how VRT's net position changed during the year. VRT is structured as a single enterprise fund established to operate in a manner similar to private business enterprises where our intent is to provide services to our ridership on a continuing basis in part through user fees. VRT's accounting system functions and reports on an accrual basis of accounting. Accrual accounting dictates that revenues are recognized when earned, not when received, and expenses are recognized when incurred, not when paid. Additionally, all changes in net position are reported as soon as the underlying event occurs, regardless of the timing of related cash flows.

The notes to the financial statements provide additional information that is helpful when analyzing the data provided in the basic financial statements.

Financial Analysis

Statement of Net Position

As previously noted, net position may serve over time as a useful indicator of an entity's financial position. As of September 30, 2021, the net position of Valley Regional Transit was $34,137,866.

	2021	2020
Assets		
Current assets	$ 6,906,720	$ 6,006,516
Capital assets	32,877,822	29,181,683
Total assets	39,784,542	35,188,199
Deferred outflow of resources	736,515	370,603
Total assets and deferred outflow of resources	$ 40,521,057	$ 35,558,802
Liabilities		
Current liabilities	$ 4,302,568	$ 4,359,929
Long-term liabilities	694,052	1,171,996
Total liabilities	4,996,620	5,531,925
Deferred inflow of resources	1,386,571	42,151
Total liabilities and deferred inflow of resources	6,383,191	5,574,076
Net position		
Net investment in capital assets	32,183,770	29,181,683
Restricted	43,289	-
Unrestricted	1,910,807	803,043
Total net position	34,137,866	29,984,726
Total liabilities and deferred inflow of resources	$ 40,521,057	$ 35,558,802

Current asset balances were $900,204 higher in FY 2021 as compared to the prior fiscal year as a result of the increase in federal receivable, which increased by $2,098,491. Cash decreased by $1,139,895 between the two years. Receivables and net pension asset increased by $2,047,883 and inventories decreased by $7,734. Inventory balances fluctuate based on when inventories are consumed and replaced.

The balance of current liabilities was $636,691 higher in FY 2021, as compared to the prior fiscal year. Total working capital (current assets less current liabilities) increased $263,513 between the two fiscal years. VRT working capital was in a positive position of $1,910,100 at the end of FY 2021.

By far, the largest portion of VRT's net position reflects the regional transportation authority's net investment in capital assets. All capital assets are used by VRT in the provision of regional public transportation services and are utilized in the capacity as intended and therefore are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources because the capital assets themselves cannot be used to liquidate these liabilities. VRT's net capital assets are further restricted. Any liquidation occurring prior to the end of the asset's useful life must have the corresponding federal assistance repaid to the Federal Transit Administration (FTA).

The capital asset base increased net by $3,696,139 after taking into consideration increases in depreciation and certain vehicle and equipment disposals at September 30, 2021.

VRT's depreciation schedule is compliant with FTA regulations and is an unfunded expense.

Unrestricted net position, which represents assets that may be used to meet on going obligations to VRT's ridership and creditors, was in a surplus position of $1,910,807 at the end of the fiscal year. Unrestricted net position increased by $1,107,764, as compared to the prior fiscal year.

Statement of Revenues, Expenses, and Change in Net Position

Operating as a single enterprise fund, Valley Regional Transit's financial structure is similar to a private business enterprise with the exception of unique revenue and expense reporting categories which are dictated by the FTA. All recipients of federal assistance are required to conform to standardized revenue and expense classifications for the purpose of reporting on specific federal grant assistance programs.

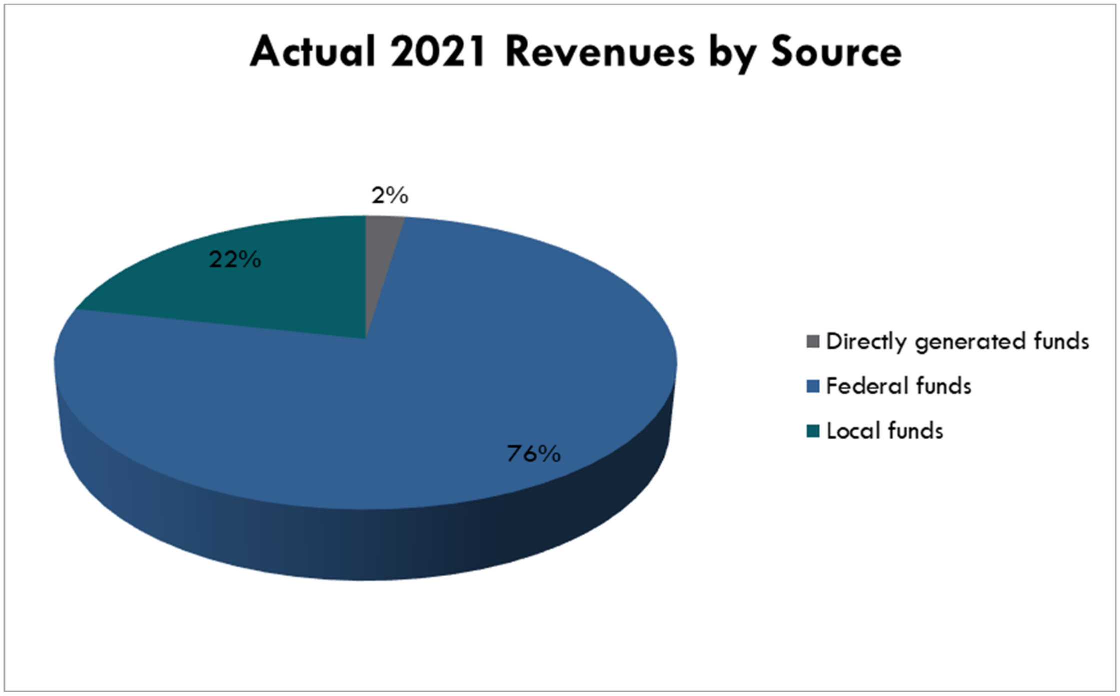
Valley Regional Transit receives federal operating and capital assistance through the FTA Section 5307 Urbanized Area Formula Program and the FTA Section 5339 Capital Program for both the Boise Transportation Management Area (TMA) and the Nampa Urbanized Area (UZA). VRT also receives funding from Federal Section 5310 (Enhanced Mobility for Seniors and Individuals with Disabilities) Program. While Valley Regional Transit is the designated recipient of federal funds for both the Boise TMA and Nampa UZA, each area is operated and funded independently.

Local revenues are contributions made by each of the members of VRT's supporting regional management as well as service contributions which are intended to fund the operating expenses of the various VRT programs, depending upon the services a member receives.

	2021	2020
Revenues		
Directly generated funds	$ 584,234	$ 713,700
Auxiliary transportation funds	780,023	526,527
Non transportation funds	256,896	444,663
Federal funds	18,520,900	10,137,904
Local funds	5,239,925	9,398,415
Net gain on sale of capital assets	18,271	3,718
Total revenues	25,400,249	21,224,927
Expenses		
Salaries and fringe benefits	11,439,325	11,126,481
Professional services	1,939,725	1,611,155
Materials and supplies	1,238,518	1,175,856
Utilities	288,243	274,902
Casualty and liability insurance	687,166	513,363
Miscellaneous	1,040,576	1,031,290
Interest expense	-	66
Lease and rental	188,497	182,587
Non-capital expenditures	483,913	1,899,818
Purchased transportation	1,199,511	1,182,769
Depreciation	2,741,635	2,881,514
Total expenses	21,247,109	21,879,801
Change in Net Position	4,153,140	(654,874)
Beginning Balance Net Position	29,984,726	30,639,600
Ending Balance Net Position	$ 34,137,866	$ 29,984,726

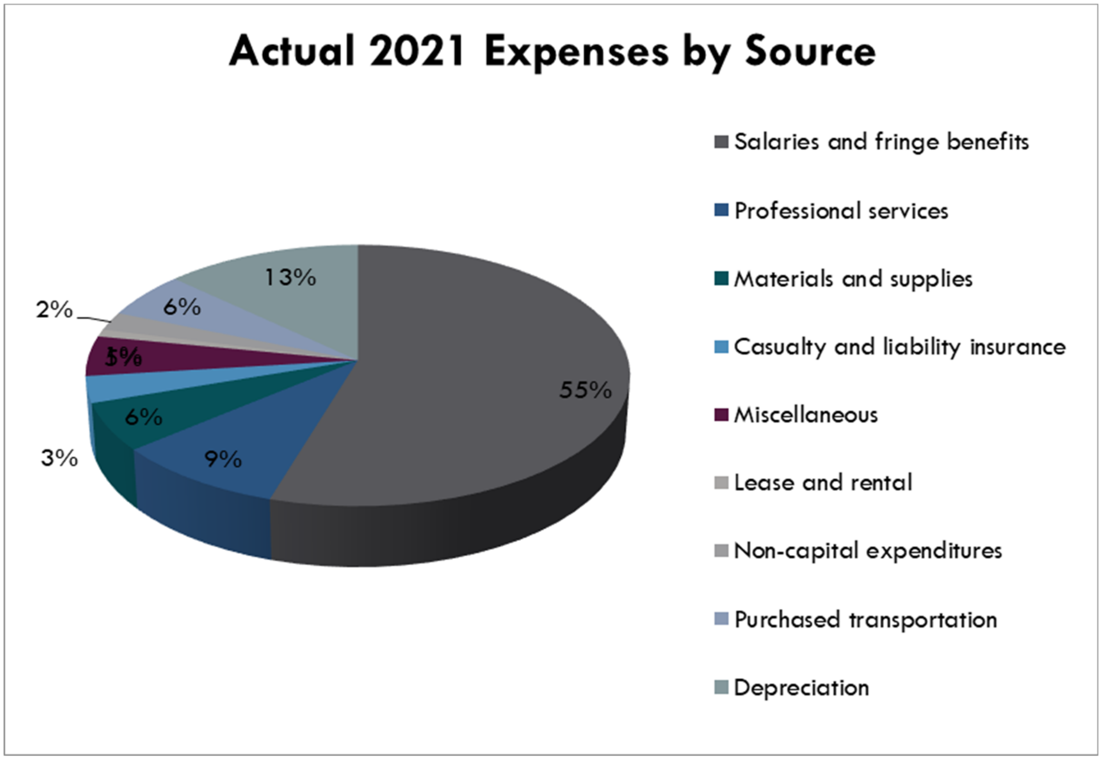
Analysis of Revenues

Total revenues were $25,400,249 and $21,224,927 for FY 2021 and FY 2020, respectively. Total revenues increased $4,175,322 on a net basis, or 19.67%, in comparison to the prior fiscal year. In FY 2021, auxiliary transportation funds increased $253,496 and federal revenues increased $8,382,996. These increases were offset by a decrease in directly generated revenues of $129,466, non-transportation funds of $187,767 and local funds of $4,158,490. It should be noted that the collection of fares was suspended for two months of FY 2021 due to the COVID-19 pandemic. The change in revenues was largely due to the following events: 1) The federal revenues increase was due to higher FTA grant drawdown activity directly related to COVID-19 federal funding; 2) Non-transportation revenues decreased due to receiving a lower compressed natural gas rebate than the prior year; 3) Local revenues decreased due to recognizing less of this revenue source than in the previous year. This was offset by COVID-19 federal funding; and 4) Auxiliary transportation revenues increased due to higher advertising revenue earned during FY 2021 as compared to the prior fiscal year.



Analysis of Expenses

Total expenses for FY 2021 were $21,247,109 and $21,879,801 for FY 2020. Expenses decreased $632,692 or -2.89% in comparison to the prior fiscal year largely due to the following events: 1) Non-capital expenditures decreased $1,415,905, or -74.53%. FY 2021 had $483,913 of non-capital expenses and FY 2020 had $1,899,818 of non-capital expenses. Decreased non-capital expenses offset increased expenses in salaries and fringe benefits, professional services, materials and supplies, utilities, insurance, miscellaneous, lease and purchased transportation. While these expenses were higher than the previous year, they are below the budgeted amount approved by the Valley Regional Transit Board of Directors with the exception of insurance. The increase in insurance premiums was due to nationwide factors and is not a result of local operations.



Capital Asset and Debt Administration

Valley Regional Transit's investment in capital assets, as of September 30, 2021, was $32,877,822 (net of accumulated depreciation). This investment in capital assets includes office equipment, building and improvements, vehicles, machinery and equipment, software, land and construction in process. Additional information can be found in Note 3 of the financial statements.

The increase in VRT's investment in capital assets for the current fiscal year was $3,696,139, or 12.67%. This net increase was the result of vehicle and equipment purchases as VRT moves towards battery electric buses. The purchase of battery electric buses began in FY 2021 and will continue into FY 2022. The purchase and installation of battery electric bus charging infrastructure was completed in FY 2021.

Capital Assets Net of Accumulated Depreciation

	2021	2020
Construction in Process	$ 2,319,560	$ 263,952
Land	1,210,000	1,210,000
Office Equipment	786,141	786,141
Software	2,373,523	2,373,523
Machinery and Equipment	1,443,195	1,129,942
Vehicles	23,744,707	21,668,678
Building and Improvements	29,265,051	27,952,911
Total Capital Assets	61,142,177	55,385,147
Accumulated Depreciation	(28,264,355)	(26,203,464)
Net Capital Assets	$ 32,877,822	$ 29,181,683

Debt Obligations

As of September 30, 2021, VRT had $694,052 of capital leases outstanding related to the leasing of batteries for the electric buses purchased during the current year.

Economic Factors and Next Year's Budgets

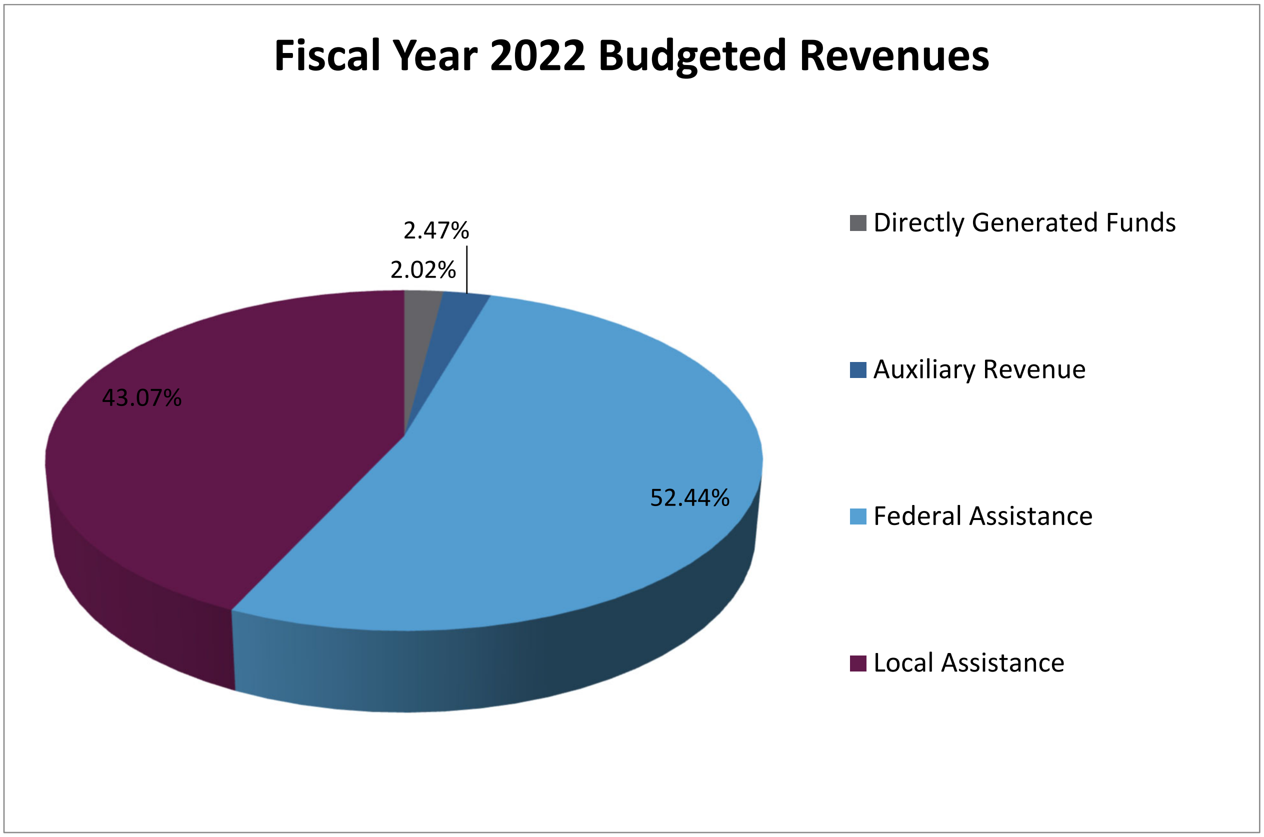
As a component of the annual budget process, VRT prepares a six-year operating budget and a ten-year capital budget. These budget projections assist with the current year budget development by establishing base fundamental assumptions with regard to capital replacement requirements, maintenance demands, changes to wage overhead rates, operating expenses, funding projections, and fare returns.

