Executive Board Joint Meeting with Regional Advisory Council Agenda

March 04, 2024

11:00 AM

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

This is an in-person meeting.
If you are unable to attend in person, you may participate in the meeting in-person, via MSTeams at
http://ridevrt.org/VRTEB_March24
or by dialing in at **323-484-8960 Conference ID: 600151344#**

I. **Calling of the Roll - Chair Jarom Wagoner**

II. **Agenda Additions/Changes**

III. **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 of the January 16, 2024, Regional Advisory Council Meeting**
Pages 4-5 | Paula Cromie
The Regional Advisory Council is asked to approve, and the Executive Board is asked to accept the minutes of the January 16, 2024, RAC meeting.

B. **ACTION: FY2023 4th Quarter Budget Variance Reports**
Pages 6-18 | Jason Jedry
The Executive Board will review and consider accepting the FY2023 4th Quarter Budget Variance Reports.

C. **ACTION: FY2023 4th Quarter Operating Cash Balance Report**
Pages 19-20 | Jason Jedry
The Executive Board will review and consider accepting the FY2023 4th Quarter Operating Cash Balance Report.

D. **ACTION: Payment Registers**
Pages 21-35 | Cameron Wells
The Executive Board will have the opportunity to review and consider accepting the December 16, 2023, to January 15, 2024, and the January 16, 2024, to February 15, 2024, payment registers.

E. **ACTION: Proposed Agenda for the April Board of Directors Meeting**

Page 36 | Elaine Clegg
The Executive Board is asked to consider approval of the proposed agenda for the April 2024 Board of Directors meeting and acknowledge there may be a need by staff to add or remove items from that agenda.

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

V. Executive Board - Action Items

A. ACTION: New Regional Advisory Council Member - David White
Page 37 | Jason Rose
The Regional Advisory Council and the Executive Board is asked to accept David White as a new Regional Advisory Council member.

B. ACTION: FY2023 Audited Financial Statements
Pages 38-86 | Jason Jedry
Eide Bailly will present the Fiscal Year 2023 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.

C. ACTION: Ada County Highway District 2025-2029 Integrated Five-Year Work Plan (IFYWP) Prioritization
Pages 87-93 | Kate Dahl
The Executive Board is asked to consider approval of VEB24-001, which includes VRT's prioritization of projects for ACHD to consider in their FY2025-2029 Integrated Five-Year Work Plan (IFYWP).

VI. Executive Board - Information Items

A. INFORMATION: Updated Procurement Policy
Pages 94-104 | Jason Jedry
This is for informational purposes only. Staff intends to request the Board's approval for updates to the Procurement Policy, Policy Number 1.03.00 (G), at the April Board of Directors meeting.

B. INFORMATION: FY23 Customer Service Report
Pages 105-106 | Jason Rose
This is an information item. Staff has compiled the customer service report for fiscal year 2023, which reviews Customer Service complaints, compliments, and suggestions.

C. INFORMATION: Procurement Calendar
Page 107 | Jason Jedry
The most recent procurement calendar is included in the packet for your information.

D. INFORMATION: Regional Advisory Council Update
Page 108 | Jason Rose (RAC Chair: Walter Steed, RAC Vice-Chair: Mary Beth Nutting)
This is an information item. Staff and Regional Advisory Council (RAC) leadership will present to the Executive Board an update of RAC activities and facilitate discussion about future priorities.

E. INFORMATION: Valley Regional Transit Governance Orientation
Page 109 | Elaine Clegg
The CEO will provide background on Valley Regional Transit for the Executive Board and Regional Advisory Council members as a springboard for discussion.

VII. 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)

VIII. Department/Staff Reports

A. **INFORMATION: Department/Staff Reports**
Pages 110-122 | Staff
The most current department/staff reports were included in the packet for information. These reports contain important information regarding activities within each department.

IX. Adjournment

Agenda order is subject to change.

Next VRT Executive Board Meeting:
April 1, 2024 (followed by Board of Directors meeting)
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)

Any accommodations needed for effective communication, such as language interpretation or auxiliary aids, should be made no later than three working days before the scheduled meeting. Please contact Jason Rose, Communications Director at jrose@rideVRT.org or by calling 208-258-2739.

Item III. A.

Regional Advisory Council Meeting Minutes

January 16, 2024
9:00 AM

Main Street Station - 777 W Main Street, Boise ID 83702

MEMBERS PRESENT	MEMBERS ABSENT	OTHERS
Susan Bradley	Deeann Solis	Brad Alvaro, VRT
Samantha Kenney		Lisa Brady, VRT
Terri Lindenberg		Paula Cromie, VRT
Susan Manika		Elaine Clegg, VRT
Andrew Mills		Kate Dahl, VRT
Mary Beth Nutting		Jeannette Ezell, VRT
Walter Steed		Jeremy Gianchetta, VRT
Megan Zusne		Kathleen Godfrey, VRT
Theresa Vawter		Cody Goettl
		Jose Hernandez, VRT
		Stephen Hunt, VRT
		Jason Jedry, VRT
		Hailee Lenhart-Wees, VRT
		Rob Lowe, VRT
		Leslie Pedrosa, VRT
		Melody Roper, VTT
		Jason Rose, VRT
		Kyle Street, VRT
		Alissa Taysom, VRT

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

II. **Agenda Additions/Changes** – Staff requested information item A (Bus Stop Workshop) take place before information item B (Annual RAC Orientation).

III. **Consent Agenda**
Items on the consent agenda consisted of the following:
A. **ACTION: Minutes of the November 21, 2023, Regional Advisory Council Meeting**
Terri Lindenberg moved to approve the consent agenda as presented; Andrew Mills seconded. The motion passed unanimously.

IV. **Action Items**
A. **ACTION: RAC Leadership Elections**
Walter Steed stated he would be happy to remain the chair and asked Mary Beth Nutting if she would like to remain vice-chair. Mary Beth agreed. Susan Bradley nominated Walter Steed as Chair and Mary Beth Nutting as vice chair. Theresa Vawter seconded. Motion passed unanimously.

V. Information Items

A. INFORMATION: Annual RAC Orientation

Jason Rose conducted an orientation session to discuss the Regional Advisory Council's mission, goals, and function within VRT. The session featured information about VRT, their work in the region, and upcoming strategies for growth. This information will help frame for new members and reinforce for existing members the direction for RAC and VRT.

Members had the opportunity to have a tour of Main Street Station (MSS) and view what the customer experience is at MSS.

B. INFORMATION: WORKSHOP - Bus Stop Improvements

Kate Dahl continued the Bus Stop Amenity workshop that began at the November RAC meeting. Discussion addressed prioritization of optional amenities and input on what RAC members feel is most important for VRT to consider regarding bus stop amenities. Members were asked to fill out a questionnaire regarding what amenities should be the most important at different stops and return them to staff.

C. INFORMATION: Topics for Discussion - March 4 Joint Meeting

Members of the Regional Advisory Council had the opportunity to bring up topics they would like to be considered in the upcoming joint meeting with the VRT Executive Board on March 4. Although no one responded, Elaine asked members to review the topics discussed over the past year at the meetings and let Jason Rose know if they had topics they would like to be addressed at the joint meeting with the Executive Board in March.

VI. Department/Staff Reports

A. INFORMATION: Department/Staff Reports

The most current department/staff reports were included in the packet for information. Members were encouraged to read the reports as they contain important information regarding what is taking place in each department.

VII. Adjournment – The meeting was adjourned at 11:26 a.m.

Next Regional Advisory Council Meeting (Joint with Executive Board)
March 4, 2024
VRT Boardroom
700 NE 2nd Street
Meridian, ID 83642

TOPIC	FY2023 4th Quarter Budget Variance Reports
DATE	March 4, 2024
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request

The Executive Board will review and consider accepting the FY2023 4th Quarter Budget Variance Reports.

Summary

Attached to this memo are the fourth quarter budget reports, reflecting the financial status as of September 30, 2023. Overall, operating expenses were $4,298,454 or 15% under budget and capital expenses were $12,635,923 or 77% under budget. Notably, VRT faced a local revenue shortfall of $335,655 during this fiscal year, mitigated by utilizing funds from the previous year surplus fund balance. The anticipated shortfall of local funds was factored into the FY2023 budgeting process and a draw on the surplus fund balance was approved by the VRT Board of Directors.

For a detailed breakdown and insights into these budget variances, please refer to the attached document titled FY2023 4th Quarter Budget Variance Comments.

More Information

Attachments:

FY2023 4th Quarter Budget Variance Report

FY2023 4th Quarter Budget Variance Comments

For detailed information contact: Jason Jedry, Chief Financial Officer, 208-258-2709, jjedry@valleyregionaltransit.org

Valley Regional Transit
FY 2023 Fourth Quarter Budget Variance Reports
October 2022 - September 2023

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				$ 45,000	$ 22,386	-50%	$ 30,000	$ 11,029	-63%			
402 Purchased Transportation												
403 Auxiliary Revenue	118,145	118,145		463,994	600,975	30%						
404 Non-Transportation Revenue		86,721		120,000	450	-100%		10,486			308,480	
405 Federal Assistance - Capital										14,568,775	2,467,726	-83%
406 Federal Assistance - Operating/Administration				774,412	729,767	-6%	3,447,945	2,780,664	-19%	1,393,663	1,564,750	12%
407 Local Assistance - Capital										2,509,411	1,083,778	-57%
408 Local Assistance - Operating/Administration	1,855,796	1,684,004	-9%	628,939	194,812	-69%	1,773,541	1,024,724	-42%	348,416	171,390	-51%
Total Revenues	$ 1,973,941	$ 1,888,869	-4%	$ 2,032,346	$ 1,548,390	-24%	$ 5,251,486	$ 3,826,903	-27%	$ 18,820,264	$ 5,596,124	-70%

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	$ 740,598	$ 802,907	8%	$ 568,956	$ 500,732	-12%	$ 600,891	$ 557,426	-7%	$ 599,465	$ 435,676	-27%
502 Fringe Benefits	592,107	597,554	1%	423,544	384,320	-9%	414,076	399,419	-4%	406,367	244,676	-40%
503 Professional Services	245,845	152,383	-38%	738,871	586,467	-21%	297,175	214,731	-28%	719,246	213,446	-70%
504 Materials and Supplies	34,300	29,801	-13%	98,513	15,628	-84%	174,450	98,334	-44%	1,000	232	-77%
505 Utilities	121,750	108,655	-11%	17,655	10,540	-40%	5,440	4,161	-24%	1,650	600	-64%
506 Casualty and Liability	15,000	22,861	52%	7,000	3,829	-45%	83,500	90,801	9%			
508 Purchased Transportation							2,879,520	2,172,521	-25%			
509 Miscellaneous	191,841	168,892	-12%	128,806	34,298	-73%	796,434	289,509	-64%	1,013,290	841,509	-17%
511 Interest		629			3,746							
512 Leases and Rentals	32,500	5,190	-84%	49,000	2,400	-95%						
514 Capital (Note 2)										16,495,907	3,859,984	-77%
Total Expenses	$ 1,973,941	$ 1,888,869	-4%	$ 2,032,346	$ 1,541,960	-24%	$ 5,251,486	$ 3,826,903	-27%	$ 19,236,925	$ 5,596,124	-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	$ 484,107	$ 560,964	16%	$ 74,109	$ 85,471	15%
402 Purchased Transportation						
403 Auxiliary Revenue	149,564	149,564				
404 Non-Transportation Revenue		24,258			(2,000)	
405 Federal Assistance - Capital						
406 Federal Assistance - Operating/Administration	2,982,602	2,938,913	-1%	1,140,741	1,039,435	-9%
407 Local Assistance - Capital						
408 Local Assistance - Operating/Administration	6,129,145	5,436,610	-11%	1,424,853	1,313,325	-8%
Total Revenues	$ 9,745,418	$ 9,110,308	-7%	$ 2,639,703	$ 2,436,231	-8%

Category	Boise Fixed Route			ADA Paratransit (Demand Response)		
	21			22		
	YTD Budget	YTD Actual	% Diff	YTD Budget	YTD Actual	% Diff
501 Wages and Salaries	$ 4,220,200	$ 4,028,566	-5%	$ 1,145,300	$ 1,043,440	-9%
502 Fringe Benefits	2,896,879	2,925,246	1%	901,666	866,615	-4%
503 Professional Services	521,717	452,591	-13%	130,515	129,571	-1%
504 Materials and Supplies	921,000	935,599	2%	191,500	196,679	3%
505 Utilities	133,750	128,864	-4%	34,100	18,580	-46%
506 Casualty and Liability	753,893	608,093	-19%	171,383	148,411	-13%
508 Purchased Transportation						
509 Miscellaneous	196,383	135,197	-31%	9,050	5,684	-37%
511 Interest	171,362	130,597	-24%	20,727	17,308	-16%
512 Leases and Rentals	371,690	5,016	-99%	35,462	9,943	-72%
514 Capital (Note 2)						
Total Expenses	$ 10,186,874	$ 9,349,768	-8%	$ 2,639,703	$ 2,436,231	-8%

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 Demand-Response			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	$ 41,558	$ 79,710	92%	$ 2,292	$ 8,239	259%	$ 45,591	$ 39,780	-13%
402 Purchased Transportation									
403 Auxiliary Revenue	15,620	15,620					30,069	30,069	
404 Non-Transportation Revenue		541						6	
405 Federal Assistance - Capital									
406 Federal Assistance - Operating/Administration	846,377	759,226	-10%	100,778	77,046	-24%	1,186,305	1,058,072	-11%
407 Local Assistance - Capital									
408 Local Assistance - Operating/Administration	270,196	156,717	-42%	14,762	36,815	149%	370,330	309,394	-16%
Total Revenues	$ 1,173,751	$ 1,011,815	-14%	$ 117,833	$ 122,100	4%	$ 1,632,294	$ 1,437,321	-12%

Category	Canyon Demand-Response			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	$ 560,564	$ 484,750	-14%	$ 52,366	$ 56,196	7%	$ 719,711	$ 630,587	-12%
502 Fringe Benefits	263,649	229,598	-13%	26,211	29,455	12%	360,456	320,702	-11%
503 Professional Services	97,541	89,210	-9%	9,310	10,432	12%	125,958	110,606	-12%
504 Materials and Supplies	128,498	154,552	20%	18,689	16,566	-11%	266,382	275,393	3%
505 Utilities	21,629	26,239	21%	2,118	3,002	42%	28,858	34,351	19%
506 Casualty and Liability	80,225	127,059	58%	7,827	6,202	-21%	107,620	63,559	-41%
508 Purchased Transportation									
509 Miscellaneous	20,766	2,357	-89%	937	160	-83%	18,187	1,259	-93%
511 Interest									
512 Leases and Rentals	3,820	676	-82%	375	88	-76%	5,123	864	-83%
514 Capital (Note 2)									
Total Expenses	$ 1,176,692	$ 1,114,440	-5%	$ 117,833	$ 122,100	4%	$ 1,632,294	$ 1,437,321	-12%

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	50,000	29,821
Capital - Facilities - Fuel Facilities	1,556,763	
Capital - Facility - Facilities/Bldgs/Grounds	4,509,209	1,872,954
Capital - Non-Revenue Vehicles	380,353	47,001
Capital - Other		
Capital - Revenue Vehicles	5,240,306	809,791
Capital - Revenue Vehicles - Sub-Recipient	727,381	
Capital Equipment - Communications	350,000	106,101
Capital Equipment - Farebox		21,368
Capital Equipment - Surv/Security		
CAPITAL EXPENDITURES (514)		
Capital Information Technology - Hardware	784,048	106,324
Capital Information Technology - Software	745,111	238,290
Capital Projects - Sub-Recipient		88,986
Capital -Shop Equipment	307,790	26,083
Capital-Office Equipment		
CWI - Park and Ride - INACTIVE		
N/A-Capital - Revenue Vehicles		
Regional Park & Ride Projects		
System Enhancements - Stops/Shelters	1,844,946	513,264
Total Capital Expenses	$ 16,495,907	$ 3,859,984

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	$ 30,000	$ 11,029	-63%
402 Purchased Transportation			
403 Auxiliary Revenue			
404 Non-Transportation Revenue		$ 10,486	
405 Federal Assistance - Capital			
406 Federal Assistance - Operating/Administration	$ 2,592,885	$ 2,343,786	-10%
407 Local Assistance - Capital			
408 Local Assistance - Operating/Administration	$ 1,559,776	$ 912,847	-41%
Total Revenues	**$ 4,182,661**	**$ 3,278,148**	-22%

Category	Specialized Transportation		
	20		
	YTD Budget	YTD Actual	% Diff
501 Wages and Salaries	408,515	394,967	-3%
502 Fringe Benefits	329,136	302,050	-8%
503 Professional Services	289,675	209,521	-28%
504 Materials and Supplies	154,450	99,098	-36%
505 Utilities	4,240	2,961	-30%
506 Casualty and Liability	83,500	90,801	9%
508 Purchased Transportation	2,879,520	2,172,521	-25%
509 Miscellaneous	33,625	6,053	-82%
511 Interest			
512 Leases and Rentals			
514 Capital (Note 2)			
Total Expenses	**$ 4,182,661**	**$ 3,277,973**	-22%

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 2023 BUDGET REPORT COMMENTS
October 2022 - September 2023

At the end of September, Fiscal Year 2023 was one hundred percent (100%) complete. The following is a review of the budgetary status of each division as of September 30, 2023. A ten percent (+/- 10%) tolerance threshold is utilized for analysis purposes in this report.

Regional Overhead (10)

Revenues

Non-Transportation Revenue –This revenue represents interest earned.

Expenses

Total Regional Overhead operating expenses are 4% under budget through QR-4.

Professional Services (38% under budget) – Legal, outsourced information technology services and annual audit expenses are lower than budget estimates.

Materials and Supplies (13% under budget) – Minor equipment and office supply expenses are lower than budgeted for.

Utilities (11% under budget) – Cellular and telecommunication expenses are lower than budgeted for.

Casualty and Liability (52% over budget) – Overages in this category are completely offset by payments received from COMPASS for their proportionate share of insurance premiums.

Miscellaneous (12% under budget) – Licensing, hosting, and web fees are lower than budget estimates.

Leases and Rentals (84% under budget) – Due to GASB Statement 87, lease expenses are now recognized differently, with the expense being classified as interest and a portion offsetting debt liability. Although the expense is not directly recognized in this category, it is essential to budget for it to ensure that VRT has the necessary cash available for lease payments.