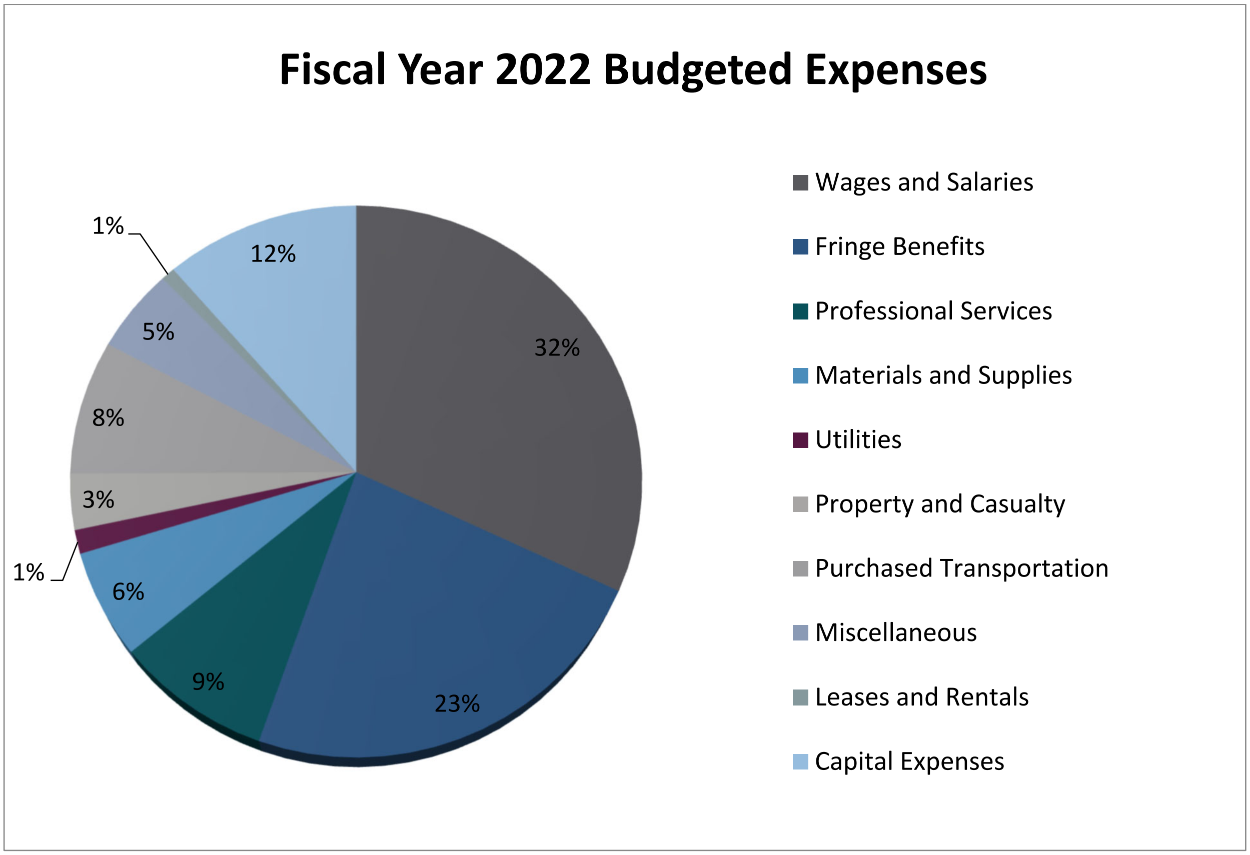
Valley Regional Transit's FY 2022 operating budget decreased by $271,868, or -1.21%, under the FY 2021 amount. The capital budget for FY 2022 decreased by $21,185,279, or -88%, under the FY 2021 amount. Decreased operating budget amounts are due to the following: 1) Professional services expenses are budgeted lower in the Canyon County and Regional Systems; 2) Lower utilities expenses in the Ada County and Canyon County Systems; 3) Lower purchased transportation expenses in Community Transportation and finally 4) Lower miscellaneous expenses across most Systems with the most significant reduction in Community Transportation due to the new Computer Aided Dispatching/Automatic Vehicle Location (CAD/AVL) system.

Decreases in capital budget amounts are due to the anticipated completion of vehicle purchases in FY 2021 as VRT moves towards battery electric buses and anticipated capital carryforwards from FY 2021 to the FY 2022 amended budget.

The Fiscal Year 2022 operating budget is $22,239,791, whereas the capital budget is $2,860,000.

The following charts show the composition of anticipated revenues and expenses within the 2022 budget.





Fiscal Year 2022 budget issues include:

- A dedicated VRT funding source has not yet been established. Therefore, the Fiscal Year 2022 budget was built upon member contributions, directly generated funds, auxiliary funds, and federal assistance.
- The COVID-19 pandemic will likely continue to have an impact on directly generated funds. The federal government made federal assistance available through the Coronavirus Aid, Relief, and Economic Security Act (CAREs) to assist transit agencies with these types of COVID-19 related impacts.
- VRT conducted an analysis of capital needs based on the adopted Transit Asset Management (TAM) policy and plan adopted in FY 2020. This new process will lead to higher investments over the next five years as a strategy to improve the overall condition rating of VRT's assets.

VRT's audited financial statements are posted to https://www.valleyregionaltransit.org/about-us/accountability/.

Valley Regional Transit

Statement of Net Position

September 30, 2021

Assets	
Cash	$ 1,586,973
Accounts receivable	
Federal receivable	4,663,178
Dues and capital commitments receivable	17,323
Other receivable	85,623
Prepaid expenses	40,741
Inventories	469,593
Net pension asset	43,289
Capital assets	
Construction in process	2,319,560
Land	1,210,000
Office equipment	786,141
Software	2,373,523
Machinery and equipment	1,443,195
Vehicles	23,744,707
Buildings and improvements	29,265,051
Accumulated depreciation	(28,264,355)
Total assets	39,784,542
Deferred Outflows of Resources	
Pension	736,515
Liabilities	
Accounts payable and other accrued expenses	3,024,372
Accrued payroll and benefits	618,304
Advanced revenue	659,892
Capital lease payable	694,052
Total liabilities	4,996,620
Deferred Inflows of Resources	
Pension	1,386,571
Net Position	
Net investment in capital assets	32,183,770
Restricted	43,289
Unrestricted	1,910,807
Total net position	$ 34,137,866

See Notes to Financial Statements

Valley Regional Transit

Statement of Revenues, Expenses and Change in Net Position

Year Ended September 30, 2021

Operating Revenues	
Directly generated funds	$ 584,234
Auxiliary transportation funds	780,023
Federal funds	13,742,366
Local funds	3,171,076
Total operating revenues	18,277,699
Operating Expenses	
Salaries and fringe benefits	11,439,325
Professional services	1,939,725
Materials and supplies	1,238,518
Utilities	288,243
Casualty and liability insurance	687,166
Miscellaneous	1,040,576
Lease and rental	188,497
Non-capital expenditures	483,913
Purchased transportation	1,199,511
Depreciation	2,741,635
Total operating expenses	21,247,109
Operating Loss	(2,969,410)
Nonoperating Revenue and (Expense)	
Other income	256,896
Net gain on sale of capital assets	18,271
Total nonoperating revenue, net	275,167
Loss Before Capital Grants	(2,694,243)
Capital Grants	
Federal capital grants	4,778,534
Local capital grants	2,068,849
Total capital grants	6,847,383
Change in Net Position	4,153,140
Net Position, Beginning of Year	29,984,726
Net Position, End of Year	$ 34,137,866

See Notes to Financial Statements

Valley Regional Transit

Statement of Cash Flows
Year Ended September 30, 2021

Operating Activities	
Receipts from customers and users	$ 1,622,133
Receipts from federal government	11,643,875
Receipts from local government	2,508,281
Payments to suppliers	(7,628,326)
Payments to employees	(11,885,732)
Net Cash used for Operating Activities	(3,739,769)
Investing Activities	
Capital and Related Financing Activities	
Receipts of capital grants	6,847,383
Purchase of capital assets	(5,110,036)
Proceeds from capital lease agreement	840,000
Proceeds from sale of capital assets	22,527
Net Cash from Capital and Related Financing Activities	2,599,874
Net Change in Cash	(1,139,895)
Cash, Beginning of Year	2,726,868
Cash, End of Year	$ 1,586,973
Reconciliation of Operating Loss to Net Cash used for Operating Activities	
Operating loss	$ (2,969,410)
Adjustment to reconcile operating loss to net cash used for operating activities	
Depreciation	2,741,635
Non transportation revenue	256,896
GASB 68 actuarial pension expense offset	(193,488)
Changes in assets and liabilities	
Accounts receivable	(2,091,881)
Inventories	7,734
Prepaid expenses	44,048
Accounts payable	(613,959)
Accrued expenses	(209,630)
Unearned revenue	(711,714)
Net Cash used for Operating Activities	$ (3,739,769)
Supplemental Disclosure of Non-cash Investing Financing Activities	
Property and equipment purchases included in accounts payable	$ 1,477,942

See Notes to Financial Statements

Note 1 - Summary of Significant Accounting Policies

The financial statements of Valley Regional Transit (VRT) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units*. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting and reporting policies and practices used by VRT are described below.

Reporting Entity

VRT is an enterprise fund created by a vote of Ada and Canyon County voters. VRT is the regional public transportation authority responsible for the short and long-term planning and operations of the regional transit system. The VRT Board of Directors consists of 25 appointed representatives from incorporated cities, counties and highway districts in Ada and Canyon Counties, plus one representative from Capital City Development Corporation, one representative from Meridian Development Corporation, one representative from Idaho Department of Transportation and one representative from Boise State University.

VRT entered into a contract with Transit Management of Ada County (TMAC) and Transit Management of Canyon County (TMCC), wholly-owned subsidiaries of First Transit Corporation, for operation of the Ada County transit system and the Canyon County transit system, respectively. Under this model, TMAC and TMCC are responsible for all operational and personnel decisions for operations. TMAC and TMCC perform all payroll and human resource functions, issue standard purchase orders, approve accounts payable, manage inventory and maintain separate bank accounts for the operations. TMAC and TMCC enter all approved purchase orders and accounts payable into the Fleetnet system, which is the overall financial information system for VRT. VRT generates all accounts payable payments which are approved by the Board of Directors and signed by authorized signatories within VRT. VRT transfers funds to the TMAC and TMCC payroll accounts on a bi-weekly basis to cover incurred personnel expenses. The results of all financial and personnel transactions are reflected in VRT’s financial statements. TMAC and TMCC are responsible for remittance and reporting of all employer related payroll expenses.

The financial statements for VRT include all organizations for which VRT is financially accountable, and other organizations for which the nature and significance of their relationships with VRT are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. There were no such organizations included in the current year.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

VRT is accounted for and reported as a proprietary-type enterprise fund, using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized when they are earned, and expenses are recognized when they are incurred, regardless of the timing of cash flows. The statement of net position and the statement of revenues, expenses, and change in net position display information about VRT. These statements include the financial activity of the overall reporting entity. These statements report all activities of VRT as a business type activity. Operations are financed from federal grant monies, local contributions, advertising and fares.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of VRT are user charges to customers, local contributions, dues, and operating grants. Operating expenses for VRT include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Accounts Receivable

Receivables are due from city and federal governments for capital commitment contributions and federal grants. Based on experience, no allowance for uncollectible accounts has been established as of September 30, 2021. It is reasonably possible that this estimate will change in the near future of the date of the financial statements.

Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid in the financial statements.

Inventories

Inventories are stated at average cost (first-in, first-out). Inventories consist of spare parts and equipment held for consumption. The cost is recorded as an expense at the time individual inventory items are used.

Capital Assets

The policy of VRT is to capitalize all property, such as land, buildings, and equipment with a cost equal to or greater than $5,000, and a useful life of one or more years. All capital assets are valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The cost of normal maintenance and repairs that does not add to the value of the asset or materially extend an asset's life is not capitalized.

Depreciation of all exhaustible capital assets is charged as an expense against operations. Depreciation has been provided over the estimated useful lives using the straight-line method. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in the results of operations in the period of disposal.

The estimated useful lives of fixed assets are as follows:

Office equipment	3-15 years
Software	3 years
Machinery and equipment	5-15 years
Vehicles	3-15 years
Buildings and improvements	10-45 years

Pensions

For purposes of measuring the net pension liability (asset) and pension expense/(revenue offset), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

The statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. VRT has one item that qualifies for reporting in this category: the deferred outflows related to the net pension liability (asset) reported on the statement of net position. The deferred net pension results from changes in assumptions or other inputs, changes in VRT's proportion and VRT's contributions and proportionate share of contributions, and the net difference between projected and actual earnings on pension plan investments in the actuarial calculation of VRT's net pension liability.

The statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. VRT has one item that qualifies for reporting in this category: the deferred inflows related to the net pension liability (asset). The deferred net pension results from the differences between the expected and actual experience and the net difference between projected and actual earnings on pension plan investments derived from the actuarial calculation of VRT's net pension liability (asset).

Accrued Compensated Absences

Accumulated unpaid vacation and compensatory time amounts are accrued and charged to expenses when earned. Terminated employees are paid out their unused vacation without stipulation except for TMCC terminated employees, who are not paid for unused vacation unless they have 10 years of service or are over 62 years of age at the date of termination.

Sick pay amounts are charged to expenses when used. Terminated employees are not paid for unused sick time unless they are over 60 years of age at the date of termination (VRT employee) or unless they have 15 years of service or are over 60 years of age at the date of termination (TMAC employee), in which case they are eligible to receive 50% of their sick pay balance. Terminated TMCC employees are not paid for unused sick time.

Advanced Revenue

Valley Regional Transit receives some funds from local government and private partners that are earmarked for specific projects. Until expenses specific to these projects occur, the earmarked funds are recognized as advanced revenue.

Net Position

VRT classifies net position, revenues and other support based on the existence or absence of grantor-imposed restrictions. Accordingly, net position of VRT and changes therein are classified and reported as follows:

Net Investment in Capital Assets – This represents VRT's total investment in capital assets, net of related debt. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included in this section.

Restricted Net Position – This represents the amount related to the net pension asset, which is restricted for a specific use/purpose by law.

Unrestricted Net Position – Net position not subject to grantor-imposed stipulations or received with restrictions that were satisfied in the same period.

Risk Management

VRT is exposed to various risks of loss related to theft of, damage to, or destruction of assets. VRT participates in a public entity risk pool, Idaho Counties Risk Management Pool (ICRMP), for liability insurance. VRT's exposure to loss from its participation in ICRMP is limited only to the extent of their deductible.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, net position and disclosures regarding contingent assets and liabilities. Actual results could differ from those estimates.

Note 2 - Cash

Financial instruments which potentially subject VRT to concentration of credit risk consist principally of cash and sweep accounts. VRT maintains its cash and sweep accounts in one commercial bank.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, VRT will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All deposits greater than the FDIC insurance coverage were subject to custodial credit risk. VRT has a written policy limiting custodial credit risk through preauthorization of financial institutions. Accounts at the commercial bank are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per bank.

A summary of the total insured and uninsured bank balances follows:

Total cash in bank	$ 1,609,653
Portion insured by FDIC	(250,000)
Uninsured and uncollateralized cash	$ 1,359,653

Note 3 - Capital Assets

The following presents capital asset activity for the year ended September 30, 2021.

	Balance October 1, 2020	Additions	Deletions	Transfers	Balance September 30, 2021
Non-depreciable					
Construction in process	$ 263,952	$ 5,559,791	$ -	$ (3,504,183)	$ 2,319,560
Land	1,210,000	-	-	-	1,210,000
Depreciable					
Office equipment	786,141	-	-	-	786,141
Software	2,373,523	-	-	-	2,373,523
Machinery and equipment	1,129,942	8,647	-	304,606	1,443,195
Vehicles	21,668,678	873,593	(299,579)	1,502,015	23,744,707
Building and improvements	27,952,911	-	(385,422)	1,697,562	29,265,051
Total capital assets	55,385,147	6,442,031	(685,001)	-	61,142,177
Accumulated depreciation	(26,203,464)	(2,741,635)	680,744	-	(28,264,355)
Net capital assets	$ 29,181,683	$ 3,700,396	$ (4,257)	$ -	$ 32,877,822

Note 4 - Defined Contribution Plan

TMAC provides for a non-discretionary 401(k) contribution of 7.5% of eligible compensation to TMAC eligible employees. To participate, the TMAC employee must have completed six months of continuous service. The 401(k) plan allows employee deferred pre-tax and Roth contributions. The maximum contribution amount to the plan is 100% of compensation less any mandatory income and payroll tax withholding or the IRS prescribed amount, whichever is less.

TMCC provides a 401(k) plan for all ATU Bargaining Unit employees who have completed three months of service. Those eligible can contribute to a pre-tax and a Roth contribution up to 100% of compensation less any mandatory income and payroll tax withholding or the IRS prescribed amount, whichever is less.

TMCC will offer matching contributions of $0.50 for each $1.00 an employee contributes, up to a maximum of 50% of the first 6% of the employee’s pay.

During the year ended September 30, 2021, VRT reimbursed TMAC and TMCC for contributions of $340,218 to the plans that are managed by Quorum Financial.

Note 5 - Defined Benefit Pension Plan

Plan Description

Valley Regional Transit contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members’ years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature.

The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees. As of June 30, 2021, it was 7.16% for general employees. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees as of June 30, 2021. VRT's contributions were $251,757 for the year ended September 30, 2021.

Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2021, VRT reported an asset for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. VRT's proportion of the net pension asset was based on VRT's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, VRT's proportion was .0005481181 percent, an increase from the 2020 proportion of 0.000504707.

For the year ended September 30, 2021, VRT recognized pension expense offset of $15,007. At September 30, 2021, VRT reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 63,781	$ 25,163
Changes in assumptions or other inputs	496,905	-
Net difference between projected and actual earnings on pension plan investments	-	1,359,682
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	117,094	1,726
VRT's contributions subsequent to the measurement date	58,735	-
Total	$ 736,515	$ 1,386,571

The $58,735 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending September 30, 2022.

The amortization period is based on the remaining expected service lives of all employees that are provided with pensions through the System determined at the beginning of the measurement period. The amortization of the net difference between projected and actual investment earnings on pension plan investments is amortized over a closed 5-year period inclusive of this fiscal year. The amortization period was calculated at 4.6 at the beginning of the measurement period ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

Years Ended September 30:	
2022	$ (156,636)
2023	(136,718)
2024	(123,367)
2025	(292,070)
	$ (708,791)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The following are the actuarial assumptions and the entry age normal cost method, applied to all periods included in the measurement:

Inflation	2.30 percent
Salary increases including inflation	3.05 percent
Investment rate of return-net of investment fees	6.35 percent, net of investment expense
Cost of Living (COLA) adjustments	1.00 percent

Several different sets of mortality rates are used in the valuation for contributing members, members retired for service and beneficiaries. These rates were adopted for the valuation dated July 1, 2021.

Contributing Members, Service Retirement Members, and Beneficiaries

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%.
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%.
Teachers - Males	Pub-2010 Teacher Tables, increased 12%.
Teachers - Females	Pub-2010 Teacher Tables, increased 21%.
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%.
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions including mortality. The Total Pension Asset as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. The assumptions and the System’s formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of PERSI’s assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Capital Market Assumptions from Callen 2021

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investments Expenses		5.15%	3.06%

Investment Policy Assumptions from PERSI November 2019

Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.14%
Portfolio Standard Deviation	14.16%

Economic/Demographic Assumptions from Milliman 2021

Long-Term Expected Real Rate of Return, Net of Investment Expenses	4.05%
Assumed Inflation	2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses	**6.35%**

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Employer’s proportionate share of the net pension asset of PERSI employer's calculated using the discount rate of 6.35%, as well as what the Employer’s proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage point lower (5.35%) or 1-percentage point higher (7.35%) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	$ 1,504,826	$ (43,289)	$ (1,312,310)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Payables to the Pension Plan

At September 30, 2021, VRT had reported payables to the defined benefit pension plan of $3,758 for legally required employer contributions, $2,254 for legally required employee contributions, and $1,097 for the PERSI Choice 401(k) of which had been withheld from employee wages but not yet remitted to PERSI.

Defined Contribution – PERSI Choice 401(k)

Employees of VRT participating in the PERSI Base Plan may enroll in the PERSI Choice 401(k) defined contribution retirement savings plan available to active members. Participation is voluntary. The PERSI Choice 401(k) is intended to be a government plan within the meaning of Code Section 414 (d) and within the meaning of section 3(32) of the Employee Retirement Income Security Act (ERISA) and as such, is exempt from provisions of Title I ERISA. VRT does not match participants’ contributions in the PERSI Choice 401(k). A participant shall be 100% vested in their individual account at all times. The authority of the benefit and contribution terms are established and amended by the PERSI Board. VRT recognized $75,732 of contributions to the PERSI Choice 401(k) as benefits expense during the year ended September 30, 2021.

Note 6 - Lease Commitments

Operating lease commitments

VRT assumed lease payments for the vehicle maintenance facility renewed effective October 1, 2015 and expires September 30, 2045. Monthly lease payments are $8,710 beginning October 1, 2021. Subsequent to October 1, 2021, base rent payments increase annually based on the Consumer Price Index.

VRT entered a lease agreement effective September 1, 2018, for the use of a facility in the operations of the Boise Bike Share Program. The lease was a three-year lease that has been extended for an additional 12 months beginning on September 1, 2021, with monthly payments of $2,900. The use of the facility has been expanded to include use by the Programs and Supports division of VRT.

In October 2017, VRT entered into a five year lease agreement with Day Wireless for radio repeater use. The annual payments are $9,360.

In September 2018, VRT entered into a 39 month lease agreement for copiers with a monthly payment of $1,917.

Minimum operating lease payments are as follows:

2022	$	145,781
2023		107,656
2024		110,886
2025		114,213
2026		117,639
Thereafter		253,614
	$	849,788

Total rent expense was $188,497 for the year ended September 30, 2021.

Capital lease commitments

VRT entered two lease agreements with Proterra for the purpose of leasing batteries for battery electric buses. A battery lease for four, forty-foot buses commenced on June 24, 2021 and is scheduled to expire June 23, 2033, with monthly payments of $5,833 for the two batteries received prior to year-end. The lease payments will increase to $11,667 upon receipt of the remaining batteries.

Subsequent to year end, a battery lease for eight, thirty-five-foot buses commenced on November 29, 2021 and is scheduled to expire November 28, 2033, with monthly payments of $23,333 per month.

Delivery of buses has been delayed due to COVID-19 and although both leases have been executed, lease payments will not begin until buses are delivered to VRT and put into service.

2022	$	70,000
2023		70,000
2024		70,000
2025		70,000
2026		70,000
Thereafter		490,000
Less amount related to interest		(145,948)
Total capital lease payable	$	694,052

The net book value of assets acquired under capital lease agreements is as follows:

Book value of assets acquired under capital lease agreements	$	694,052
Less accumulated depreciation		(10,307)
Net book value of assets acquired under capital lease agreements	$	683,745

Note 7 - Concentrations

Approximately 73% of VRT’s total revenue for the year ended September 30, 2021, was derived from contracts with the federal government, and 66% of the local revenue came from the City of Boise.

Note 8 - Self-Insurance

Transit Management of Ada County (TMAC) established a partially self-funded health plan for its employees. The employees are responsible for the first $250 of their individual deductible and $500 of their family deductible. TMAC is responsible for the remainder of the deductible up to the $1,575 individual out-of-pocket limit and $3,150 family out-of-pocket limit. The employee is responsible for all further claims not covered by the insurance. The health care plan is administered by Blue Cross of Idaho and they are responsible for the approval, processing and payment of claims.

At September 30, 2021, VRT has reported a liability of $84,624, which represents amounts payable by VRT towards the employee's deductible for claims incurred as of the end of the year but not paid by VRT as of that date.

Note 9 - Related Party

The Board of VRT is made up of representatives from member organizations that pay dues to VRT as a part of the local match requirement on federal grants.

Required Supplementary Information
September 30, 2021

Valley Regional Transit

Schedule of Employer's Share of Net Pension Liability (Asset)
PERSI – Base Plan
Last 10 – Fiscal Years *

	2015	2016	2017	2018	2019	2020	2021
Employer's portion of the net pension liability (asset)	0.000439740	0.000443322	0.000445219	0.000438584	0.00045406	0.000504707	0.0005481181
Employer's proportionate share of the net pension liability (asset)	$ 579,066	$ 898,682	$ 699,808	$ 646,919	$ 518,297	$ 1,171,996	$ (43,289)
Employer's covered payroll	$ 1,231,700	$ 1,296,576	$ 1,425,209	$ 1,411,082	$ 1,542,171	$ 1,800,522	$ 2,045,507
Employer's proportional share of the net pension liability (asset) as a percentage of its covered payroll	47.01%	69.31%	49.10%	45.85%	33.61%	65.09%	-2.12%
Plan fiduciary net position as a percentage of the total pension liability (asset)	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%

Data reported is measured at the measurement date which is as of June 30 of each year.

Schedule of Employer Contributions
PERSI – Base Plan
Last 10 – Fiscal Years *

	2015	2016	2017	2018	2019	2020	2021
Statutorily required contribution	$ 138,531	$ 152,675	$ 150,283	$ 162,701	$ 182,493	$ 219,740	$ 251,757
Contributions in relation to the statutorily required contribution	$ (140,279)	$ (150,744)	$ (145,075)	$ (170,757)	$ (189,393)	$ (233,612)	$ (276,205)
Contribution (deficiency) excess	$ 1,748	$ (1,931)	$ (5,208)	$ 8,056	$ 6,899	$ 13,872	$ 24,447
Employer's covered payroll	$ 1,223,775	$ 1,348,714	$ 1,350,824	$ 1,437,288	$ 1,594,325	$ 1,840,370	$ 2,108,521
Contributions as a percentage of covered payroll	11.46%	11.18%	10.74%	11.88%	11.88%	12.69%	13.10%

Data reported is measured as of September 30 of each year.

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10- year trend is compiled, Valley Regional Transit will present information for those years for which information is available.

Federal Awards Reports in Accordance with the Uniform Guidance
September 30, 2021

Valley Regional Transit

Valley Regional Transit

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2021

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Number	Expenditures	Amounts Passed-Through to Subrecipients
U.S. Department of Transportation				
Federal Transit Cluster				
Federal Transit Formula Grants	20.507	N/A	$ 3,660,143	$ 240,715
COVID-19 - Federal Transit Formula Grants	20.507		11,790,189	81,965
Bus and Bus Facilities Formula Program	20.526	N/A	276,930	-
Total Federal Transit Cluster			15,727,262	322,680
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	572,249	-
Total Transit Services Programs Cluster			572,249	-
Passed through from Idaho Department of Transportation				
Highway Planning and Construction	20.205	N/A	197,514	-
Total U.S. Department of Transportation			$ 16,497,025	$ 322,680

See Notes to Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Valley Regional Transit (VRT) under programs of the federal government for the year ended September 30, 2021. The information 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 VRT, it is not intended to and does not present the financial position, changes in net position, or cash flows of VRT.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the cash basis of accounting, including amounts passed through to subrecipients. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

VRT has not elected to use the 10% de minimis cost rate.

EideBailly

CPAs & BUSINESS ADVISORS

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
Valley Regional Transit
Meridian, Idaho

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 Valley Regional Transit (VRT) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise VRT's basic financial statements and have issued our report thereon dated January 18, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters
As part of obtaining reasonable assurance about whether VRT'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Boise, Idaho
January 18, 2022

EideBailly®

CPAs & BUSINESS ADVISORS

Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

The Board of Directors
Valley Regional Transit
Meridian, Idaho

Report on Compliance for the Major Federal Program

We have audited Valley Regional Transit's (VRT) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on VRT's major federal program for the year ended September 30, 2021. VRT's major federal program is 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 federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility
Our responsibility is to express an opinion on compliance for VRT's major federal program 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 VRT'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 the major federal program. However, our audit does not provide a legal determination of VRT's compliance.

Opinion on Each Major Federal Program
In our opinion, VRT complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect its major federal program for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of VRT 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 VRT'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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the 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 VRT'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 of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses and significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We identified a deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

VRT's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. VRT's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Eide Bailly LLP

Boise, Idaho
January 18, 2022

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	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 Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Federal Transit Cluster	
Federal Transit – Formual Grants (Urbanized Area Formula Program)	20.507
Bus and Bus Facilities Formula & Discretionary Programs (Bus Program)	20.526

Dollar threshold used to distinguish between type A and type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None reported

Section III – Federal Award Findings and Questioned Costs

2021-001 **Director Program - Department of Transportation**
Federal Financial Assistance Listing #’s: 20.507, 20.526
Federal Transit Cluster
Subrecipient Monitoring
Material Weakness in Internal Control over Compliance

Criteria: 2 CFR section 200.331 and 200.332 requires pass-through entities to evaluate risk of each subrecipient and monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

Condition: During our testing over subrecipient monitoring it was noted that out of the 2 subrecipients Valley Regional Transit has, monitoring and risk assessments were not performed during the current program year for either subrecipient.

Cause: During the current year, Valley Regional Transit had employee turnover in addition to transitioning into a virtual work environment that caused the risk assessment and monitoring to not take place during the current program year.

Effect: No subrecipient monitoring took place during the year.

Questioned Costs: None reported

Context/Sampling: 2 out of 2 subrecipients were selected for subrecipient monitoring testing.

Repeat Finding from Prior Year: No

Recommendation: Management of Valley Regional Transit should implement a process for completing monitoring and risk assessments for each of their subrecipients in such a manner that the monitoring may occur in person or in a virtual environment.

Views of Responsible Officials: Management agrees with the finding.

TOPIC	Review of VRT Bills
DATE	January 28, 2022
STAFF MEMBER	Kelli Badesheim

Staff Recommendation/Request

The Executive Board is asked to consider accepting the attached list of paid bills as required in Idaho Code Section 40, Chapter 2107(3).

Highlights

- VRT began operating as a public transportation authority in January 1999
- VRT established processes for reviewing and approving invoices in 2001
- Staff reviewed bylaws and Idaho Code in late 2021 and determined current policies were out of compliance
- Staff worked with legal counsel to develop a new compliant process to be instituted in 2022

Summary

Regional Public Transportation Authorities (RPTA) are enabled in Idaho Code Title 40, Chapter 21. The codes defines the responsibilities and requirements of a regional authority. VRT staff recently reviewed the statute and our bylaws for compliance and determined we have not been in compliance with a specific provision in Idaho § 40-2107(3), as it pertains to presenting the bills to the board in our meeting packets. VRT requested legal counsel to review our existing process and the code to provide changes that would bring VRT into compliance.