Programs and Supports (12)

Revenues

Directly Generated (50% under budget) – City Go pass sales are $16,720, and a budget for City Go pass sales was not included in FY2023. The variance is attributed to Bike Share sales revenue, which was $39,335 under budget.

Auxiliary Revenue (30% over budget) – The annual auxiliary revenue budgets for the Ada and Canyon County systems have been met, and any surplus auxiliary revenue is recognized here.

Non-Transportation Revenue (100% under budget) – Bike Share has not been operating, resulting in no revenue being generated in this category.

Local Operating Assistance (69% under budget) – Expenses for Bike Share, Mobility Manag City Go, and Safe Routes to School are lower than budgeted, necessitating the recognition of less revenue to offset these expenses.

<u>Expenses</u>
Total Program and Supports operating expenses are 24% under budget through QR-4.

Wages and Salaries (12% under budget) – Bike Share has one vacant FTE because it is not operating, City Go had a vacant Director position for 6 weeks, and Safe Routes to School had a vacant FTE for six weeks.

Professional Services (21% under budget) – Mobility management and marketing service expenses are lower than budget estimates.

Materials and Supplies (84% under budget) – Expenses for Fleet Media department supplies and City Go office supplies are below the budgeted amounts. Additionally, fuel, support vehicle, printing, and station repair expenses are lower than budgeted due to Bike Share not operating.

Utilities (40% under budget) – Electricity, cell phone and teleconference expenses are lower than budgeted for.

Casualty and Liability (45% under budget) – Insurance expenses allocated to this division are lower than budget estimates.

Miscellaneous (73% under budget) – Expenses related to travel, training, and administration are under budget estimates in the Bike Share, City Go, Safe Routes to School, Mobility Management, and Fleet Media departments.

Leases and Rentals (95% under budget) – Due to GASB Statement 87, lease expenses are now recognized differently, with the expense being classified as interest and a portion offsetting debt liability. Although the expense is not directly recognized in this category, it is essential to budget for it to ensure that VRT has the necessary cash available for lease payments.

Information Supports/Specialized Transportation (20)

<u>Revenues</u>
Non-Transportation Revenue –This revenue is from gains from asset disposals.

Directly Generated (63% under budget) – Fare revenue generated from the Scrip and volunteer ridership program are $22,542 below budget estimates.

Federal Operating Assistance (19% under budget) – Expenses in this division are below budget, leading to the recognition of less revenue to offset expenditures.

Local Operating Assistance (42% under budget) – Expenses in this division are below budget, leading to the recognition of less revenue to offset expenditures.

<u>Expenses</u>
Total Information Supports/Specialized Transportation operating expenses are 27% under budget through QR-4.

Professional Services (28% under budget) - Contract labor expenses are lower than budgeted due to reduced demand for Village Van services. Additionally, expenses for IT consulting services are below budget.

Materials and Supplies (44% under budget) – Fuel, department supplies, parts, and minor equipment expenses are lower than budget estimates.

Utilities (24% under budget) – Cellular telephone expenses are lower than budgeted for.

Purchased Transportation (25% under budget) – Expenses for Lyft Transit Connections, VRT Late Night, Canyon County Rides2Wellness, Volunteer Driver, and Scrip Taxi are below budget estimates.

Miscellaneous (64% under budget) – The anticipated fees for the integrated fare payment system project have not been realized.

Program Administration Support/Planning (23)

<u>Revenues</u>

Non-Transportation Revenue –This revenue represents contributed capital, recognizing the charging infrastructure provided by Proterra at no cost.

Federal Capital Assistance (83% under budget) – Capital expenses are 77% under budget, necessitating the recognition of less revenue to offset expenses than originally budgeted for.

Federal Operating Assistance (12% over budget) – In FY2022, BSU failed to submit an invoice for a subrecipient reimbursement totaling $229,334. Subsequently, it was submitted in addition to FY2023 reimbursements, necessitating the recognition of more federal funds than originally budgeted for to offset this expense.

Local Capital Assistance (57% under budget) – Capital expenses are 77% under budget, necessitating the recognition of less revenue to offset expenses than originally budgeted for.

Local Operating Assistance (51% under budget) – Expenses in this division are under budget resulting in the recognition of less revenue to offset expenses.

<u>Expenses</u>

Total Program Administration Support/Planning expenses are 71% below budget through QR-4. Specifically, operating expenses are 37% under budget, and capital expenditures are 77% under budget

Wages and Salaries (27% under budget) – Two budgeted positions remained unfilled for a more extended period than anticipated, attributed to staffing changes and a competitive labor market. Moreover, wages are below budget due to the budgeting structure in the Unified Planning Work Program (UPWP). There was a reallocation of fewer wages from other divisions to the development department, as outlined in the UPWP.

Fringe Benefits (40% under budget) – Miscellaneous earnings, FICA, retirement, and health insurance expenses are lower than budget estimates, primarily because two budgeted positions remained unfilled for an extended period, a result of staffing changes and a competitive labor market.

Professional Services (70% under budget) – Much of this variance is related planning projects such as the Valley Connect 2.0 update and the Nampa-Caldwell Corridor study. The remaining budgets for these projects will be included in the FY2024 budget amendment.

Materials and Supplies (77% under budget) – Printing expenses are $768 under budget.

Utilities (64% under budget) – Cellular telephone expenses are lower than budgeted for.

Miscellaneous (17% under budget) – Subrecipient reimbursement expenses are lower than budgeted for.

Capital (77% under budget) - Much of this variance is related to the purchase of rolling stock, construction projects and the capital portion of the new ERP system. The remaining budgets for these projects will be included in the FY2024 budget amendment.

Boise Fixed-Route (21)

<u>Revenues</u>

Non-Transportation Revenue –This revenue is from gains from asset disposals and reimbursement from Boise State University for vehicle repairs.

Directly Generated Funds (16% over budget) – Farebox sales are $8,221 below budget. However, local pass sales exceeded budget by $129,238, while employer program sales fell short by $44,175.

Local Operating Assistance (11% under budget) – Expenses in this division are under budget resulting in the need to recognize less revenue than budgeted for.

<u>Expenses</u>

Total Boise Fixed-Route operating expenses are 8% under budget through QR-4.

Professional Services (13% under budget) – Contract labor expenses for preventative maintenance and building and grounds are lower than budget estimates. Legal and bus stop expenses are also lower than budgeted for.

Casualty and Liability (19% under budget) – Insurance expenses are allocated between division 21 and division 22. Overall, insurance expenses for this system are $168,772 under budget.

Miscellaneous (31% under budget) – Application service charges and main street station maintenance expenses are lower than budgeted for.

Leases and Rentals (99% under budget) – Due to GASB Statement 87, lease expenses are now recognized differently, with the expense being classified as interest and a portion offsetting debt liability. Although the expense is not directly recognized in this category, it is essential to budget for it to ensure that VRT has the necessary cash available for lease payments.

ADA Paratransit/Demand Response (22)

<u>Revenues</u>

Non-Transportation Revenue – This signifies a loss incurred through the disposal of an asset, attributable to the salvage value associated with the asset.

Directly Generated Funds (15% over budget) – Access pass sales are $11,363 over budget estimates.

<u>**Expenses**</u>
Total ADA Paratransit/Demand Response operating expenses are 8% under budget through QR-4.

Utilities (46% under budget) - This category is so far below budget due to the allocation of Ada County utility expenses between Division 21 and Division 22. Overall, utility expenses for this system are under budget by $20,406, with telecommunications expenses having the most significant impact.

Casualty and Liability (13% under budget) – Insurance expenses are allocated between division 21 and division 22. Overall, insurance expenses for this system are $168,772 under budget.

Miscellaneous (37% under budget) – Freight, travel and meeting expenses are lower than budgeted for.

Leases and Rentals (72% under budget) – Due to GASB Statement 87, lease expenses are now recognized differently, with the expense being classified as interest and a portion offsetting debt liability. Although the expense is not directly recognized in this category, it is essential to budget for it to ensure that VRT has the necessary cash available for lease payments.

Canyon County Fixed Route (24)

<u>**Revenues**</u>
Non-Transportation Revenue –This revenue is from gains from asset disposals.

Directly Generated Funds (92% over budget) – Farebox sales are $3,602 under budget. Local pass sales are $14,816 above budget and employer program sales are $26,938 above budget.

Local Operating Assistance (42% under budget) – Operating expenses are below budget, necessitating the recognition of less revenue to offset expenses than originally budgeted for. Additionally, federal funds were leveraged to their maximum extent.

<u>**Expenses**</u>
Total Canyon County Fixed-Route operating expenses are 5% under budget through QR-4.

Wages and Salaries (14% under budget) - This category is under budget due to minimal overtime and having a vacant mechanic position during the second quarter.

Fringe Benefits (13% under budget) – This category is under budget due to staffing shortages resulting in reduced staff benefit expenses and benefit cost increases not being as high as anticipated for the fiscal year.

Materials and Supplies (20% over budget) – The primary factor contributing to this category being over budget is CNG fuel expenses, followed by maintenance supplies and preventative maintenance equipment expenses. This resulted from CNG price increases and inflation that were not anticipated for when budgeting for this fiscal year.

Utilities (21% over budget) – Electricity, telecommunications, and natural gas expenses are higher than budget estimates. This resulted from natural gas price increases and inflation that were not anticipated for when budgeting for this fiscal year.

Casualty and Liability (58% over budget) – This category is over budget due to how insurance expenses are allocated between the Ada County and Canyon County Systems. Overall, insurance expenses for these systems are under budget by $167,624.

Miscellaneous (89% under budget) – Application service charge expenses are lower than budgeted for.

Leases and Rentals (82% under budget) – Radio repeater site rental expenses are lower than budgeted for.

Canyon ADA Paratransit/Demand Response (25)

Revenues

Directly Generated Funds (259% over budget) – Access pass sales exceeded the budget by $5,947, reflecting a notable 33% increase in ridership between FY2022 and FY2023.

Federal Operating Assistance (24% under budget) – The budgeted amount of Federal funds in this division was insufficient to cover expenses, particularly for ACCESS services. Consequently, more local funds were utilized to offset expenses.

Local Operating Assistance (149% over budget) – ACCESS service expenses exceed the budget, leading to the recognition of more revenue to offset these costs. However, this is mitigated by demand-response and inter-county services being under budget.

Expenses

Total Canyon ADA Paratransit/Demand Response operating expenses are 4% over budget through QR-4.

Fringe Benefits (12% over budget) – This category is over budget due to how Canyon County expenses are allocated between division 24 and division 25. Overall, fringe benefit expenses for this system are under budget.

Professional Services (12% over budget) – This category is over budget due to how Canyon County expenses are allocated between division 24 and division 25. Overall, professional service expenses for this system are under budget.

Materials and Supplies (11% under budget) – This category is under budget due to how Canyon County expenses are allocated between division 24 and division 25. Overall, materials and supplies expenses for this system are over budget. This resulted from CNG price increases and inflation that were not anticipated when budgeting for this fiscal year.

Utilities (42% over budget) – Electricity, telecommunications, and natural gas expenses are higher than budget estimates. This resulted from natural gas price increases and inflation that were not anticipated when budgeting for this fiscal year.

Casualty and Liability (21% under budget) – This category is under budget due to how insurance expenses are allocated between the Ada County and Canyon County Systems. Overall, insurance expenses for these systems are under budget by $167,624.

Miscellaneous (83% under budget) – Training and travel expenses are lower than budgeted for.

Leases and Rentals (76% under budget) – Radio repeater site rental expenses are lower than budgeted for.

Canyon Inter-County (31)

<u>Revenues</u>

Directly Generated Funds (13% under budget) – Ridership program sales are $10,054 under budget and universal pass sales are $846 under budget.

Federal Operating Assistance (11% under budget) – Expenses in this division are under budget resulting in the need to recognize less revenue to offset expenses than budgeted for.

Local Operating Assistance (16% under budget) – Expenses in this division are under budget resulting in the need to recognize less revenue to offset expenses than budgeted for.

<u>Expenses</u>

Total Canyon Inter-County operating expenses are 12% under budget through QR-4.

Wages and Salaries (12% under budget) - This category is under budget due to operator and maintenance staffing shortages resulting in reduced payroll expenses.

Fringe Benefits (11% under budget) – This category is under budget due to staffing shortages resulting in reduced staff benefit expenses.

Professional Services (12% under budget) – Contract labor, operating contract, uniform and preventative maintenance expenses are lower than budgeted.

Utilities (19% over budget) – Electricity and natural gas expenses are higher than budget estimates. This resulted from natural gas price increases and inflation that were not anticipated when budgeting for this fiscal year.

Casualty and Liability (41% under budget) – This category is under budget due to how insurance expenses are allocated between the Ada County and Canyon County Systems. Overall, insurance expenses for these systems are under budget by $167,624.

Miscellaneous (93% under budget) – Training and app service charge expenses are lower than budgeted.

Leases and Rentals (83% under budget) – Radio repeater site rental expenses are lower than budgeted for.

TOPIC	FY2023 4th Quarter Operating Cash Balance Report
DATE	March 4, 2024
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request
The Executive Board will review and consider accepting the FY2023 4th Quarter Operating Cash Balance Report.

Summary
Attached to this memo is the operating cash balance analysis as of September 30, 2023.

The following items are important to note:

- The VRT general ledger cash balance was $1,348,543 at the end of September. Pending federal funds were $281,411. Pending federal funds are the result of utilizing local funds until federal funds become available for reimbursement.
- Overall, the total operating cash balance fell short of the cash balance benchmark by $976,154.

More Information
Attachments:
FY2023 4th Qtr. Operating Cash Balance Report

For detailed information contact: Jason Jedry, Chief Financial Officer, 208-258-2709, jjedry@valleyregionaltransit.org

Valley Regional Transit
Operating Cash Balance Analysis
September 30, 2023

VRT Operating		
GL Cash Balance at 9/30/23	$1,348,543	
Pending Federal Funds *(Note 2)*		$281,411
Total Cash Balance	**$1,348,543**	
Total Pending Federal Funds ***(Note 2)***		**$281,411**
Total Cash Balance Benchmark ***(Note 1)***	**$2,324,697**	

Note 1: Average of 2020, 2021 and 2022 at September 30

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

TOPIC	Payment Registers
DATE	March 4, 2024
STAFF MEMBER	Cameron Wells

Staff Recommendation/Request

The Executive Board will have the opportunity to review and consider accepting the December 16, 2023 to January 15,2024 and January 16, 2024 to February 15, 2024 payment registers.

Summary

Attached to this memo are lists detailing the bills that were presented, indicating the payee, the nature of services or materials provided, the claimed amount, and the amount paid.

It is important to note that all payments were processed by VRT's accounts payable department and each payment underwent thorough review and approval by VRT's Controller and CFO. Furthermore, before payments are released to vendors, all lists of payments undergo further review and audit by an additional staff accounting specialist as an additional control.

Idaho Code 40-2107(3) mandates that the payment register lists must bear the signature of the Executive Board Chair and be attested by the Secretary once they are accepted by the Executive Board.

More Information

Attachments:
Payment Register – December 16, 2023 to January 15,2024
Payment Register – January 16, 2024 to February 15, 2024

For detailed information contact: Cameron Wells, Controller, 208-258-2704, cwells@ridevrt.org