The code states: "*As soon as practicable after organization the board shall designate a day, hour and place at which regular meetings shall be held. Minutes of all meetings must show what business was conducted, what votes were taken and what bills were submitted, considered, allowed or rejected. The secretary shall make a list of all bills presented, showing to whom payable, for what services or materials, the amount claimed and the amount allowed. The list shall be signed by the chairman and attested by the secretary*."

The pre-existing process required staff to submit the invoices and back-up to the Treasurer to review and approve prior to the bills being paid. Although this statute discusses bills being presented to the board, it does not require all bills (or any bills, for that matter) to be presented before payment. It merely states that meeting minutes must include "what bills were submitted, considered, allowed or rejected" and that the secretary must list "all bills presented." In other words, this statute only dictates what recordkeeping must be done when a bill is presented. Legal counsel also determined there was nothing in the VRT Bylaws that addresses how, when or if bills should be presented. Article VII, Section 2.B provides that the Executive Director shall be the "disbursing officer" for all VRT funds.

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

The current process appears to be unnecessarily burdensome to the board members taking on the Treasurer role and does not comply with the requirement as stated in code. This has become an issue recently in trying to recruit board members to serve in the Treasurer role. This practice has also led at times to untimely payment of bills and late fees when the Treasurer or other board officer was unavailable to complete the review in a timely manner.

In light of these findings, we are updating the process by presenting the list of bills to the Executive Board each month for their review and acknowledgement. The list of bills will then be signed by the Chair and Attested by the Secretary in the same way we do for the minutes, resolutions and other actions of the board.

Implication (policy and/or financial)

This change puts VRT in compliance with Idaho Code and also eliminates the need for a separate review by the Treasurer.

More Information

For detailed information contact: Kelli Badesheim, Executive Director, 208.258.2712, kbadesheim@valleyregionaltransit.org.

TOPIC	12/1/2021 – 1/14/2022 Payment Register
DATE	February 7, 2022
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request

The Executive Board will review and consider accepting the 12/1/2021 – 1/14/2022 payment register.

Summary

Attached to this memo is the list of bills that were presented, showing to whom payable, for what services or materials, the amount claimed and the amount allowed. The list shall be signed by the Executive Board Chair and attested by the Secretary.

More Information

Attachments:
Payment Register

For detailed information contact: Jason Jedry, Finance Director, 208-258-2709, jjedry@valleyregionaltransit.org

Payment Register: 12/01/2021 to 1/14/2022

Vendor	Invc Date	Check Num	Amount	Invc Desc
Vendor 0026 - D & A Glass Company, Inc.	12/1/2021	56434	$1,168.00	Repair on MSS basemnt W door
Vendor 0034 - Dwaine S Lee, LLC	12/7/2021	ACH	$262.50	Towing Service
Vendor 0040 - HDR Engineering, Inc	12/2/2021	ACH	$20,589.15	State street Corridor Analysis
Vendor 0055 - Boise Metro Chamber Commerce	12/1/2021	ACH	$75.00	Affiliate membership dues
Vendor 0056 - Boise City Utility Billing	12/1/2021	56393	$413.52	Utilities
Vendor 0056 - Boise City Utility Billing	1/1/2022	56429	$436.75	Utilities / Sewer
Vendor 0061 - Ace Emissions	12/20/2021	ACH	$20.00	Emission Test
Vendor 0100 - Commercial Tire, Inc	12/3/2021	ACH	$163.60	Lube service, pm inspection
Vendor 0100 - Commercial Tire, Inc	12/7/2021	ACH	$340.20	Tires - N335 1 Steer RF
Vendor 0100 - Commercial Tire, Inc	12/7/2021	ACH	$409.78	Tires - N334 2 tires LRI/RRI
Vendor 0100 - Commercial Tire, Inc	12/8/2021	ACH	$125.00	Tires
Vendor 0100 - Commercial Tire, Inc	12/8/2021	ACH	$159.60	Lube & PM Inspection
Vendor 0100 - Commercial Tire, Inc	12/9/2021	ACH	$970.00	Tires
Vendor 0100 - Commercial Tire, Inc	12/9/2021	ACH	$1,650.20	Tires
Vendor 0100 - Commercial Tire, Inc	12/9/2021	ACH	$15.08	Tires
Vendor 0100 - Commercial Tire, Inc	12/9/2021	ACH	$15.08	Tires
Vendor 0100 - Commercial Tire, Inc	12/9/2021	ACH	$1,309.38	Tires
Vendor 0100 - Commercial Tire, Inc	12/12/2021	ACH	$162.55	Lube service / PM inspection
Vendor 0100 - Commercial Tire, Inc	12/15/2021	ACH	$31.52	Tires
Vendor 0100 - Commercial Tire, Inc	12/15/2021	ACH	$2,924.16	Tires
Vendor 0100 - Commercial Tire, Inc	12/15/2021	ACH	$361.20	Tires
Vendor 0100 - Commercial Tire, Inc	12/16/2021	ACH	$159.60	Complete Lulbe Service / PM in
Vendor 01244 - CARNOPIS, MARK	12/31/2021	ACH	$166.00	Emp Reimb cell/fee domaine ser
Vendor 0131 - DMC Sales	12/3/2021	ACH	$89.09	Inventory Parts
Vendor 01416 - MORAN, NICHOLAS	12/7/2021	ACH	$117.16	Reimb Dec cell & mileage
Vendor 01436 - MEREDITH, DAVID	12/30/2021	ACH	$50.00	Emp Reimb Dec Cell
Vendor 01455 - HACKETT, ALEX	12/12/2021	ACH	$75.00	Reimb phone/internet DEC
Vendor 01466 - ROSE, JASON	12/16/2021	ACH	$779.80	Emp Reimb -Lodging/plane/book
Vendor 0160 - Hi - Line	12/1/2021	ACH	$383.77	Shop Supplies
Vendor 0164 - Fisher's Document Systems, Inc.	12/1/2021	ACH	$283.50	Maintenance/service - LaserFis
Vendor 0170 - Gem State Paper & Supply	12/16/2021	ACH	$3.37	Shop Supplies
Vendor 0176 - Genfare	12/1/2021	ACH	$212.99	Farebox Parts
Vendor 0176 - Genfare	12/13/2021	ACH	$950.45	Farebox Parts
Vendor 0182 - Grainger Inc	12/2/2021	ACH	$86.60	Inventory Parts
Vendor 0182 - Grainger Inc	12/2/2021	ACH	$45.90	Inventory Parts
Vendor 0182 - Grainger Inc	12/6/2021	ACH	$392.91	Inventory Parts
Vendor 0182 - Grainger Inc	12/13/2021	ACH	$194.80	Inventory Parts
Vendor 0182 - Grainger Inc	12/13/2021	ACH	$127.56	Inventory Parts
Vendor 0182 - Grainger Inc	12/31/2021	ACH	$97.74	Inventory Parts
Vendor 0182 - Grainger Inc	12/31/2021	ACH	$90.38	Inventory Parts
Vendor 0182 - Grainger Inc	12/31/2021	ACH	$47.27	Inventory Parts
Vendor 0182 - Grainger Inc	12/31/2021	ACH	$104.74	Inventory Parts
Vendor 0182 - Grainger Inc	12/31/2021	ACH	$99.89	Inventory Parts
Vendor 0193 - Colonial Life	12/1/2021	ACH	$47.77	Lie Insurance
Vendor 0193 - Colonial Life	1/1/2022	ACH	$47.77	Life Insurance Fee
Vendor 0201 - Fleet Services	12/31/2021	ACH	$254.07	Fuel
Vendor 0201 - Fleet Services	12/31/2021	ACH	$1,929.61	Fuel
Vendor 0222 - Idaho Power	12/15/2021	56408	$593.23	Utilities
Vendor 0222 - Idaho Power	12/15/2021	56408	$3,320.28	Utilities 11/13 - 12/13/21
Vendor 0222 - Idaho Power	12/22/2021	56440	$7,633.21	Utilities
Vendor 0222 - Idaho Power	12/29/2021	56440	$14.58	Utilities
Vendor 0222 - Idaho Power	12/31/2021	56440	$1,446.66	Utilities
Vendor 0227 - Idaho Records Management, LLC	12/1/2021	ACH	$40.00	Services
Vendor 0227 - Idaho Records Management, LLC	12/1/2021	ACH	$42.11	Services
Vendor 0238 - Intermountain Gas	12/2/2021	ACH	$15,664.05	Utilities
Vendor 0238 - Intermountain Gas	12/10/2021	ACH	$2,046.89	Utilities
Vendor 0238 - Intermountain Gas	12/10/2021	ACH	$202.81	Utilities
Vendor 0238 - Intermountain Gas	12/21/2021	ACH	$675.28	Utilities
Vendor 0238 - Intermountain Gas	12/21/2021	ACH	$232.24	Utilities-Dec
Vendor 0238 - Intermountain Gas	12/29/2021	ACH	$509.07	Utilities
Vendor 0238 - Intermountain Gas	12/31/2021	ACH	$17,156.30	CNG Island
Vendor 0272 - Lithia Motors Payment Processing	12/3/2021	ACH	$673.01	Inventory Parts

Vendor 0272 - Lithia Motors Payment Processing	12/3/2021	ACH	$405.76	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/3/2021	ACH	$112.13	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/3/2021	ACH	$176.59	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/3/2021	ACH	$28.84	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/4/2021	ACH	$125.43	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/8/2021	ACH	$80.18	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/9/2021	ACH	$116.64	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/11/2021	ACH	$1,436.26	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/16/2021	ACH	$51.40	Inventory Parts
Vendor 0272 - Lithia Motors Payment Processing	12/16/2021	ACH	$28.13	Inventory Parts
Vendor 0283 - Master Rooter Service Inc	12/15/2021	56446	$292.50	Plumbing Service
Vendor 0289 - Sage Supply, Inc	12/16/2021	56455	$218.75	Professional services
Vendor 0317 - New Flyer Parts	12/2/2021	ACH	$332.86	Inventory Parts
Vendor 0317 - New Flyer Parts	12/7/2021	ACH	$170.44	Inventory Parts
Vendor 0317 - New Flyer Parts	12/9/2021	ACH	$347.98	Inventory Parts
Vendor 0317 - New Flyer Parts	12/14/2021	ACH	$144.27	Inventory Parts
Vendor 0317 - New Flyer Parts	12/14/2021	ACH	$379.27	Inventory Parts
Vendor 0317 - New Flyer Parts	12/16/2021	ACH	$334.10	Inventory Parts
Vendor 0322 - Norco Inc	12/16/2021	56450	$152.45	Shop Supplies
Vendor 0384 - Smith Power Products, Inc	12/1/2021	ACH	$2,050.38	Inventory Parts
Vendor 0384 - Smith Power Products, Inc	12/1/2021	ACH	$162.52	Inventory Parts
Vendor 0384 - Smith Power Products, Inc	12/1/2021	ACH	$185.70	Inventory Parts
Vendor 0384 - Smith Power Products, Inc	12/1/2021	ACH	$294.03	Inventory Parts
Vendor 0384 - Smith Power Products, Inc	12/2/2021	ACH	$622.03	Inventory Parts
Vendor 0397 - Gillig, LLC	12/1/2021	ACH	$15.54	Vehicle
Vendor 0397 - Gillig, LLC	12/1/2021	ACH	$204.11	Vehicle
Vendor 0397 - Gillig, LLC	12/1/2021	ACH	$102.69	Vehicle
Vendor 0397 - Gillig, LLC	12/1/2021	ACH	$719.88	Vehicle
Vendor 0397 - Gillig, LLC	12/2/2021	ACH	$1,432.75	Vehicle
Vendor 0397 - Gillig, LLC	12/3/2021	ACH	$585.67	Vehicle
Vendor 0397 - Gillig, LLC	12/3/2021	ACH	$603.10	Vehicle
Vendor 0397 - Gillig, LLC	12/6/2021	ACH	$75.78	Vehicle
Vendor 0397 - Gillig, LLC	12/6/2021	ACH	$1,412.80	Vehicle
Vendor 0397 - Gillig, LLC	12/7/2021	ACH	$1,412.80	Vehicle
Vendor 0397 - Gillig, LLC	12/8/2021	ACH	$200.30	Vehicle
Vendor 0397 - Gillig, LLC	12/8/2021	ACH	$188.36	Vehicle
Vendor 0397 - Gillig, LLC	12/9/2021	ACH	$99.81	Vehicle
Vendor 0397 - Gillig, LLC	12/14/2021	ACH	$2,064.70	Vehicle
Vendor 0397 - Gillig, LLC	12/15/2021	ACH	$423.83	Vehicle
Vendor 0397 - Gillig, LLC	12/16/2021	ACH	$1,197.15	Vehicle
Vendor 0397 - Gillig, LLC	12/16/2021	ACH	$2,965.66	Vehicle
Vendor 0421 - Kenworth Sales	12/1/2021	ACH	($287.50)	Core - Turbo Return
Vendor 0421 - Kenworth Sales	12/3/2021	ACH	$100.40	Inventory Parts
Vendor 0421 - Kenworth Sales	12/3/2021	ACH	$288.43	Inventory Parts
Vendor 0421 - Kenworth Sales	12/3/2021	ACH	$10.92	Inventory Parts
Vendor 0421 - Kenworth Sales	12/6/2021	ACH	$929.62	Inventory Parts
Vendor 0421 - Kenworth Sales	12/6/2021	ACH	$597.61	Inventory Parts
Vendor 0421 - Kenworth Sales	12/7/2021	ACH	$22.00	Inventory Parts
Vendor 0421 - Kenworth Sales	12/8/2021	ACH	$109.46	Inventory Parts
Vendor 0421 - Kenworth Sales	12/9/2021	ACH	$328.38	Inventory Parts
Vendor 0421 - Kenworth Sales	12/10/2021	ACH	$62.40	Inventory Parts
Vendor 0421 - Kenworth Sales	12/13/2021	ACH	$31.20	Inventory Parts
Vendor 0421 - Kenworth Sales	12/13/2021	ACH	$1,053.90	Inventory Parts
Vendor 0421 - Kenworth Sales	12/14/2021	ACH	$232.94	Inventory Parts
Vendor 0428 - United Oil	12/2/2021	ACH	$10,869.30	Fuel
Vendor 0428 - United Oil	12/6/2021	ACH	$6,551.22	Fuel
Vendor 0428 - United Oil	12/10/2021	ACH	$444.00	Fuel
Vendor 0428 - United Oil	12/15/2021	ACH	$2,425.50	Fuel
Vendor 0470 - Hawley Troxell Ennis & Hawley	12/3/2021	ACH	$273.00	Legal Services
Vendor 0530 - Lowes Home Improvement	12/1/2021	ACH	$135.56	Primed Pine
Vendor 0530 - Lowes Home Improvement	12/1/2021	ACH	$41.72	Christmas Décor
Vendor 0530 - Lowes Home Improvement	12/2/2021	ACH	$85.47	Office heaters
Vendor 0530 - Lowes Home Improvement	12/15/2021	ACH	$19.94	Shop Supplies
Vendor 0530 - Lowes Home Improvement	12/16/2021	ACH	$76.00	Shop Supplies