Payment Register 12/16/2023 - 01/15/2024

Payee	Payment Date	CheckNum	Amuont	Invoice Description
Access Idaho-26682	18-Dec-23	60472	$98.64	DL Searches
AdaRide.Com, LLC	08-Jan-24	ACH	$1,221.00	Access/Paratransit
Advanced Communications, Inc	20-Dec-23	ACH	$7,180.00	Phone system Maintenance & licensing
Alexander Clark Printing	18-Dec-23	60473	$687.00	Holiday bus route maps
Alexander Clark Printing	18-Dec-23	60473	$6,903.76	Route maps
Alexander Clark Printing	18-Dec-23	60473	$74.45	Business Cards
All-Pro Commercial Cleaning, LLC	18-Dec-23	ACH	$6,475.00	Janitorial Services
All-Pro Commercial Cleaning, LLC	08-Jan-24	ACH	$40.00	Janitorial Services - Men's bathroom
AMANI, MOHAMMAD HAFIZ	08-Jan-24	ACH	$107.47	Reimbursement - CWG
ANSAR, MUNIR	08-Jan-24	ACH	$212.44	Reimbursement - CWG
Asbury Automotive Group Inc.	08-Jan-24	ACH	$654.48	Diagnose & repair ST402
ASHBROOK, LEWIS M.	08-Jan-24	ACH	$63.59	Reimbursement - Shoes
Avero, LLC	11-Jan-24	ACH	$20,625.00	ERP Consulting Services
Avero, LLC	11-Jan-24	ACH	$10,740.00	ERP system consulting services
A-Z Bus Sales, Inc	18-Dec-23	ACH	$541.26	Misc parts
A-Z Bus Sales, Inc	18-Dec-23	ACH	$929.05	Vehicle Parts
A-Z Bus Sales, Inc	18-Dec-23	ACH	$239.26	Vehicle Parts
A-Z Bus Sales, Inc	08-Jan-24	ACH	$267.75	CNG Filters
A-Z Bus Sales, Inc	08-Jan-24	ACH	$189.29	Blower Assy
Barber, Richard P	18-Dec-23	ACH	$42.58	Volunteer Driver
Black Signs of Idaho, Inc.	08-Jan-24	ACH	$50.00	Rental Sign Back December
Boise Air Terminal	08-Jan-24	ACH	$9,240.50	Land Rent
Boise City Utility Billing	18-Dec-23	60474	$395.75	Garbage/recycle/water
Boise City Utility Billing	08-Jan-24	60488	$395.75	Trash/recylce/water
Boise Community Radio Project	18-Dec-23	ACH	$336.00	Radio Ads
Boise Municipal Health Care Trust	08-Jan-24	ACH	$69,668.79	Health Care premius
Boise Peterbilt	18-Dec-23	ACH	$534.06	Inventory Parts
Boise Peterbilt	08-Jan-24	ACH	$2,170.00	Inventory Parts
Boise State Public Radio	08-Jan-24	ACH	$740.00	Radio Ads
Bolen's Control House Inc.	08-Jan-24	ACH	$10.00	RADIO PARTS/ACCESSORIE
BORGESON, ERIK	08-Jan-24	ACH	$49.31	Reimbursement - Shoes
Brady Industries of Nevada, LLC	08-Jan-24	ACH	$692.13	Janitorial Supplies
BRADY, LISA	08-Jan-24	ACH	$2,164.24	Reimb Desk/bike summit
BRADY, LISA	08-Jan-24	ACH	$1,055.00	Reimb National Bike Sumit
BridgeTower OpCo, LLC	08-Jan-24	ACH	$4,500.00	Forum on the future sponsorship
Cable One Inc	18-Dec-23	60475	$227.76	Internet services 11/24-12/26
Cable One Inc	08-Jan-24	60489	$397.40	Internet/modem lease
Career Uniforms Partners	18-Dec-23	ACH	$414.90	Uniforms
Career Uniforms Partners	18-Dec-23	ACH	$82.90	Uniforms
Career Uniforms Partners	18-Dec-23	ACH	$25.45	Uniforms
Career Uniforms Partners	18-Dec-23	ACH	$51.95	Uniforms
Career Uniforms Partners	18-Dec-23	ACH	$51.95	Uniforms
Catapult3, Inc.	18-Dec-23	ACH	$2,085.00	Vehicle Graphics - Tail wrap
Catapult3, Inc.	08-Jan-24	ACH	$12,521.60	SIGNAGE INSTALLATION
Catapult3, Inc.	08-Jan-24	ACH	$978.40	SIGNAGE INSTALLATION
Catapult3, Inc.	08-Jan-24	ACH	$1,390.00	SIGNAGE INSTALLATION
Center for Transportation & Environment	08-Jan-24	ACH	$9,000.00	LoNo project
Center for Transportation & Environment	08-Jan-24	ACH	$9,000.00	Low No
CenturyLink	20-Dec-23	ACH	$158.99	Telecom Services12/7-01/06
Christensen, Inc	08-Jan-24	ACH	$7,618.58	Diesel Fuel
Christensen, Inc	08-Jan-24	ACH	$4,330.69	Unleaded Gas
Church of the Harvest	18-Dec-23	ACH	$23,292.92	Acquisition of Services
Church of the Harvest	08-Jan-24	ACH	$7,501.93	Aquicistion of services
City of Caldwell Water Department	08-Jan-24	60490	$75.24	11/24-12/23
City of Caldwell Water Department	08-Jan-24	60490	$126.27	11/24-12/23
City of Garden City	08-Jan-24	60491	$79.35	Water.garbage, sewer
Clean Energy	18-Dec-23	ACH	$600.00	Natural Gas
Clean Energy	18-Dec-23	ACH	$7,774.00	Quarterly Inspection (CNG)
Clean Energy	08-Jan-24	ACH	$7,774.00	Natural Gas
Clean Energy	08-Jan-24	ACH	$1,740.47	Natural Gas
CLEGG, ELAINE	08-Jan-24	ACH	$319.43	Reimb Food
CLEGG, ELAINE	08-Jan-24	ACH	$55.20	Travel PerDiem - Bus Coalition
Coach & Equipment Manufacturing, Inc	18-Dec-23	ACH	$564.35	Vehicle Parts
Commercial Tire, Inc	18-Dec-23	ACH	$163.05	lube/labor
Commercial Tire, Inc	18-Dec-23	ACH	$1,201.88	lub/prev. maint
Commercial Tire, Inc	18-Dec-23	ACH	$273.55	Lube/alignment/PMI service
Commercial Tire, Inc	18-Dec-23	ACH	$172.55	Lube/rotation
Commercial Tire, Inc	18-Dec-23	ACH	$1,444.80	Tires
Commercial Tire, Inc	18-Dec-23	ACH	$684.70	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$1,060.01	Tires

Commercial Tire, Inc	08-Jan-24	ACH	$199.50	Complete lube/labor
Commercial Tire, Inc	08-Jan-24	ACH	$309.55	Lube services & PMI Inspection
Commercial Tire, Inc	08-Jan-24	ACH	$308.00	Batteries
Commercial Tire, Inc	08-Jan-24	ACH	$200.67	Lube/break light/labor
Commercial Tire, Inc	08-Jan-24	ACH	$562.18	Lube/break rotor
Commercial Tire, Inc	08-Jan-24	ACH	$462.00	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$15.08	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$441.14	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$441.14	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$441.14	Tires
Commercial Tire, Inc	08-Jan-24	ACH	$1,367.40	Tires
Cummins Rocky Mountain, LLC	08-Jan-24	ACH	$313.20	Program ECM 614
Cummins Rocky Mountain, LLC	08-Jan-24	ACH	$708.92	Rebill for 2 Credits - B6S-19033 & B6S-19040
Curtis Clean Sweep	18-Dec-23	ACH	$110.00	Garage sweep & detail
CURTIS, JODI	08-Jan-24	60492	$50.00	Cell phone reimb - Jan
Custom Care Pest Services	08-Jan-24	ACH	$95.00	Pest Services - December
Day Wireless Systems	18-Dec-23	ACH	$624.00	Radio Site Rent
Day Wireless Systems	18-Dec-23	ACH	$364.00	Radio Site Rent
Delerrok, Inc.	18-Dec-23	ACH	$1,382.70	IFPS Non-Capital
Dero	08-Jan-24	ACH	$112.00	Pump head
DMC Sales	18-Dec-23	ACH	$1,032.30	Anti Freeze
DMC Sales	08-Jan-24	ACH	$86.63	Windshield Washer Solvent
Downtown Boise Association	19-Dec-23	60486	$5,000.00	Ice rink sponsorship
Dwaine S Lee, LLC	18-Dec-23	ACH	$195.50	Towing Service
Dwaine S Lee, LLC	08-Jan-24	ACH	$201.25	Towing Service
Dwaine S Lee, LLC	08-Jan-24	ACH	$143.75	Towing Service
Dwaine S Lee, LLC	08-Jan-24	ACH	$301.88	Towing Service
Ecolube Recovery, LLC.	18-Dec-23	ACH	$90.00	Parts Wash Lease
Ecolube Recovery, LLC.	08-Jan-24	ACH	$25.00	Oil Filter Disposal
EISENBERG, GREGG	08-Jan-24	ACH	$492.23	Holiday Party Supplies
EISENBERG, GREGG	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
ELLER, KELLY	08-Jan-24	ACH	$15.74	Holiday Party Supplies
ESKINS, MICHAEL	18-Dec-23	60476	$57.14	Reimbursement - Pants
ESKINS, MICHAEL	08-Jan-24	60493	$87.89	Reimbursement - Shoes
Fehr & Peers	08-Jan-24	ACH	$3,626.40	Intercity Connections/Multi-Model Study
First Transit	08-Jan-24	ACH	$28,230.65	Mgmnt fee's Ada/Canyon
Fleet Services	19-Dec-23	ACH	$2,454.71	Fuel
Fleet Services	19-Dec-23	ACH	$1,267.05	Fuel
Fleet Services	19-Dec-23	ACH	$496.34	Fuel
Fleet Services	10-Jan-24	ACH	$1,952.82	Fuel
Fleet Services	10-Jan-24	ACH	$1,325.84	Fuel
Fleet Services	10-Jan-24	ACH	$572.81	Fuel
Fleetpride, Inc	08-Jan-24	60494	$10.45	Pigtail
FOURTHSQUARE LLC	08-Jan-24	ACH	$104,781.00	ERP SW & Implemtation services
FOURTHSQUARE LLC	08-Jan-24	ACH	$34,927.00	ERP SW & Implementation Services
Gem State Paper & Supply	18-Dec-23	ACH	$228.85	Shop Supplies
Gem State Paper & Supply	08-Jan-24	ACH	$124.28	Shop Supplies
Gillig, LLC	18-Dec-23	ACH	$497.26	Vehicle
Gillig, LLC	18-Dec-23	ACH	$98.33	Vehicle
Gillig, LLC	18-Dec-23	ACH	$308.81	Vehicle
Gillig, LLC	18-Dec-23	ACH	$1,119.32	Vehicle
Gillig, LLC	18-Dec-23	ACH	$869.75	Vehicle
Gillig, LLC	18-Dec-23	ACH	$874.36	Vehicle
Gillig, LLC	08-Jan-24	ACH	$135.06	HVAC Filter
Gillig, LLC	08-Jan-24	ACH	$197.34	Wiper Arm, Saddle
Gillig, LLC	08-Jan-24	ACH	$1,207.46	Body Parts N612
Gillig, LLC	08-Jan-24	ACH	$1,326.12	Torque Rods
Gillig, LLC	08-Jan-24	ACH	$9,078.17	Front Cap N612
Gillig, LLC	08-Jan-24	ACH	$892.87	Body Parts N612
Gillig, LLC	08-Jan-24	ACH	$56.25	Idler Arm
Gillig, LLC	08-Jan-24	ACH	$798.60	Vehicle
Gillig, LLC	08-Jan-24	ACH	$85.09	Oil Pressure Gauge
Gillig, LLC	08-Jan-24	ACH	$535.74	Vehicle
GODFREY, KATHLEEN	08-Jan-24	ACH	$103.73	Reimb Lunch/Membership
GOETTL, CODY	08-Jan-24	ACH	$75.00	Reimb LAB License Renewal
Goff, Angie	08-Jan-24	60495	$14.83	Bags for Stuff the Bus
Grainger Inc	18-Dec-23	ACH	$207.03	Inventory Parts
Grainger Inc	18-Dec-23	ACH	$1,235.83	Inventory Parts
Grainger Inc	08-Jan-24	ACH	$121.95	Welding Goggles
Grainger Inc	08-Jan-24	ACH	$64.76	Inventory Parts
Grainger Inc	08-Jan-24	ACH	$28.32	Tube Marker
Grainger Inc	08-Jan-24	ACH	$316.96	Inventory Parts