Vendor 0567 - Boise Air Terminal	12/1/2021	56348	$8,710.06	Land Rent
Vendor 0567 - Boise Air Terminal	1/1/2022	56428	$8,710.06	Land Rent
Vendor 0570 - Verizon Wireless	12/15/2021	56461	$360.09	Cell Phone Service
Vendor 0570 - Verizon Wireless	12/15/2021	56461	$437.85	Cell Phone Service
Vendor 0570 - Verizon Wireless	12/15/2021	56461	$2,445.71	Cell Phone Service
Vendor 0570 - Verizon Wireless	12/15/2021	56461	$51.45	Cell Phone Service
Vendor 0570 - Verizon Wireless	12/15/2021	56461	$40.01	Cell Phone Service
Vendor 0570 - Verizon Wireless	12/16/2021	56461	$160.06	Cell Phone Service
Vendor 0572 - Boise Peterbilt	12/6/2021	ACH	$743.34	Inventory Parts
Vendor 06194 - MACDONALD, WILLIAM	12/9/2021	56412	$241.79	Tools
Vendor 06207 - KRONENBITTER, FRANK	12/14/2021	ACH	$31.73	Cell Phone Reimbursement
Vendor 06305 - TAYLOR, TAGGART	12/29/2021	ACH	$339.02	Tools / Cold Weather Gear
Vendor 0632 - Tacoma Screw Products Inc.	12/10/2021	ACH	$35.43	Nuts & Bolts
Vendor 0632 - Tacoma Screw Products Inc.	12/15/2021	ACH	$37.64	Nuts & Bolts
Vendor 0632 - Tacoma Screw Products Inc.	12/15/2021	ACH	$104.48	Nuts & Bolts
Vendor 06340 - SMITH, SHAYNE	12/20/2021	ACH	$45.53	Cold Weather Gear Reimbursemen
Vendor 06340 - SMITH, SHAYNE	1/2/2022	ACH	$55.03	Tools
Vendor 06340 - SMITH, SHAYNE	1/6/2022	ACH	$276.32	Reimbursement for tools
Vendor 06421 - RYTTERAGER, BRUCE	1/6/2022	56454	$150.00	Reimbursement for Shoes
Vendor 06469 - BENSON, DAVID	12/29/2021	56426	$42.38	Cold Weather Gear
Vendor 06494 - MILLER, CHRISTOPHER A	12/15/2021	56414	$150.00	Reimbursement for Shoes
Vendor 06502 - TATE, JOHN	12/13/2021	56422	$225.00	Shoes
Vendor 06529 - GARCIA, RONETTE	12/10/2021	ACH	$335.91	Employee Reimbursement
Vendor 06529 - GARCIA, RONETTE	12/11/2021	ACH	$188.83	Employee Reimbursement
Vendor 06529 - GARCIA, RONETTE	12/30/2021	ACH	$35.00	Cell Phone Bill
Vendor 06529 - GARCIA, RONETTE	1/6/2022	ACH	$800.00	Diagnostic Software cutaways /
Vendor 06538 - BENSON, JAMES	1/6/2022	56427	$148.38	Employee Reimbursement
Vendor 06579 - AMIRI, MOHAMMED	1/3/2022	ACH	$42.20	license renewal
Vendor 06610 - STEPHENS, ANGELA	12/6/2021	ACH	$156.50	Reimbursement for pants and sh
Vendor 06831 - CLAMPITT, BRENT	12/14/2021	ACH	$28.52	Tools
Vendor 0755 - Shred-It USA- LLC	12/3/2021	ACH	$288.69	Document Shredding
Vendor 0755 - Shred-It USA- LLC	12/3/2021	ACH	$100.94	Document Shredding
Vendor 0806 - RDK Corporation	12/1/2021	ACH	$370.00	Background checks
Vendor 0806 - RDK Corporation	12/1/2021	ACH	$90.00	Background checks
Vendor 0886 - Alexander Clark Printing	12/15/2021	56424	$944.90	ROUTE 7A, 7B, 9 prints
Vendor 0886 - Alexander Clark Printing	12/15/2021	56424	$2,516.40	8 Versions 12x9 brochures
Vendor 0886 - Alexander Clark Printing	12/15/2021	56424	$396.91	System Map
Vendor 0897 - Treasure Valley Coffee	12/2/2021	ACH	$253.20	Coffee
Vendor 0897 - Treasure Valley Coffee	12/7/2021	ACH	$90.00	Coffee
Vendor 0897 - Treasure Valley Coffee	12/7/2021	ACH	$9.40	Coffee
Vendor 0897 - Treasure Valley Coffee	12/13/2021	ACH	$35.80	Coffee
Vendor 0897 - Treasure Valley Coffee	12/20/2021	ACH	$54.45	Coffee
Vendor 1050 - LifeMap Assurance Co	12/1/2021	56371	$1,986.66	Employee life insurance
Vendor 1050 - LifeMap Assurance Co	1/1/2022	56445	$1,958.66	Life Ins Premiums
Vendor 1118 - Custom Care Pest Services	12/2/2021	ACH	$90.00	Pest Services
Vendor 1126 - Factory Motor Parts Co	12/7/2021	56405	$193.50	Bus Parts
Vendor 1126 - Factory Motor Parts Co	12/7/2021	56405	$446.37	Bus Parts
Vendor 1126 - Factory Motor Parts Co	12/7/2021	56405	$52.80	Bus Parts
Vendor 1126 - Factory Motor Parts Co	12/8/2021	56405	($148.79)	Warranty Battery Credit
Vendor 1126 - Factory Motor Parts Co	12/8/2021	56405	($56.00)	Caliper Core Credit
Vendor 1126 - Factory Motor Parts Co	12/8/2021	56405	($148.79)	Battery Warranty Credit
Vendor 1126 - Factory Motor Parts Co	12/8/2021	56405	($56.00)	Caliper Core Credit
Vendor 1126 - Factory Motor Parts Co	12/9/2021	56436	$148.79	Correction to invoice 72-38284
Vendor 1135 - Corwin Ford	12/1/2021	56433	$141.43	Bus Parts
Vendor 1135 - Corwin Ford	12/14/2021	56433	$467.60	Bus Parts
Vendor 1135 - Corwin Ford	12/16/2021	56433	$133.88	Regulator
Vendor 1334 - Mary M Johnson	12/1/2021	ACH	$335.00	Door Lettering / Decals / Rout
Vendor 1344 - ProPeople	12/1/2021	ACH	$862.88	Temp Wages
Vendor 1344 - ProPeople	12/9/2021	ACH	$291.20	Temp Wages
Vendor 1344 - ProPeople	12/9/2021	ACH	$1,140.75	Temp wages
Vendor 1344 - ProPeople	12/16/2021	ACH	$1,233.38	Temp Wages
Vendor 1344 - ProPeople	12/16/2021	ACH	$728.00	Temp Wages - Molly
Vendor 1404 - Supportive Housing & Innovative Partners	12/31/2021	ACH	$27,029.30	Acquisition of Services
Vendor 2016 - A-Z Bus Sales, Inc	12/10/2021	ACH	$359.23	Bus Parts

Vendor 2016 - A-Z Bus Sales, Inc	12/10/2021	ACH	$555.96	Bus Parts
Vendor 2016 - A-Z Bus Sales, Inc	12/10/2021	ACH	$70.00	Bus Parts
Vendor 2016 - A-Z Bus Sales, Inc	12/10/2021	ACH	$79.92	Bus Parts
Vendor 2016 - A-Z Bus Sales, Inc	12/10/2021	ACH	$3.69	Bus Parts
Vendor 2016 - A-Z Bus Sales, Inc	12/17/2021	ACH	$213.00	Bus Parts
Vendor 2016 - A-Z Bus Sales, Inc	1/3/2022	ACH	($239.35)	RETURNED FILTERS
Vendor 2062 - Glass Doctor	12/13/2021	ACH	$326.53	Tin/Blue Shade - windshield
Vendor 2062 - Glass Doctor	12/16/2021	ACH	$401.53	Windshield
Vendor 2076 - City of Caldwell Water Department	12/23/2021	56432	$114.64	Garbage 11/24 -12/23/21
Vendor 2076 - City of Caldwell Water Department	12/23/2021	56432	$103.05	Water, Sewer, Street Light 11/
Vendor 2078 - Boise Municipal Health Care Trust	12/31/2021	ACH	$48,989.76	Health Care Premiums
Vendor 2099 - PEDROSA, LESLIE	12/1/2021	ACH	$70.36	Emp Reimb Cell-Dec/UPS STORE
Vendor 2146 - O'Reilly Auto Parts	12/1/2021	ACH	$47.73	misc. auto parts
Vendor 2146 - O'Reilly Auto Parts	12/1/2021	ACH	$226.00	misc. auto parts
Vendor 2146 - O'Reilly Auto Parts	12/6/2021	ACH	$355.01	misc. auto parts
Vendor 2146 - O'Reilly Auto Parts	12/13/2021	ACH	$150.62	misc. auto parts
Vendor 2149 - Brandt, Loreli	12/31/2021	ACH	$326.58	Volunteer Driver
Vendor 2168 - Fastsigns-Boise	12/9/2021	56437	$205.00	Coroplast Yard Sign
Vendor 2176 - Napa Auto Parts	12/2/2021	ACH	$114.39	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/6/2021	ACH	$96.12	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/6/2021	ACH	$194.50	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/13/2021	ACH	$10.80	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/14/2021	ACH	$186.72	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/14/2021	ACH	$228.54	misc. auto parts
Vendor 2176 - Napa Auto Parts	12/16/2021	ACH	($87.60)	core deposit
Vendor 2192 - CenturyLink	12/1/2021	56398	$37.72	Telecom Services 12/1 - 12/31
Vendor 2192 - CenturyLink	12/7/2021	56398	$127.81	Telecom Services
Vendor 2192 - CenturyLink	12/16/2021	56431	$171.69	Telecom Services
Vendor 2192 - CenturyLink	12/22/2021	56431	$64.44	Telecom Services - 12/22 - 1/2
Vendor 2192 - CenturyLink	12/25/2021	56431	$311.71	Telecom Services
Vendor 2192 - CenturyLink	12/25/2021	56431	$319.97	Telecom Services
Vendor 2206 - Meridian Senior Center	12/31/2021	ACH	$5,251.05	Acquisition of Services
Vendor 2212 - Metro Community Services	12/31/2021	56448	$33,156.01	Acquisition of Services
Vendor 2267 - Eagle Senior Center	12/31/2021	ACH	$23,460.00	Acquisition of Services
Vendor 2275 - Idaho Blueprint & Supply	12/1/2021	56439	$1,784.00	City Go Posters 11 x 34
Vendor 2275 - Idaho Blueprint & Supply	12/1/2021	56439	$413.00	Ctiy Go Posters 11 x 34
Vendor 2292 - Karcher Auto Parts	12/1/2021	56410	$64.44	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/1/2021	56443	$37.02	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/1/2021	56443	($8.63)	LED BLB
Vendor 2292 - Karcher Auto Parts	12/3/2021	56443	$24.62	LED BULBS
Vendor 2292 - Karcher Auto Parts	12/7/2021	56410	$322.32	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/7/2021	56410	$17.13	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/8/2021	56410	$24.03	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/14/2021	56410	($33.99)	DISC BRAKE PADS
Vendor 2292 - Karcher Auto Parts	12/14/2021	56443	$44.97	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/14/2021	56443	$53.09	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/15/2021	56443	$449.18	Alternator & battery
Vendor 2292 - Karcher Auto Parts	12/16/2021	56443	$171.14	misc. auto parts
Vendor 2292 - Karcher Auto Parts	12/20/2021	56443	$104.40	misc. auto parts
Vendor 2302 - Star Senior Center	12/31/2021	56456	$5,145.25	Acquisition of Services
Vendor 2312 - FASTENAL	12/1/2021	ACH	$131.95	Maintenance parts
Vendor 2312 - FASTENAL	12/7/2021	ACH	$609.78	Maintenance parts
Vendor 2334 - Right! Systems, Inc.	12/7/2021	56453	$7,910.00	Renewal for Office 365
Vendor 2343 - AdaRide.Com, LLC	12/1/2021	ACH	$1,595.00	Paratransit Services
Vendor 2356 - Mills, Wayne	12/31/2021	56449	$410.55	Volunteer Driver
Vendor 2393 - Brady Industries of Nevada, LLC	12/14/2021	ACH	$253.09	Janitorial Supplies
Vendor 2393 - Brady Industries of Nevada, LLC	12/14/2021	ACH	$387.89	Janitorial Supplies
Vendor 2396 - Church of the Harvest	12/10/2021	ACH	$10,203.05	Acquisition of services
Vendor 2396 - Church of the Harvest	12/24/2021	ACH	$6,532.39	Acquisition of Services
Vendor 2396 - Church of the Harvest	1/7/2022	ACH	$10,181.34	Acquisition of Services
Vendor 2401 - Alpine Construction, Inc	12/1/2021	ACH	$19,165.00	Main street Station Office
Vendor 2403 - Jeremy Ricky	12/1/2021	ACH	$4,862.28	Purchase Transportation
Vendor 2403 - Jeremy Ricky	12/1/2021	ACH	$7,225.76	Purchase Transportation
Vendor 2432 - Office Depot	12/1/2021	56452	$38.62	Office Supplies

Vendor 2432 - Office Depot	12/1/2021	56452	$51.74	Office Supplies
Vendor 2432 - Office Depot	12/1/2021	56463	$10.38	Office Supplies
Vendor 2432 - Office Depot	12/3/2021	56452	$53.38	Office Supplies
Vendor 2432 - Office Depot	12/8/2021	56452	$29.99	Office Supplies
Vendor 2432 - Office Depot	12/8/2021	56452	$17.11	Office Supplies
Vendor 2432 - Office Depot	12/8/2021	56452	$170.72	Office Supplies
Vendor 2432 - Office Depot	12/8/2021	56452	$54.85	Office Supplies
Vendor 2432 - Office Depot	12/9/2021	56452	$14.99	Office Supplies
Vendor 2432 - Office Depot	12/10/2021	56452	$68.74	Office Supplies
Vendor 2432 - Office Depot	12/14/2021	56452	$76.19	Office Supplies
Vendor 2432 - Office Depot	12/14/2021	56452	$10.84	Office Supplies
Vendor 2432 - Office Depot	12/31/2021	56452	$10.38	Office Supplies
Vendor 2435 - Kuna Senior Citizen Inc	12/31/2021	ACH	$3,854.16	Acquisition of Services
Vendor 2451 - Automotive & Industrial Distributors	12/16/2021	56425	$157.35	Auto parts
Vendor 2452 - FW Fleet Clean, LLC	12/5/2021	ACH	$579.75	Buses Maintenance Wash
Vendor 2452 - FW Fleet Clean, LLC	12/21/2021	ACH	$567.00	Buses Maintenance Wash
Vendor 2472 - Stoltz Marketing Group, Inc	12/1/2021	ACH	$700.00	Account mgmt fee
Vendor 2472 - Stoltz Marketing Group, Inc	12/1/2021	ACH	$14,525.00	Fare signs, collateral, Navig
Vendor 2479 - Newegg Business, Inc.	12/1/2021	ACH	$144.60	Balance owed wireless keyboard
Vendor 2482 - UniFirst Acct# 1395966	12/2/2021	ACH	$170.30	maintenance supplies
Vendor 2482 - UniFirst Acct# 1395966	12/9/2021	ACH	$169.51	maintenance supplies
Vendor 2482 - UniFirst Acct# 1395966	12/16/2021	ACH	$169.51	maintenance supplies
Vendor 2484 - Advanced Communications, Inc	12/1/2021	56423	$6,337.00	Annual Maintenance Agreement
Vendor 2507 - First Transit	12/8/2021	ACH	$121,071.90	Worker comp/Insurance
Vendor 2511 - Edwards, Mark S	12/31/2021	ACH	$243.74	Volunteer Driver
Vendor 2527 - Anthony, Elizabeth	12/31/2021	ACH	$244.95	Volunteer Driver
Vendor 2542 - EISENBERG, GREGG	12/28/2021	ACH	$1,230.71	Cell Phone / Recruiting Ads
Vendor 2543 - SAMG Occupational Med - Emerald	12/1/2021	56420	$35.00	Drug Screen/Physicals
Vendor 2543 - SAMG Occupational Med - Emerald	12/1/2021	56420	$90.00	Drug Screen/Physicals
Vendor 2560 - Lizabeth C. Arkoosh	12/1/2021	ACH	$8,700.00	Rent
Vendor 2572 - IntelePeer Holdings, Inc	12/1/2021	ACH	$1,299.03	SIP services
Vendor 2577 - J & B Importers, Inc.	12/1/2021	56462	$150.77	Patch kit
Vendor 2577 - J & B Importers, Inc.	12/7/2021	56441	$623.79	Bike parts
Vendor 2578 - Romaine Electric Corporation	12/1/2021	ACH	$1,146.30	Electrical inventory parts
Vendor 2579 - United Way of Treasure Valley	12/6/2021	ACH	$88.00	Emp. Contributions
Vendor 2595 - JoPaul & Sons LLC	12/8/2021	ACH	$91.00	vehicle washes
Vendor 2599 - Syringa Networks, LLC	12/1/2021	56421	$4,820.00	Telecom Services
Vendor 2602 - Eyemart Express LTD	12/7/2021	56403	$165.95	Saftey Glasses
Vendor 2616 - Brink's Incorprated	12/1/2021	56396	$4.14	Transportation
Vendor 2616 - Brink's Incorprated	12/1/2021	56396	$384.84	Transportation
Vendor 2619 - Treasure Valley Curb & Sprinkling Inc	12/3/2021	ACH	$349.00	Landscaping
Vendor 2630 - US Bank Plaza Condominium Assoc., Inc.	12/1/2021	ACH	$12,448.02	Association dues/Reserve assmn
Vendor 2634 - The Bus Coalition	1/1/2022	56457	$750.00	Membership renewal
Vendor 2639 - Pape Ventures, Inc.	12/11/2021	ACH	$5,436.00	Ad Sales SW license fee's 2 us
Vendor 2640 - The Car Park, LLC	12/1/2021	56458	$375.00	Parking/Carpool Passes
Vendor 2643 - WASHINGTON, CORRIE	12/23/2021	ACH	$319.71	Christmas Lunch
Vendor 2648 - DOWLING, BRIANNA	12/21/2021	ACH	$123.61	Cell phone/Alb/Warmart
Vendor 2649 - BETTENCOURT, GEORGENIA	12/31/2021	ACH	$71.19	Emp Reimb Cell/Grover/Lowe's
Vendor 2649 - BETTENCOURT, GEORGENIA	1/2/2022	ACH	$14.27	Reimb Emp at Winco
Vendor 2651 - Barber, Richard P	12/31/2021	ACH	$17.83	Volunteer Driver
Vendor 2652 - MultiCare Health System	12/1/2021	ACH	$410.00	Drug Screens
Vendor 2652 - MultiCare Health System	12/1/2021	ACH	$1,020.00	Drug Screens
Vendor 2656 - Transtar Industries, Inc.	12/10/2021	56459	$255.44	Bus Parts
Vendor 2656 - Transtar Industries, Inc.	12/13/2021	56459	$393.66	Bus Parts
Vendor 2656 - Transtar Industries, Inc.	12/15/2021	56459	$17.00	Ball BRG. (Bus Parts)
Vendor 2659 - Inland NW Franchising Inc	12/1/2021	ACH	$1,795.00	Janitorial Services
Vendor 2676 - United Site Services of Nevada, Inc.	12/13/2021	56460	$222.60	Contract Labor
Vendor 2685 - Pure Water Partners LLC	12/1/2021	ACH	$179.99	Clean Machine, Filter Replcd
Vendor 2685 - Pure Water Partners LLC	12/1/2021	ACH	$169.00	Clean Machine, Filter Replcd
Vendor 2698 - Proterra Inc.	12/3/2021	ACH	$11,666.68	Battery monthly Lease
Vendor 2699 - Caldwell Auto Supply	12/14/2021	56430	$32.94	Prestone Spray Deicer
Vendor 2702 - UniFirst Acct# 1410130	12/3/2021	ACH	$232.36	maintenance supplies
Vendor 2702 - UniFirst Acct# 1410130	12/10/2021	ACH	$229.70	maintenance supplies
Vendor 2708 - Jacobs Engineering Group, Inc.	12/6/2021	ACH	$8,721.96	Professional services

Vendor 2711 - Thompson and Associates, Inc.	12/3/2021	ACH	$4,087.50	HR consultation
Vendor 2714 - Adobe, Inc.	12/7/2021	ACH	$61.45	Acrobat Pro with e-sign
Vendor 2719 - Delerrok, Inc.	12/1/2021	56435	$1,200.00	UMO Monthly trans. Fee's
Vendor 2722 - Walker Parking Consultants	12/1/2021	ACH	$5,801.25	Regional Vanpool Study
Vendor 2723 - Leo Gilbride	12/1/2021	ACH	$580.00	Repairs
Vendor 2723 - Leo Gilbride	12/9/2021	ACH	$200.00	Repairs
Vendor 2724 - Ecolube Recovery, LLC.	12/1/2021	ACH	$90.00	Contract Labor
Vendor 2731 - Economic Consultants Oregon LTD	12/1/2021	ACH	$4,571.25	Unpaid portion VRT Revenue Ana
Vendor 2741 - Allied Business Solutions Inc	12/1/2021	56389	$518.66	printer rental
Vendor 2752 - Nelson-Nygaard Consulting	12/1/2021	ACH	$16,498.32	Transportation Consultant
Vendor 2752 - Nelson-Nygaard Consulting	12/1/2021	ACH	$7,536.22	Transportation Consultant
Vendor 2757 - Hawkeye Builders Inc	12/1/2021	ACH	$38,428.69	Contracted work
Vendor 2757 - Hawkeye Builders Inc	12/14/2021	ACH	$2,022.56	Contract work
Vendor 2768 - Everbase Solutions LLC	12/1/2021	ACH	$2,633.00	SW Updates & licenses
Vendor 2768 - Everbase Solutions LLC	12/6/2021	ACH	$1,084.00	Install security reader/door b
Vendor 62350 - HASSAN, DEANNA	12/1/2021	ACH	$80.08	Cellphone - December
Vendor 62350 - HASSAN, DEANNA	1/3/2022	ACH	$80.08	January 2022 Cellphone
Vendor 6574 - BRATCHER, JAMES	12/10/2021	56395	$74.19	Employee Reimbursement for Sho
Vendor 6620 - ESKINS, MICHAEL	12/1/2021	56360	$61.19	Employee Reimbursement for Pan
Vendor 6635 - CURTIS, JODI	12/8/2021	ACH	$53.58	Employee Reimbursement Cell Ph
Vendor 6635 - CURTIS, JODI	12/10/2021	ACH	$36.70	Employee Reimbursement
Vendor 6648 - PLESNER, JASON	1/6/2022	ACH	$150.00	Reimbursement for Shoes
Vendor 6688 - GUEVARA, MONICA	12/1/2021	56364	$35.79	Employee Reimbursement for Pan
Vendor 6705 - COSTA, MICHAEL	12/5/2021	ACH	$33.47	Employee Reimbursement / Cell
Vendor 6706 - MENDEZ, JOE	12/21/2021	56447	$29.66	Winter Weather Gear Reimbursem
Vendor N1700110 - FUNKE, JENNIFER	12/30/2021	00056438	$247.92	Home Depot - Ice Mel
			$696,056.33	

ACCEPTED:

CHAIR OF EXECUTIVE BOARD

ATTEST:

SECRETARY/TREASURER

TOPIC	2022 – 2025 Board Strategic Work Plan
DATE	January 27, 2022
STAFF MEMBER	Kelli Badesheim

Staff Recommendation/Request

This is for information only. The staff is seeking input and guidance on next steps for the Board's Strategic Work Plan project discussed at the January Executive Board meeting.

Highlights

- First strategic plan adopted in 2003 with two to five year updates
- Mission, vision, and organizational strategies confirmed in 2018 when Board adopted Valley**Connect** 2.0
- Board adopted CARES funding guidance and strategic objectives to inform organizational activities and priorities in 2020
- Board updated strategic objectives for federal and local investments in January 2022
- Executive Board initiated a Board Strategic Work Plan project in January 2022
- Chair Debbie Kling and Immediate Past Chair Elaine Clegg co-chair the strategic planning project
- The Executive Board serves as the steering committee for the project
- Completion of Board Strategic Plan will be Q4 2022

Summary

In January 2022 the Executive Board initiated a Board Strategic Plan process to be led by Chair Kling and Immediate Past Chair Clegg. Staff was tasked with providing background on previous strategic planning work, including activities and accomplishments. The Executive Board will review the information and provide additional guidance on next steps.

Staff is looking for direction on moving forward with hiring an outside consultant to facilitate the Board engagement in the strategic work plan. Historically, strategic planning efforts are completed with VRT direct labor hours. There is an interest expressed by Executive Board members to bring an outside perspective to the strategic plan and ensure broad perspectives are considered in the work.

Attached is a summary of the previous strategic plan including activities and accomplishments.

Implication (policy and/or financial)

The organization has experienced significant changes in board members through changes in local elected officials leading communities and long-standing board members retiring or stepping off the board. The region is experiencing many changes and disruptions that require a refresh in the strategies the board and staff engage in to ensure the vision encompassed in Valley**Connect** 2.0 can ultimately be realized. Staff can ensure adequate

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

resources to complete the strategic plan whether it is completed by VRT staff or outside consultants.

More Information

Attachments:
2022-2025 Strategic Plan Background Briefing Paper

For detailed information contact: Kelli Badesheim, Executive Director, 208.860.9810, kbadesheim@valleyregionaltransit.org

2022 – 2025 Board Strategic Work Plan
Background Briefing Paper

Below are key elements that were extracted from previous Valley Regional Transit strategic planning documents. The information is provided to VRT board members as background for the board's work to develop a 2022 – 2025 Board Strategic Work Plan.

Strategic Planning Foundation

VRT has yet to realize a stable funding source for building future public transportation services. The region is experiencing significant population growth and disruptions in all sectors of society as we emerge from a pandemic and address housing shortages and access to important services for residents of the region. In addition, the organization has seen significant turnover of board members with newly elected officials coming onto the board and long-standing board members retiring and stepping off the board. Board meetings have been primarily virtual since April 2020 creating limitations in opportunities for Board members to build relationships and engage more directly in VRT's work.

VRT maintained a consistent foundation for strategic planning over the last 20 years. The priority to secure stable funding aligned the strategic work for VRT around building "core competencies" within the authority so that when a funding source is realized, VRT can act swiftly to meet the growing demands for service in the region. Building these core competencies played a critical role in the resiliency VRT was able to maintain throughout the pandemic.

The idea of building "core competencies" center around the following elements:

1. Demonstrating leadership
2. Establishing a vision
3. Developing partnerships
4. Exhibiting high performance
5. Communicating effectively
6. Meeting the identified needs

People determining whether they are going to support a tax increase will ask themselves the following questions:

- Do I trust them?
- Do they do a good job?
- Do they understand my needs?
- Do they have a plan?
- Do they ask my opinion?

Finally, these core competencies come through in the following established organization strategy areas: Vision, Stewardship, and Partnership.

Resiliency Action Plan

Days into the pandemic VRT staff began addressing significant disruptions in operations, service levels, utilization, and finances. The response to the pandemic took the shape of the Resiliency Action Plan. As the federal relief funding became available, the outputs from the

Resiliency Action Plan became the foundation for investing and optimizing the new federal sources. In June 2020, the Executive Board approved the following guidelines to assist the programming of federal funds. The guideline divided the investments in three categories in the following order of priority.

Direct Response: All health, sanitation and administrative expenses directly related to the COVID-19 pandemic and existing services are funded through FY21.

Resiliency: Projects that aid in response and recover to rapid changes in travel demand, operating conditions, unexpected service changes and expenditures.

Strategic Direction: Carry out the strategic direction established prior to the COVID-19 pandemic to aims to grow a safe, efficient and comprehensive transportation system.

It became apparent early in the pandemic we would need to think beyond 2020 to guide building resiliency and financial stability in the organization. To that end, the VRT Board adopted the following strategic objectives:

S1. Ensure agency resiliency through revenue shortfalls
S2. Maintain assets in a state of good repair
S3. Improve access to existing transit
S4. Resume service enhancements

These objectives are used to work with local jurisdictions to develop the Transportation Development Plan, the five-year work program for VRT, and as they determine funding levels they are willing to provide to support transit services in the jurisdictions. The goal is to have every jurisdiction paying their fair share of administration and operations costs within the next four years. The federal relief funding allows VRT to off-set the current shortfalls, so no jurisdiction is currently paying more than their fair share of services.

Resiliency projects completed or in process include:

- Main Street Station improvements
- Fixed-Route Computer-Aided Dispatch/Automated Vehicle Location Replacement
- Integrated payment system
- Demand Response Scheduling system
- Integrated Mobility Plan
- COVID-19 Travel Behavior Research
- Marketing campaigns aimed at re-building ridership

Transportation Development Plan

Valley Regional Transit adopted Valley**Connect** 2.0 (VC2.0) in 2018. The plan is an aspirational vision for developing regional public transportation services in Ada and Canyon counties. The service scenarios include a growth scenario and an intermediate scenario.

The plan shows how much service VRT needs to be operating today to be on track to meet the service levels envisioned in Communities in Motion 2040, the region's long-range public transportation plan. VC2.0 shows VRT is about four times behind in service hours and investments to achieve CIM 2040. A peer study completed in VC2.0 also supports the gap in service levels today for the region to reach the service needs for the future.

The Transportation Development Plan (TDP) outlines a service implementation plan that proposes growth in the fixed-route network and expansion of specialized transportation, vanpool, and bike share programs. As a road map for investment, the TDP identifies and projects revenue sources for base operations, capital needs and system expansion. The purpose of the TDP is to engage staff, local jurisdictions, partner providers and the public to identify, prioritize and program projects.

The TDP provides transparency to our funding partners about the projected expenses and revenues needed to operate various programs and services. The TDP recommendations are guided by the system performance goals and growth scenarios identified in Valley**Connect** 2.0 and informs VRT's Annual Budget and the public transportation elements of the Transportation Improvement Program.

Vision/Mission

The VRT Board adopted the following vision and mission statements in April 2018 during the development of Valley**Connect** 2.0.

The vision defines the future world Valley Regional Transit will operate.

Vision Statement

Valley Regional Transit envisions a region with comprehensive public transportation choices designed to meet the needs of citizens and businesses and to support livable, healthy, and sustainable communities through adequate and secure funding to support those choices.
The mission defines Valley Regional Transit's unique purpose and answers the questions "Who are we?" and "What do we do?"

Mission Statement

Valley Regional Transit's mission is to leverage, develop, provide, and manage transportation resources and to coordinate the effective and efficient delivery of comprehensive transportation choices to the region's citizens. (VC2.0 approved by VRT.

Priority Goals and Strategies

The priority, goals, strategies, and objectives define the general actions to be taken in order for VRT to be successful in the future. These are defined from the high-level view (priority) down to the very specific (objectives). **Priorities** set the focus. **Goals** set the target.

Priority 1

Effectively leverage existing funding sources in conjunction with securing new sources to ensure adequate and stable resources for a comprehensive regional public transportation system in Ada and Canyon counties.

Priority 2
Deepen and broaden public understanding of and support for a comprehensive regional public transportation system designed to increase access to transportation choices for all Ada and Canyon counties' citizens.

The following are projects completed or in process as of FY2022. The completed projects are highlighted in bold.