Grainger Inc	08-Jan-24	ACH	$183.21	Paper Towel, Toilet Paper
GUEVARA, MONICA	08-Jan-24	60496	$150.00	Reimbursement - Shoes
HACKETT, ALEX	08-Jan-24	ACH	$100.00	Reimb LCI Membership
HASSAN, DEANNA	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
Hawley Troxell Ennis & Hawley	18-Dec-23	ACH	$738.00	Legal Services - Proterra
Hawley Troxell Ennis & Hawley	18-Dec-23	ACH	$709.50	Legal Services - RFP Review
Hawley Troxell Ennis & Hawley	08-Jan-24	ACH	$455.00	Legal Services - Proterra
Hawley Troxell Ennis & Hawley	08-Jan-24	ACH	$348.00	Legal Services - RFP
Helm LLC	08-Jan-24	60497	$800.00	Software Renewal
Hi - Line	08-Jan-24	ACH	$671.30	Air Brake Fittings, Hex Nuts
HILL, CHARLIE	18-Dec-23	ACH	$13.72	Reimb 2-way radio
HILL, CHARLIE	08-Jan-24	ACH	$140.00	Reimb membership
Hot Shots, Inc.	18-Dec-23	ACH	$1,112.08	Courier Services
Idaho Power	18-Dec-23	ACH	$717.77	Utilities 11/14-12/13
Idaho Power	20-Dec-23	ACH	$2,848.68	Utilities 11/14-12/13
Idaho Power	08-Jan-24	ACH	$13,026.91	Utilities
Idaho Power	11-Jan-24	ACH	$1,625.61	Utilities 12/2-1/2
Idaho Power	11-Jan-24	ACH	$38,837.00	MSS Electrical - charging station
Idaho Records Management, LLC	18-Dec-23	ACH	$45.00	Services
Impact Home Services	18-Dec-23	ACH	$189.00	Pest control
Intermountain Communications of	08-Jan-24	ACH	$424.00	Redio Project
Intermountain Communications of	08-Jan-24	ACH	$511.50	Radio Project
Intermountain Communications of	08-Jan-24	ACH	$1,260.00	Radio Project
Intermountain Gas	18-Dec-23	ACH	$394.45	Utilities 11/9-12/8
Intermountain Gas	18-Dec-23	ACH	$3,211.13	Utilities 11/8-12/8
Intermountain Gas	08-Jan-24	ACH	$18,709.54	Utilities
Intermountain Gas	08-Jan-24	ACH	$1,636.06	Utilities 11/20-12/17
Intermountain Gas	08-Jan-24	ACH	$200.96	Utilities 11/21-12/19
INTERMOUNTAIN HOME SERVICES, LLC	18-Dec-23	ACH	$1,609.00	Plumbing Service
INTERMOUNTAIN HOME SERVICES, LLC	08-Jan-24	ACH	$1,509.00	Pumping O/W Separators
INTERMOUNTAIN HOME SERVICES, LLC	08-Jan-24	ACH	$1,309.00	Plumbing Service
Interstate Fre Sales and Service, LLC	08-Jan-24	60498	$3,561.55	Fire Extinguisher Services
JABLONSKI, DANIEL	08-Jan-24	60499	$150.00	Reimbursement - Shoes
Jacobs Engineering Group, Inc.	18-Dec-23	ACH	$49,047.24	Spring Construction - Orchard
Jarrett Walker & Associates, LLC	08-Jan-24	ACH	$2,685.71	Update system map/brochures
Jeremy Ricky	18-Dec-23	ACH	$925.96	Purchase Transportation
Jeremy Ricky	18-Dec-23	ACH	$18,253.28	Purchase Transportation - ADA
Jeremy Ricky	18-Dec-23	ACH	$4,004.76	Purchase Transportation- Canyon
Jeremy Ricky	08-Jan-24	ACH	$674.88	CC VA Shuttle
Jeremy Ricky	08-Jan-24	ACH	$20,309.36	Ada County Rides to Wellness
Jeremy Ricky	08-Jan-24	ACH	$4,126.12	CC Rides to Wellness
JoPaul & Sons LLC	20-Dec-23	ACH	$28.00	Fleet vehicle washes
JoPaul & Sons LLC	20-Dec-23	ACH	$35.00	Fleet vehicle washes
KABIRIGI, LWABOSHI	18-Dec-23	60477	$22.84	Reimbursement - Shoes
Karcher Auto Parts	08-Jan-24	ACH	$412.37	Spark Plug Threader
Karcher Auto Parts	08-Jan-24	ACH	$44.44	Threadlocker
Karcher Auto Parts	08-Jan-24	ACH	($37.37)	Sprak Plug Rethreader Return
Karcher Auto Parts	08-Jan-24	ACH	$22.57	Brake Fluid
Karcher Auto Parts	08-Jan-24	ACH	$19.26	Thread Sealant
Karcher Auto Parts	08-Jan-24	ACH	$81.90	Auto coolant
Kenworth Sales	08-Jan-24	ACH	$125.60	Inventory Parts
Kenworth Sales	08-Jan-24	ACH	$12.30	Seal
Kenworth Sales	08-Jan-24	ACH	($12.50)	Sensor Core Credit
Kenworth Sales	08-Jan-24	ACH	$356.87	Pump
Kenworth Sales	08-Jan-24	ACH	($356.87)	Pump Returned
Kenworth Sales	08-Jan-24	ACH	($12.50)	Core Credit - Org Inv # 011P18115
KLEMENTSON, LUTHER	08-Jan-24	ACH	$58.30	Reimbursement - Pants
KRONENBITTER, FRANK	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
KROUPA, KRISTINA	08-Jan-24	ACH	$17.23	Holiday Party Supplies
KROUPA, KRISTINA	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
Kuna Senior Citizen Inc	18-Dec-23	ACH	$3,386.79	Acquisition of Services
Language Line Solutions	18-Dec-23	ACH	$78.50	Translations
Leonard Petroleum Equipment, LLC	08-Jan-24	60500	$391.37	Fix RPM Hose Reel
Lithia Motors Payment Processing	18-Dec-23	ACH	$79.45	Inventory Parts
Lithia Motors Payment Processing	18-Dec-23	ACH	$139.98	Inventory Parts
Lithia Motors Payment Processing	18-Dec-23	ACH	$40.85	Inventory Parts
Lithia Motors Payment Processing	18-Dec-23	ACH	$187.22	Inventory Parts
Lithia Motors Payment Processing	08-Jan-24	ACH	$19.17	Thermostat
Lithia Motors Payment Processing	08-Jan-24	ACH	$305.67	Engine Mounts
Lithia Motors Payment Processing	08-Jan-24	ACH	$498.92	Filters
Lithia Motors Payment Processing	08-Jan-24	ACH	$18.54	Air Filters
Lithia Motors Payment Processing	08-Jan-24	ACH	$43.15	Power Steering Hose