Organizational Goal 1
Demonstrate stewardship of public funds through improved service quality and increased ridership on existing transit services and effectiveness of new program/services

Performance based decision-making
- **ValleyConnect 2.0**
- Regional Public Transportation Development Plan (TDP)
- Regional public transportation performance measurement system
- Regional Revenue Analysis and Strategic Recommendations
- **Region-wide fare analysis and simplification**
- **Local Cost Allocation Methodology**
- **Development Guideline Update – Bus Turnout Policy**

Increase ridership and revenue
- **VRT Brand Handbook**
- **Riders Education Campaign**
- **Riders First Initiative**
- **Coordinated marketing plan implementation**
- **Transportation Demand Management (TDM) strategies – City Go Launch**
- **Boise system Fairview route enhancement and Fairview and State Street routes expanded hours of service**
- Kuna services enhancements – Kuna Transit Plan
- **9 Extension to Eagle – Suspended**
- **30 Pine Meridian Route - Postponed**
- Regional Vanpool Study and Vision

Organizational Goal 2
Build community partnerships and build support for the Treasure Valley In-Transit plan through targeted communication strategies and education programs

Coordinate urban and rural transportation networks
- **5310 services for Older Adults and Persons with Disabilities – Nonprofit providers**
- **Village Van – Job Access Transportation Network**
- **Rides 2 Wellness Expansion**
- **Safe Routes to School under VRT**

- **VRT Late Night**
- **VRT Lyft Connections to Transit**
- **Meridian Veterans Shuttle**
- Building Accessible Capacity

Organizational Goal 3
Improve the capacity and responsiveness of the regional authority to changes in community need for services and to prepare for future service increases

Seamless Customer Information Enhancements
- **Phone system replacement**
- **Regional on-line and phone reservation system**
- **Real-time customer information mobile apps**
- **Rideshare matching platform**
- **Website Redesign**

Technology Improvements
- **Canyon County fareboxes**
- Regional Transit Signal Priority
- **Automated Vehicle Locator System**
- **Fixed-route scheduling system**
- **Automated Voice Announcements**
- **Automatic Passenger Counters**

Secure and Stable Funding Sources
- Public transportation ambassadors and outreach campaign
- Coalitions and partnerships

Regional Capital Enhancements
- **Downtown Boise Main Street Station**
- **Downtown Boise Bike Share System - Suspended**
- Boise operations facility upgrades
- Happy Day Transit Center interior remodel and site improvements
- College of Western Idaho roundabout
- **Nampa pedestrian improvements to improve access to transit stops (Nampa)**
- **Emmett Park and Ride**
- **Middleton Park and Ride**
- Fairview and Main Transit Stations
- Bus Stop Typology
- State Street Transit Operations Analysis
- **Bus Stop Improvements**

TOPIC	CARES Funding Balances
DATE	January 28, 2022
STAFF MEMBER	Kelli Badesheim

Staff Recommendation/Request

This is for information only.

Highlights

- VRT was awarded Coronavirus Aid, Relief, and Economic Security Act funding in April 2020
- VRT Board established CARES investment guidelines in June 2020 to inform programming for FY2021 budget
- VRT Board established FY2022 Strategic Objectives to guide investments that address longer term resiliency and sustainability of organization in January 2021
- VRT Board approved updated Strategic Objectives in January 2022

Summary

On April 2, 2020 the Federal Transit Administration (FTA) released the apportionment tables distributing Coronavirus Aid, Relief and Economic Security Act (CARES Act) funding. This funding was made available to transit agencies across the country to address the impacts of COVID-19. The FTA allocation tables directed approximately $12.8 million for Ada County and $7.4 million for Canyon County. These funds are drawn down to reimburse VRT for eligible expenses similar to how VRT draws down formula funding.

In June 2020, the VRT Executive Board approved the following guidelines to serve as a tool to prioritize how the CARES Act emergency funding, formula grants and local contributions would be programmed.

Direct Response: All health, sanitation and administrative expenses directly related to the COVID-19 pandemic and existing services are funded through FY21.

Resiliency: Projects that aid in response and recover to rapid changes in travel demand, operating conditions, unexpected service changes and expenditures.

Strategic Direction: Carry out the strategic direction established prior to the COVID-19 pandemic to aims to grow a safe, efficient and comprehensive transportation system.

VRT completed the annual audit and year-end close in early January allowing us to determine the end of year balances of CARES funding. The following table includes the remaining balances available to be drawn down at the beginning of FY2022.

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

LU	Beginning Balance	FY2020 Expenses	FY2021 Expenses	Ending 2021 Balance	FY2022 Programed*	Remaining Balance
Direct Operations	$11,213,588	$1,213,898	$7,800,333	$2,199,357	$2,199,357	-
Resiliency	$1,670,000	-	$1,606,121	$63,879	$3,665	$60,214
Total	$12,883,588	$1,213,898	$9,406,454	$2,263,236	$2,203,022	$60,214
SU	**Beginning Balance**	**FY2020**	**FY2021**	**Ending 2021 Balance**	**FY2022 Program***	**Remaining Balance**
Direct Ops	$5,815,501	$309,783	$2,571,445	$2,934,273	$1,057,811	$1,876,462
Resiliency	$1,593,529	-	1,024,156	$569,373	$140,000	$429,373
Total	$7,409,030	$309,783	$3,595,601	$3,503,646	$1,197,811	$2,305,835

*Includes Carryforward projects from 2021 and new projects in 2022

The FY2021 programmed CARES funds were based on our best estimate of direct operations and resiliency expenses in 2021. We saw lower expenses in fixed-route operations due to the postponement of the new Meridian route. There were also fewer service hours in ADA paratransit, and specialized transportation services due to the pandemic and fewer people traveling in 2021. As a result, there were additional funds available for expenses in late FY2021 and in early FY2022 to offset operations expenses in these categories.

Now that the year-end is closed, VRT is also determined local funding balances we are estimating being attributed to specific jurisdiction contributions. In addition to tracking CARES balances, VRT has been meeting regularly with local jurisdiction staff to discuss these balances as we prepare to budget for FY2023. Those conversations focus on VRT's established strategic objectives adopted in January 2022, and how these local contributions can be invested to reach VRT's objective for resiliency and financial stability. We will bring those balances to the Executive Board in March.

Implication (policy and/or financial)

The CARES funding offers VRT an opportunity to address funding shortfalls and build resiliency and financial stability in the system.

More Information

Attachments: None

For detailed information contact: Kelli Badesheim, Executive Director, 208.258.2712, kbadesheim@valleyregionaltransit.org

Item VIII. C.

Valley Regional Transit
FY2022 Procurement Calendar

Type of Procurement	Project Manager	Estimated Cost	Estimated Issue Date	Estimated Executive Board/Board Action Date	Required Approval
Employee Safety Reporting System Software (Regional)	Dave Meredith	45,000	Nov-21		Executive Director
Enterprise Resource Planning (ERP) System Consulting Services	Jason Jedry	70,000	Jan-22	Apr-22	Executive Board
Bus Stop Construction (Ada County)	Joe Guenther	250,000	Feb-22	Apr-22	Board of Directors
Printer and Copier Lease Agreement	Nick Moran	210,000	Feb-22	Apr-22	Board of Directors
State Street Concept and NEPA & Design Services	Joe Guenther	450,000	Feb-22	Apr-22	Board of Directors
Bus Washing Services - Canyon County	Corrie Washington	150,000	Feb-22	TBD	Executive Board
State Street Premium Corridor Phase 1	Joe Guenther	1,000,000	Mar-22	Apr-22	Board of Directors
Regional Radio Dispatch Replacement	Jeff Parker	350,000	Apr-22	Aug-22	Board of Directors
Uniform Rental and Laundry Services - Ada and Canyon County	Ronnie Garcia	49,999	Apr-22		Executive Director
Ada County Operating Contract	Leslie Pedrosa	500,000	Apr-22	Aug-22	Board of Directors
Canyon County Operating Contract	Leslie Pedrosa	500,000	Apr-22	Aug-22	Board of Directors
Tire and Tire Related Services - Canyon County	Jeff Parker	200,000	May-22	Aug-22	Board of Directors
Tire and Tire Related Services - Ada County	Jeff Parker	200,000	May-22	Aug-22	Board of Directors
On-Call Technical Support Services	Nick Moran	200,000	May-22	Aug-22	Board of Directors
Procurement Management Software	Jason Jedry	75,000	Jun-22	Aug-22	Executive Board
Bus Stop Sign Blade Update	Joe Guenther	280,000	Jun-22	Aug-22	Board of Directors
Security Surveillance for Main Street Station	Derrick Personette	TBD	Jul-22	TBD	
Elevator Service for Main Street Station (MSS)	Joe Guenther	40,000	Jul-22		Executive Director
Fire Extinguishers	Leslie Pedrosa	20,000	Jul-22		Executive Director
Enterprise Resource Planning (ERP) Software	Jason Jedry	250,000	TBD	TBD	Board of Directors
Customer Service Software (CRM)	Jeannette Ezell	TBD	TBD	TBD	

Fire Suppression	Leslie Pedrosa	TBD	TBD	TBD	
Document Storage Software (Regional)	Nick Moran	100,000	TBD		Executive Board

Executive Board Approval Levels: $50,000 - $199,999
VRT Board of Directors Approval Levels: $200,000 and over

Updated 1-27-2021

TOPIC	Executive Director Report
DATE	January 29, 2022
STAFF MEMEBER	Kelli Badesheim

Organizational Updates

I want to recognize the finance team for the completion of a successful audit this January. This was a particularly significant milestone given half of the team had been in their jobs less than three months prior to the audit starting. In fact, Jason has had a 100 percent turnover in his team since summer 2020. This new team is approaching the work with an eye toward improving and streamlining processes, ensuring we are in compliance with financial, procurement and federal regulatory requirements. The one finding in our audit was centered on compliance and oversight of VRT's federal funding subrecipients. The team is developing a plan and moving forward to ensure this is not a repeat finding in future audits or reviews.

Now that the FY2021 financial year is closed, VRT staff is updating our grant balances across all federal funding sources and preparing to complete the program of projects for FY2022 grants. Congress has yet to adopt the annual appropriations for FY2022. This means we do not have certainty on our federal funding allocations for this year. VRT is programming funds based on 2021 levels. The Infrastructure Bill recently passed by Congress should bring funding increases across all programs averaging 30 percent. VRT will use the Transportation Development Planning process to determine investment priorities for those additional federal funds. The Infrastructure Bill authorizes funding levels for the next five years. This certainty is important for VRT to allow us to think about funding investments for horizons beyond our annual budget cycle.

Eco-Northwest is wrapping up a revenue analysis including recommendations for strategic next steps to develop revenue opportunities to fund near and long-term services envisioned in ValleyConnect 2.0. The study will be presented to the Executive Board and be integral in the work the Board is undertaking on their Strategic Work Plan. More on that is in the Background paper in the January Executive Board packet.

I also want to recognize Nick Moran, James Mundell, Jose Hernandez, Leslie Pedrosa and Jason Jedry for their work to address the recent cyber-incident VRT experienced in October. The consultant team VRT used to assist us through the situation indicated the quick response by our IT team, and the leadership and guidance of our directors contained the disruption and breech to our system significantly. We have worked closely with the consultant team to address system needs to protect our networks more fully in the future.

VRT is working closely with our jurisdiction and agency partners in the State Street Corridor to prepare for an upcoming RAISE grant application. This will be a significant undertaking that will require a good deal of work effort from our development and finance staff members. We are very excited about the opportunity to apply for these funds. If we are successful, we can anticipate being able to make up to $15 million in transit infrastructure and technology investments in the corridor starting in 2023. VRT is currently working on the

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

Environmental documents to ensure we are ready to move the projects forward should funding be awarded.

Projects and Community Activities

- Providing project management support to the Connected Canyon County Initiative Community Partners activities
- Supporting Western Idaho Community Healthcare Collaborative (WHCHC) to establish strategic activities based on measures of social influencers of health, including transportation
- Co-chair community impact work through United Way board participation
- Providing staff support to the strategic work group with City of Boise. The focus this year is on developing a portfolio of transit projects for the State Street Corridor, and seeking an investment strategy for securing funding to complete high priority projects.
- Providing staff support to the State Street Corridor Executive Team

More Information

For detailed information contact: Kelli Badesheim, Executive Director, 208.258.2712, kbadesheim@valleyregionaltransit.org.

TOPIC	Development Department Monthly Report
DATE	February 2022
STAFF MEMEBER	Stephen Hunt

Summary
Development Department activities January 2022 report

VRT Strategic Plan
Goal 1 - Demonstrate responsible stewardship of public resources

Performance Based Decision-making
- **Transportation Development Plan (TDP)**
  VRT staff presented the strategic priorities that will guide the development of the TDP. Staff also supported COMPASS in the development of public transportation prioritization measures to be included in CIM 2050.

Funding Development
- **Budget Development** –As part of the combined FY2023 budget and FY2023-2027 TDP development schedule staff is conducting strategic meetings with local partners to align priorities and update funding assumptions.
- **Transportation Development Plan (TDP)** - Staff is engaging local jurisdictions, Regional Transit Team, and Regional Advisory Council on project priorities for the TDP. Projects will be aligned with the Strategic Objectives adopted by the Board January.
  - Staff is building a 10 year capital improvement program and process to inform the TDP capital improvement plan
  - Staff is reviewing service costs, fare projections and performance measures to inform the service implementation plan.
- **Grant Opportunities** – VRT is working with partners to identify upcoming competitive grant opportunities.

Goal 2 – Increase Ridership and Revenue

- **FY2023 and FY2024 Service Changes** – Development staff has continued reviewing route performance, public comment and stakeholder input to begin drafting FY2023 service change concepts. These concepts will be presented as an information item to the board at the January board meeting.
- **Regional Revenue Analysis and Strategic Plan** – Development staff continues to participate in the revenue analysis. The consultant team is beginning to prepare findings and a draft report.

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

Goal 3 - Build institutional and regional capacity

Regional Capital Enhancements

- **Orchard Facility Master Plan**
  NEPA approval was completed on Jan 3 from the FTA. Design for construction is underway with an RFB anticipated in mid-Feb. Construction on storm water/drainage facilities, pavement, and utilities to begin in Summer 2022.

- **Happy Day Transit Center Upgrades (HDTC)**
  HVAC replacement contractor is preparing estimates. Design engineer will be shortly under contract for roof and awning replacement. Architect will start office redesign plans for 2023 construction.

- **Bus Stops**
  Staff continues to work on two corridor studies and three construction projects.

  1- FY2022 bus stop construction package is ready for bid, including 13th and Fort and 18th and State. Two contractors have been contacted and are preparing bids.

  2- FY2021 projects include transit island enhancements along Main and Fairview, a revenue backed project from Capital City Development Corporation (CCDC). Normal construction delays occurred, including labor, materials, and weather with an anticipated completion in March 2022. VRT will install five (5) best in class shelters when delivered March 1, 2022.

  3- State Street NEPA and Design scope (RFP) will be complete by Feb 1. Improvements proposed are anticipated to be approved and designed for State Street based on TOA recommendations. VRT staff met with FTA in December to propose the corridor project.

Regional Corridor Planning

- **State Street Corridor Projects**
  1. VRTs comments on Pierce Park intersection have been included in the proposed ACHD design and are moving forward to final design.
  2. VRT's consultant will have 18th Street and State intersection design approved and ready for bid in February 2022
  3. VRT staff is exploring grant funding opportunities to advance the development of the State Street transit corridor.

- **Fairview Corridor Project**
  1. The second phase of the plan is underway for design concept and NEPA for construction in FY2023-24. Staff met with City of Boise and ACHD to present proposed improvements.
  2. Bus stops identified for upgrades will be designed and permitted in FY2022 with construction to follow as a general bus stop construction project for FY2023.
  3. The Town Square Mall (TSM) additional study will outline the ability of TSM to support electric buses, needs for upgraded buildings, and route modifications.

Other Development Activities

- **FY 2021 planning projects** –
  1- Regional Vanpool Study –VRT staff and the project team have reviewed the draft recommendations prepared by the consultant team, who is finalizing the report.
  2- Passenger Facility Plan/Bus Stop Typology – The consultant team held the basis of design workshop and the first kit of parts workshop and has begun incorporating the feedback of the workshops into the design elements of the Bus Stop Typology.
- **FY 2022 planning projects-**
  1- Kuna Transit Study – VRT has selected Transpo Group as the consultant for this study and the project kicked off in January. Transpo Group has begun stakeholder outreach.

More Information:
Stephen Hunt, Sr. Principal Planner, 208.258.2701, shunt@valleyregionaltransit.org
Joe Guenther, Capital Projects Manager, 208.258.2705, jguenther@valleyregionaltransit.org
Alissa Taysom, Associate Planner, 208.258.2717, ataysom@valleyregionaltransit.org
Jill Reyes, Programming Planner, 208.258.270, jreyes@valleyregionaltransit.org

TOPIC	Operations Department Staff Report
DATE	February 2022
STAFF MEMBER	Leslie Pedrosa

Summary

This report provides a status update of activities related to contracted transportation services, Specialized Transportation services, information technology and intelligent transportation systems, compliance, customer service support and regional operations.

Regional Operations

- Met with the Building Accessible Capacity work group to discuss demand response scheduling system replacement. With a vendor selected, once there is an application that users can test, work group members will start to test for user compatibility.

- Continuing to work with Proterra to address on-going issues with the charging pedestals for the battery electric buses. Proterra has an issue that is preventing chargers from switching between dispensers on one pedestal. This issue is not specific to VRT, it is affecting all agencies with dual dispensers charging pedestals.

- Three of the eight 35' battery electric buses have been delivered. Due to the charging issues, VRT will not have additional vehicles delivered until the charging system is operating properly. Contract staff are preparing the delivered buses for revenue service.
    - At this time, there is no determined date when the remaining buses will be shipped.

- Staff continues to report fiscal year 2021 data to the National Transit Database (NTD).
    - Report will be submitted by January 31, 2022

- Staff continues to monitor on-time performance (OTP) issues.
    - Working in conjunction with contractor staff, OTP performance improvements have been an on-going priority. The following items have been addressed to date:
        - Using APC actual data to determine actual running time, previously used estimated times in Google
        - Priority started on lowest performing routes and stops with lots of early departures
        - Increase driver awareness of their actual performance data by posting OTP data weekly and coached drivers on early and late departures
        - Road supervisors monitored departure times from Main Street Station and Town Square Mall
        - Audit of scheduling software compared to printed schedule and adjust as needed
        - Began working more closely with information from ACHD, ITD, CCDC and City of Boise regarding construction impacts to routes

- Staff has begun scoping the new demand response scheduling system with Via. ACCESS service will be the first priority for implementation, followed by Specialized Transit services.

Highlights:

Contracted Transportation

Canyon County Highlights

- No preventable accidents in December
- Intercounty on-time performance 69% for December, which is up from 66% in November
- ACCESS on-time performance 90% for December, which matches November
- On demand updates
  - Completion rate, which is the rides accepted versus the rides requested, is down 8%
    - Large increase in requests made out of service hours, cancelations and no-shows
  - Acceptance rate, which is the proposals accepted versus the proposals offered, is down 6%
    - Slight decrease in average wait time, ride duration and ride distance

Ada County Highlights

- One preventable accident in December
- Fixed-route on-time performance 83% for December
- ACCESS on-time performance 97% for December
- Will continue to review stop level ridership following October 4 service change for any needed adjustments

Specialized Transportation

- Volunteer drivers continue to see a decrease in ridership
- Eagle Senior Center saw an increase in ridership, as well as an increase in new riders. The center also has a new president as of January 1
- Rides 2 Wellness continues to add new clinics to the Ada County service area. Saltzer Health joined as a partner and have added clinics to the Ada County service area
- Metro Community Services saw increase in ridership and are trying to hire another driver

Information Technology and Intelligent Transportation Systems

- Staff resolved 191 support requests from 211 submitted in December
- Continue to work on adjustments within new system for fixed-route CAD/AVL and mobile ticketing validators
- Continue to cross-train staff on certain tasks
- Completed evaluation for the Demand Response Scheduling software replacement

Compliance

- Continue to monitor pandemic for any state or federal changes
- Began reporting fiscal year 2021 data to the National Transit Database

- Preparing to recertify the APC system in fiscal year 2022 for National Transit Database reporting

Customer Service Support

- Customer service handled 2,794 of 2,919 phone calls for information, with 125 calls abandoned. The average call time was 2 minute, 26 seconds and the average hold time was 16 seconds.
- Reservationist handled 1,071 of 1,120 phone calls to change or schedule a ride on ACCESS, with 46 calls abandoned. The average call time was 3 minutes, 37 seconds and the average hold time was 12 seconds.
- On-demand services handled 935 of 976 phone calls to schedule a ride, with 41 calls abandoned. The average call time was 1 minute, 48 seconds and the average hold time was 23 seconds.
- December City Go Pay mobile ticket sales totaled $7,763.50.

More Information

For detailed information contact: Leslie Pedrosa, Operations Director, 208.258.2713, lpedrosa@valleyregionaltransit.org

TOPIC	Finance and Administration Activity Report
DATE	February 7, 2022
STAFF MEMBER	Jason Jedry, Finance Director

Summary
This memo provides an update on the accomplishments of the Finance Department.

Highlights
Budget/Finance
- The FY2021 independent annual audit has been finalized. Audited financial statements will be presented to the Executive Board at the February meeting.
- Finance staff is preparing to submit the Authorities FY2021 National Transit Database information to the FTA.
- Finance staff are working on FY2022 project funding and tracking documentation.
- Finance Director is working on FY2023 budget planning

Grant Management
- Grants and Compliance Administrator is working on the following:
    - FTA grant applications
    - Active grant revisions/amendments
    - Subrecipient agreements for FY2022
    - Subrecipient reviews
    - Project funding forms
    - End of year grant reconciling

Procurement
- Procurement and Contracts Specialist is working on:
    - Demand Response Scheduling Software
    - Payroll Services
    - VRT Scrip Program
    - Non-Emergency Medical Transportation
    - ERP System Consulting Services

For detailed information contact: Jason Jedry, Finance Director, 208-258-2709, jjedry@valleyregionaltransit.org

valleyregionaltransit

Item IX. A.

TOPIC	**Community Engagement Update**
DATE	February 7, 2022
STAFF MEMBER	Jason Rose

Summary

This memo provides updates on current and future community engagement efforts, including those related to the Valley Regional Transit (VRT) Strategic Plan goals.

Highlights

Earned Media

- VRT was featured in one media story by the Idaho Press covering the drop in ridership that we have experienced since the onset of the pandemic.

Owned Media and Collateral

- Rural Newsletter
    - We are finalizing a template for an electronic newsletter to provide information relevant to smaller communities in the Treasure Valley (Wilder, Greenleaf, Notus, Melba, Parma), which will be sent out seasonally starting late January/early February.
- Website
    - We have completed the transfer of our website to a new webhost, which was necessary due to download speed issues. VRT continues to work on existing route page issues and monitor website speeds.
    - We continue to work on updates to improve accessibility to our website. Recent updates include an update to the Title VI/ADA page to include a combined Title VI and ADA complaint form in fillable PDF. We also updated information on how to provide other comment types and improved the search engine. Further recommendations are being addressed in coordination with the website developer.
- Rolling Stock
    - We are working with the Boise maintenance department regarding overhead rail posters/car cards to ensure each bus has all required and updated posters after a design refresh. We are also working on a process to streamline the installation and removal of these posters.

Engagement

- Digital - Engage
    - VRT has seen an increase in registered users on the Engage (engage.valleyregionaltransit.org) platform, with eight new registrations, bringing the total to 120 registered users (as of 1/17/21).
    - The Engage platform currently houses five projects. Four of the projects (Connected Meridian, Connected Kuna, Highway 44 Connected Communities, and the Regional Vanpool Study) are scheduled to shift from the "Ideal Collection" phase to an "Analysis" phase in early February. The Analysis phase will last until late April, with all projects informing the first draft of the Transit

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

Development Plan. We are currently working through outreach planning for the Transit Development Plan, which will occur in May.
    - The final project in the Engage platform is Connected Canyon County, where VRT works with community partners to design mobility solutions to improve access in Canyon County. We had a successful community workshop on January 14, with 23 community partners participating. The next workshop is being scheduled for February.
- TDP
    - VRT is planning for outreach to support the Transit Development Plan. This outreach would be conducted in May, with the goal of driving engagement in the outreach process (primarily soliciting feedback for TDP scenarios and other input needs) and awareness of current VRT services in as many places, using as many methods, and being as accessible as possible.

Public Records
- We received one public records request regarding documents related to the selection of Cubic Transportation Systems and its Umo Mobility app.

Team Updates
- VRT is currently hiring for a Mobility Navigator within the Communications and Engagement team.

More Information

Attachments: None

For detailed information contact: Jason Rose, Community Engagement Manager, 208-258-2739, jrose@valleyregionaltransit.org

TOPIC	Programs and Marketing Update
DATE	February 2022
STAFF MEMBER	Dave Fotsch

Summary
The Programs area covers Navigation, Safe Routes to School, and Marketing.

Staff Recommendation/Request
Information only

Implication (policy and/or financial)
Information only

Highlights
Safe Routes to School (SRTS)– Canyon County
- Canyon County SRTS continues work with the City of Nampa and partners on identifying close to shovel-ready projects that will increase the safety for students walking/biking to school.
- The stakeholders group met again and will have several more on-the-ground meetings to determine next steps.
- The full SRTS team will be doing observation counts at schools on Greenhurst Road to inform how students negotiate sidewalk gaps along this roadway.
- Spring scheduling continues.

Safe Routes to School (SRTS)– Ada County
- Ada County SRTS is working on identifying upcoming roadway projects around schools, based on a list we received from our partners at Ada County Highway District.
- SRTS is preparing for spring rodeo season, getting tools ready, fixing bikes and anticipating whatever will come.
- Staffing levels are appropriate for the workload in both programs at this time.
- SRTS received 20K from St. Luke's' CHIF grant, which helps meet financial goals for the upcoming year in Ada and Canyon county programs.
- Bike Clubs at Community schools start in April. Those conversations just started.
- The programs are preparing for possible cancelations or schools going to remote learning by having presentations ready.
- SRTS is also starting a new live video series on all SRTS topics, which will be accessible on social media platforms in the coming months.

Mobility Navigation
- Saltzer Health is now a part of Ada County Rides2Wellness
- St Alphonsus added several more clinic options in Ada County
- Worked with operations to ensure all of the details of the new R2W services were dialed in before the new service began

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

- Updating brochures, website, contacting healthcare partners
- Hosted second Community Workshop for Connected Canyon County (CCC) initiative on the Engage platform
- Scheduled meetings with individual community partners to collect further input and raise awareness of the CCC initiative
- Formalizing navigation processes and documenting/recording previous work in preparation for transitioning personnel
- Kyle Lenhart-Wees resigned his position effective January 26, 2022. Recruitment for a replacement is under way.

Marketing

The marketing department continues to work with Stoltz Marketing Group to develop and launch a series of initiative designed to grow and maintain use of Valley Regional Transit services.

Electric Bus promotion

- The Electric Bus campaign ran from October 1 – December 31, 2021; focus was on display ads and social media.
- Campaign augmented with organic social media posts
- Still awaiting a final accounting of the campaign's impact
- Four buses received custom 'character' wraps
- Developed a template for branding and ad sales for the 35-foot buses

City Go Wallet

VRT worked with Stoltz Marketing Group to develop and launch a marketing campaign to introduce the City Go Wallet and the Umo app. App was soft-launched in October, with full rollout in November.

- Design of smart card
- Paid display and social ads
- Organic social media content
- Promo videos
- Website integration on both VRT and City Go websites
- Interior bus ads, posters at transit facilities
- Now developing outreach specific to employers

Safe Travels, Treasure Valley newsletter

After more than 40 editions of the newsletter, VRT worked with Stoltz to revamp the look and feel of the newsletter. VRT created the newsletter to inform and reassure the public that traveling on public transportation in pandemic times. Focus will shift to be more about transportation, and less about Covid-19.

- Shorter, punchier stories
- Fewer stories
- Focus on local transportation stories
- Distribution will go from twice a month to once a month
- Stoltz will curate content
- Work to build audience
- We invite you to subscribe to the newsletter and share the link with others.

https://valleyregionaltransit.us17.list-manage.com/subscribe?u=a2575d0c9e327df42c647285a&id=30356a6b08

Route 150 Pine/Route 9 Extension
VRT met with Stolz Marketing Group to refine the campaign for promoting the Meridian Route 30 Pine and the Route 9 Eagle Extension. We will split the two campaigns, and focus primarily on the Route 30 Pine in the immediate future. Stoltz will come back to us with more details and costs soon.

Route 9 Extension – The focus of marketing may change depending on what Eagle City leaders want the service to look like.

Website

- The IT Department and Mark Carnopis selected a new web host shortly after the first of the year. Pages load faster now. IT is still working on a few bugs with the new web host, which should be resolved soon.

Treefort Music Fest – March 23 – 27, 2022.

- VRT will provide the Treeline circulator service for the tenth Treefort Music Fest
- VRT will make a bigger media push to make the community aware of the service
- Bands on the Bus will return!
- Working with Stoltz to design new bus stop signs

More Information

For detailed information contact: Dave Fotsch, Programs Director, 208-331-9266, dfotsch@valleyregionaltransit.org

TOPIC	City Go Report
DATE	February 7, 2022
STAFF MEMBER	Kaite Justice

Summary
This report provides a status update of activities related to the downtown mobility collaborative, City Go.

- City Go staff continues to work on the Integrated Mobility Plan. Nelson Nygaard and VRT staff stakeholder interviews in January and is working on the mobility toolkit through February. The second stakeholder workshop will take place the first week in March. The draft plan is on track to be completed and presented to the Executive Board in May.

- City Go is working with the Idaho Policy Institute to conduct a COVID-19 Travel Behavior Study valley-wide. The survey is completed and results and the final report are currently being worked on. The final results from the study will be completed in early February.

- City Go continues to work with employers and members. Many businesses and returning to the office early 2022 and City Go is facilitating workshops and information sessions for commuters returning to work. City Go met with 11 employers over the last month.

- City Go launched a new program in January called the Mobility Ambassador Program. City Go will be recruiting participants through the third week in February. The objective is to promote awareness and conversation about sustainable transportation in downtown Boise, improved transit connections across the Treasure Valley, use of different transportation modes, and goals and visions for the Treasure Valley's transportation future. Inform and engage the community, and create community dialogue about Boise and the Treasure Valley's transportation future. You can read more about the program here: https://www.citygoboise.com/news-and-events-posts/mobility-ambassador-program-coming-soon

- The City Go Wallet has continued to grow since its launch in October. As of January 15, VRT sold over $23,000 in fares through the new system with over 550 users.

- City Go will be running another three-month campaign starting in February focused on employers and businesses. The campaign will highlight the City Go Wallet, City Go Memberships, and the Regional Pass Program.

- City Go participated in two events in January included a membership outreach event at Ada County and First Thursday at Jump.

- City Go highlighted Ada County in their Sustainability Spotlight, which you can reach here: https://www.citygoboise.com/news-and-events-posts/sustainability-spotlight-ada-county

700 NE 2ND STREET, SUITE 100 | MERIDIAN, ID 83642 | P / 208.846.8547 F / 208.846.8564 1.855.345.7433

- Metrics for January 2022:

NEW NEWSLETTER SUBSCRIBERS	2
NEWSLETTER OPEN RATE	30.2%
NEWSLETTER CLICK RATE	1.7%
NEW INSTAGRAM FOLLOWERS	4
NEW FACEBOOK FOLLOWERS	33
BLOG POSTS WRITTEN	1
CLICKS (KEYWORDS)	689
WEBSITE VIEWS	2,107
EVENTS	2
BUSINESS DEVELOPMENT OUTREACH	13 businesses

For detailed information contact: Kaite Justice, City Go Director, 208-258-2750, kjustice@valleyregionaltransit.org

TOPIC	Corporate Sponsorship and Underwriting Department
DATE	February 7, 2022
STAFF MEMBER	Jason Russell

Summary

Valley Regional Transit - Fleet Underwriting Division				
	Safe Routes to School	Transit Assets	Pubic Art	Bike Share
Target Revenue FY22:	$60,000.	$600,000.	$75,000.	$350,000.
Actual Contracted Revenue:	0.00	$410,755.		
% of Target Revenue:	*0%*	*68%**	*0%*	*0%*

*as of January 19, 2022

New Business Opportunities

- Idaho Department of Health and Welfare – Hepatitis C prevention
- Treefort Music Festival
- College of Western Idaho
- St. Luke's Medical Center

Advertising Installations and Renewals

- Idaho Department of Health and Welfare – Project Filter

Request for Proposal 2022-02-01 -Media Placement and Promotions

- The requests are sent to the marketplace and we are currently pending responses due by February 1, 2022.
- Upon receipt, a review committee will be formed and selection will begin.
- We anticipate be live on-air in the market with paid advertising by March 2022.

For detailed information contact: Jason Russell, Underwriting Manager, 208-440-2515, jrussell@valleyregionaltransit.com