Lithia Motors Payment Processing	08-Jan-24	ACH	$938.80	Drag Link, Tie Rods
Lithia Motors Payment Processing	08-Jan-24	ACH	$29.05	PCV Valve Hose
Lithia Motors Payment Processing	08-Jan-24	ACH	$450.18	Calipers
Lithia Motors Payment Processing	08-Jan-24	ACH	$63.24	Visor
Lithia Motors Payment Processing	08-Jan-24	ACH	$391.48	Gaskets, Water Pump
Lithia Motors Payment Processing	08-Jan-24	ACH	$37.68	Harmonic Balancer
Lithia Motors Payment Processing	08-Jan-24	ACH	$305.67	Engine Mounts
Lithia Motors Payment Processing	08-Jan-24	ACH	$633.52	Inventory Parts
Lithia Motors Payment Processing	08-Jan-24	ACH	$75.16	Inventory Parts
Lithia Motors Payment Processing	08-Jan-24	ACH	($60.00)	Core Credit
Lithia Motors Payment Processing	08-Jan-24	ACH	($100.00)	Caliper Core Credit
Lithia Motors Payment Processing	08-Jan-24	ACH	($30.00)	Alternator Core Credit
Lithia Motors Payment Processing	11-Jan-24	ACH	$1,547.52	Parts & Labor repair ST310
Lithia Motors Payment Processing	11-Jan-24	ACH	$1,492.37	Parts & Labor repair ST310
Loomis Armored US, LLC	18-Dec-23	ACH	$498.60	Armored Car Service
Lotus Boise Corp	18-Dec-23	ACH	$250.00	Radio Ads
Lotus Boise Corp	18-Dec-23	ACH	$250.00	Radio Ads
Lowes Home Improvement	18-Dec-23	ACH	$115.47	Shop Supplies
Lowes Home Improvement	18-Dec-23	ACH	$154.06	Shop Supplies
Lowes Home Improvement	18-Dec-23	ACH	$631.29	Shop Supplies
Lowes Home Improvement	08-Jan-24	ACH	$341.88	Shop Supplies
Lowes Home Improvement	08-Jan-24	ACH	$82.43	Connectors N614
Lowes Home Improvement	08-Jan-24	ACH	$8.53	Latex and Paint remover
Lowes Home Improvement	08-Jan-24	ACH	$142.61	Shop Supplies
Lyft, Inc	18-Dec-23	ACH	$1,916.89	Emerging Mobility: Transit connections
Lyft, Inc	18-Dec-23	ACH	$1,850.03	Emerging Mobility: Transit Connections
Lyft, Inc	18-Dec-23	ACH	$623.90	Emerging Mobility: Transit Connections
MAXWELL, WILLIAM GORDON	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
McLarens, LLC	18-Dec-23	ACH	$5,800.00	Premiums
Melba Valley Senior Center	18-Dec-23	ACH	$6,871.59	Acquisition of Services
Melba Valley Senior Center	08-Jan-24	ACH	$8,657.55	Acquisition of Services
MENDEZ, JOE	18-Dec-23	60478	$37.35	Reimbursement - CWG
Metal Men Inc	18-Dec-23	ACH	$200.00	Powdercoating
Metro Community Services	18-Dec-23	ACH	$44,120.08	Acquisition of Services
Model 1 Commercial Vehicles, Inc	08-Jan-24	ACH	$119,400.00	Replacement Vehicle
Motion & Flow Control Products	08-Jan-24	ACH	$148.45	Inventory Parts
Motion & Flow Control Products	08-Jan-24	ACH	$463.26	Inventory Parts
MURSALOV, ISLOM	08-Jan-24	ACH	$150.00	Reimbursement - Shoes
MURSALOV, ISLOM	08-Jan-24	ACH	$111.55	Reimbursements - Belts
Napa Auto Parts	18-Dec-23	ACH	$149.46	Vehicle Parts
Napa Auto Parts	18-Dec-23	ACH	$127.74	Vehicle Parts
Napa Auto Parts	08-Jan-24	ACH	$210.22	Vehicle Parts
Napa Auto Parts	08-Jan-24	ACH	$56.37	Vehicle Parts
NDM Technologies	18-Dec-23	ACH	$25,381.49	Renew of Firewall Services/backups
New Flyer Parts	18-Dec-23	ACH	$459.96	Inventory Parts
Noregon Systems, LLC	08-Jan-24	ACH	$540.00	Allison DOC Renewal
Noregon Systems, LLC	08-Jan-24	ACH	$540.00	Allison DOC Renewal
ODP Business Solutions, LLC	18-Dec-23	ACH	$32.00	Office Supplies
ODP Business Solutions, LLC	18-Dec-23	ACH	$73.00	Office Supplies
ODP Business Solutions, LLC	18-Dec-23	ACH	$16.19	Office Supplies
ODP Business Solutions, LLC	18-Dec-23	ACH	$51.99	Office Supplies
ODP Business Solutions, LLC	18-Dec-23	ACH	$53.28	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$18.33	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$6.17	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$6.48	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$72.99	Blank checks
ODP Business Solutions, LLC	08-Jan-24	ACH	$198.90	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$28.93	Office Supplies
ODP Business Solutions, LLC	08-Jan-24	ACH	$11.47	Calendar
ODP Business Solutions, LLC	08-Jan-24	ACH	$31.99	Calendar
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$6.14	Oil Cooler Gasket
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$170.76	Idler Pulley, Wire Plug
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	($49.00)	Hydro Boost Core Return
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$235.73	Throttle Body
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$55.41	Cylinder Head Repair Kit
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	($237.19)	Throttle Body & Wire Plug Return
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$119.99	Hole Repair Kit
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$15.99	Threadlocker
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$35.41	Turn Signal Switch
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	($55.41)	Cylinder Head Repair Kit
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$5.70	Washers
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$6.38	Pin Boot Kit

O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$11.79	Heater Hoses
O'Reilly Auto Enterprises, LLC	08-Jan-24	ACH	$100.20	Spark Plug
Pacific Office Automation	08-Jan-24	ACH	$589.18	Printer/copier Leases
Pape Ventures, Inc.	18-Dec-23	ACH	$5,580.00	Medio.os subscription
Paragon Consulting, Inc	18-Dec-23	ACH	$2,240.00	18th St. / State St Premium
Paragon Consulting, Inc	18-Dec-23	ACH	$1,360.00	18th St. / State St Premium
Paragon Consulting, Inc	20-Dec-23	ACH	$1,280.00	General engineering contract
Parma Senior Center	08-Jan-24	ACH	$3,227.52	Acquisition of Services
PNG Media LLC	18-Dec-23	60479	$209.06	Legal notice
Primary Health Medical Group, LLC	08-Jan-24	60501	$255.00	DOT Physicals
Primary Health Medical Group, LLC	08-Jan-24	60501	$255.00	DOT Physicals
ProPeople	18-Dec-23	ACH	$1,497.36	Temp Wage
ProPeople	18-Dec-23	ACH	$2,463.75	Temp Wages
ProPeople	18-Dec-23	ACH	$1,101.00	Temp Wages
ProPeople	18-Dec-23	ACH	$1,034.94	Temp Wages
ProPeople	18-Dec-23	ACH	$1,852.69	Temp Wages
ProPeople	18-Dec-23	ACH	$880.00	Temp Wages
ProPeople	08-Jan-24	ACH	$1,464.33	Temp Wages
ProPeople	08-Jan-24	ACH	$1,101.00	Temp Wages
ProPeople	08-Jan-24	ACH	$1,101.00	Temp Wages
ProPeople	08-Jan-24	ACH	$1,253.16	Temp Wages
Proterra Operating Company, Inc	18-Dec-23	ACH	$152.25	Vehicle
Proterra Operating Company, Inc	18-Dec-23	ACH	$199.80	Vehicle
Proterra Operating Company, Inc	18-Dec-23	ACH	$2,236.11	Battery Lease
Proterra Operating Company, Inc	18-Dec-23	ACH	$2,236.11	Battery Lease
Proterra Operating Company, Inc	18-Dec-23	ACH	$3,597.23	Battery Leases
Proterra Operating Company, Inc	08-Jan-24	ACH	$11,666.68	Battery Leases
Proterra Operating Company, Inc	08-Jan-24	ACH	$11,666.68	Battery Leases
Quench USA, Inc	18-Dec-23	ACH	$289.95	Water Rental
RDK Corporation	18-Dec-23	ACH	$160.00	Background Checks
RDK Corporation	18-Dec-23	ACH	$240.00	Background checks
Romaine Electric Corporation	18-Dec-23	ACH	$974.96	Vehicle Parts
Royce Industries, LLC	18-Dec-23	60480	$382.00	Bus Wash Repair
Sage Supply, Inc	18-Dec-23	ACH	$546.00	Ice Melt
Sage Supply, Inc	18-Dec-23	ACH	$418.60	Ice Melt
SAMG Occupational Med - Emerald	18-Dec-23	60481	$280.00	Drug Screen/Physicals
SAMG Occupational Med - Emerald	18-Dec-23	60481	$150.00	Drug Screen/Physicals
Security Gate Systems, LLC	18-Dec-23	ACH	$250.00	Diiagnose Arm at MSS
Shorangaze, Pordel	08-Jan-24	ACH	$218.66	Reimbursement - CWG
Shred-It USA- LLC	18-Dec-23	ACH	$127.14	Document Shredding
Shred-It USA- LLC	08-Jan-24	ACH	$133.36	Document Shredding
SIJ Holdings, LLC.	18-Dec-23	ACH	$110.80	Legal Notices
Smith Power Products, Inc	18-Dec-23	ACH	$5.80	Inventory Parts
Smith Power Products, Inc	18-Dec-23	ACH	$71.11	Inventory Parts
Smith Power Products, Inc	18-Dec-23	ACH	$468.65	Inventory Parts
Smith Power Products, Inc	18-Dec-23	ACH	$14.18	Inventory Parts
Smith Power Products, Inc	18-Dec-23	ACH	$893.50	Inventory Parts
SMITH, JOSHUA	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
Sportworks Global LLC	08-Jan-24	ACH	$164.30	Bushings
Star Senior Center	08-Jan-24	ACH	$5,426.16	Acquisition of Services
State of ID DOPL Elevators	20-Dec-23	60487	$125.00	Elevator License
State of ID DOPL Elevators	20-Dec-23	60487	$125.00	Elevator License
Stoltz Marketing Group, Inc	18-Dec-23	ACH	$32,085.35	Account Admin/Website support
Stoltz Marketing Group, Inc	18-Dec-23	ACH	$210.00	VRT City Go Website branding
Supportive Housing & Innovative Partners	18-Dec-23	ACH	$30,755.14	Acquisition of Services
Tacoma Screw Products Inc.	18-Dec-23	ACH	$8.46	Nuts & Bolts
Tacoma Screw Products Inc.	18-Dec-23	ACH	$165.97	Nuts & Bolts
Tacoma Screw Products Inc.	18-Dec-23	ACH	$16.01	Nuts & Bolts
Tacoma Screw Products Inc.	08-Jan-24	ACH	$345.50	Nuts & Bolts
Tait & Associates, Inc	18-Dec-23	ACH	$8,587.50	HDTC Artecture
The Bus Coalition	18-Dec-23	60482	$750.00	Membership Renewal
The Car Park, LLC	11-Jan-24	ACH	$1,575.00	Parking passes
The Car Park, LLC	12-Jan-24	ACH	$1,650.00	Parking passes
Thompson and Associates, Inc.	08-Jan-24	ACH	$3,569.03	HR Consulting
Townsquare Media Boise	08-Jan-24	ACH	$1,650.00	Ads
Transpo Group USA, Inc.	18-Dec-23	ACH	$822.28	Consulting Services
Transpo Group USA, Inc.	08-Jan-24	ACH	$11,905.00	Consulting Services
Transtar Industries, Inc.	18-Dec-23	60483	$224.98	Vehicle Parts
Transtar Industries, Inc.	08-Jan-24	60502	$37.68	Vehicle Parts
Transtar Industries, Inc.	08-Jan-24	60502	$59.95	Vehicle Parts
Treasure Valley Coffee	18-Dec-23	ACH	$98.00	Coffee - MSS
Treasure Valley Coffee	18-Dec-23	ACH	$199.28	Coffee - Orchard

Treasure Valley Coffee	08-Jan-24	ACH	$28.40	Orchard - Water Cooler
Treasure Valley Coffee	08-Jan-24	ACH	$100.79	MSS - Coffee
Treasure Valley Coffee	08-Jan-24	ACH	$191.18	Coffee, Creamer, Sugar
Treasure Valley Transit	18-Dec-23	ACH	$20,368.00	Sub-recipient
Treasure Valley Transit	18-Dec-23	ACH	$19,646.00	Sub-recipient
TruckPro Holding Corporation	08-Jan-24	60503	$724.98	Vehicle Parts
UniFirst Acct# 1395966	08-Jan-24	ACH	$98.22	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	08-Jan-24	ACH	$73.62	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	08-Jan-24	ACH	$73.62	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	08-Jan-24	ACH	$73.62	Mats, Cloths, Uniforms
UniFirst Acct# 1410130	18-Dec-23	ACH	$143.04	Laundry Services
UniFirst Acct# 1410130	18-Dec-23	ACH	$169.59	Laundry Services
UniFirst Acct# 1410130	18-Dec-23	ACH	$142.17	Laundry Services
UniFirst Acct# 1410130	08-Jan-24	ACH	$142.17	Laundry Services
UniFirst Acct# 1410130	08-Jan-24	ACH	$147.12	Laundry Services
United Auto Upholstery	18-Dec-23	60484	$350.00	Van Seat Repair
United Site Services of Nevada, Inc.	18-Dec-23	ACH	$278.60	Restroom Rental
USAble Life	08-Jan-24	ACH	$2,199.14	Llife Ins. Premiums
Verizon Wireless	08-Jan-24	60504	$51.45	Cell Phone Service
Verizon Wireless	08-Jan-24	60504	$2,966.16	Cell Phone Service
Verizon Wireless	08-Jan-24	60504	$387.24	Cell Phone Service
Verizon Wireless	08-Jan-24	60504	$92.17	Cell Phone Service
Verizon Wireless	08-Jan-24	60504	$1,634.05	Cell Phone Service
Verizon Wireless	08-Jan-24	60504	$180.08	Cell Phone Service
Via Transportation, Inc.	11-Jan-24	ACH	$6,150.00	Demand response scheduling SW
WASHINGTON, CORRIE	18-Dec-23	ACH	$100.00	Gift Cards Transportation Trivia
WASHINGTON, CORRIE	08-Jan-24	ACH	$50.00	Cell phone reimb - Jan
WCF National Insurance Company	09-Jan-24	ACH	$14,051.80	Insurance Premiums
Wienhoff Drug Testing	18-Dec-23	60485	$355.00	Drug Test
Wienhoff Drug Testing	08-Jan-24	60505	$660.00	Drug Testing
William (Travis) Fremont	11-Jan-24	ACH	$1,742.30	R2W - Canyon County
William (Travis) Fremont	11-Jan-24	ACH	$17,957.15	R2W - ADA
William (Travis) Fremont	11-Jan-24	ACH	$327.84	VA Shuttle
William (Travis) Fremont	11-Jan-24	ACH	$99.95	VA Shuttle
William Beard	08-Jan-24	ACH	$407.00	Bus Washing
William Beard	08-Jan-24	ACH	$203.00	Bus Washing
WSP USA Inc.	18-Dec-23	ACH	$8,093.60	HDTC Engineering
WSP USA Inc.	08-Jan-24	ACH	$3,652.94	HDTC CEI Oncall Engineering
YBNOW LLC	08-Jan-24	ACH	$7,227.10	Ada R2W
YBNOW LLC	08-Jan-24	ACH	$894.80	VA Shuttle
			$1,178,661.31	

ACCEPTED:

CHAIR OF EXECUTIVE BOARD

ATTEST:

SECRETARY/TREASURER

Payment Register 01/16/2024 - 02/15/2024

Payee	Payment Date	CheckNum	Amount	Invoice Description
Access Idaho-26682	29-Jan-24	60506	$69.92	DL Searches
ACHD Commuteride	14-Feb-24	60526	$25,487.35	Transportation Consultant
Adame Construction Inc.	14-Feb-24	ACH	$8,000.00	Installation of 3 shelters
Adobe, Inc.	29-Jan-24	ACH	$67.70	Adobe Subscription
Alexander Clark Printing	29-Jan-24	60507	$195.00	VRT Holiday Cards
Alexander Clark Printing	14-Feb-24	60527	$975.00	ACCESS Passes
All-Pro Commercial Cleaning, LLC	29-Jan-24	ACH	$6,475.00	Janitorial Services
All-Pro Commercial Cleaning, LLC	14-Feb-24	ACH	$80.00	Janitorial Services - MSS
Alternative Hose	14-Feb-24	ACH	$122.80	CNG Hose
AMAZON.COM SERVICES, INC.	29-Jan-24	ACH	$110.52	Deicing heating cable/extension cord
American Mechanical Corp	29-Jan-24	ACH	$900.00	Yearly service contract for MSS
American Mechanical Corp	29-Jan-24	ACH	$595.00	HVAC Services
American Mechanical Corp	29-Jan-24	ACH	$255.00	Get Shop Exhaust Fan going
Anthony, Elizabeth	14-Feb-24	ACH	$277.07	Volunteer Driver
APTA	29-Jan-24	60508	$26,000.00	Membership dues
Automotive Service Equip	14-Feb-24	ACH	$195.00	Service Call
Automotive Service Equip	14-Feb-24	ACH	$636.14	Service Call
A-Z Bus Sales, Inc	29-Jan-24	ACH	$299.10	Vehicle Parts
A-Z Bus Sales, Inc	29-Jan-24	ACH	$98.35	Rocker Door Switch
A-Z Bus Sales, Inc	29-Jan-24	ACH	$72.17	Filter
A-Z Bus Sales, Inc	29-Jan-24	ACH	$110.90	Spill Kits
A-Z Bus Sales, Inc	14-Feb-24	ACH	$320.59	Vehicle Parts
A-Z Bus Sales, Inc	14-Feb-24	ACH	$246.39	CNG Filter Kit
A-Z Bus Sales, Inc	14-Feb-24	ACH	$140.47	Egress latch kits
A-Z Bus Sales, Inc	14-Feb-24	ACH	$289.70	Mirror Switch Kit
A-Z Bus Sales, Inc	14-Feb-24	ACH	$2,614.28	CNG Shut Off Valve
Barber, Richard P	14-Feb-24	ACH	$31.44	Volunteer Driver
Boise Air Terminal	14-Feb-24	ACH	$9,240.50	Land Rent
Boise City Utility Billing	14-Feb-24	60528	$370.84	Utility
Boise Community Radio Project	29-Jan-24	ACH	$336.00	Radio Ads
Boise Municipal Health Care Trust	14-Feb-24	ACH	$69,157.19	Medical/Dental premiums
Boise Peterbilt	14-Feb-24	ACH	$317.52	Inventory Parts
Boise State Public Radio	29-Jan-24	ACH	$1,070.00	Radio Ads
Boise State University	14-Feb-24	ACH	$14,178.00	Sub-recipient - ref. #113950
BORGESON, ERIK	14-Feb-24	ACH	$59.32	Reimbursement - Pants
BRATCHER, JAMES	29-Jan-24	60509	$85.84	Reimbursement - Shoes
BULEN, PHILLIP W.	14-Feb-24	60529	$89.99	Reimbursement - DOT Physical
BURRELL, LAPRIEST	29-Jan-24	60510	$105.67	Reimbursement - Shoes
CAMPBELL, WAYDE	14-Feb-24	ACH	$170.10	Reimbursement - Shoes
Career Uniforms Partners	29-Jan-24	ACH	$121.35	Uniforms
Career Uniforms Partners	29-Jan-24	ACH	$419.80	Uniforms
Career Uniforms Partners	29-Jan-24	ACH	$465.80	Uniforms
Career Uniforms Partners	29-Jan-24	ACH	$51.95	Uniforms
Career Uniforms Partners	29-Jan-24	ACH	$53.95	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$234.50	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$117.25	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$82.90	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$195.90	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$405.00	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$395.10	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$65.90	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$228.65	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$30.95	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$256.45	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$119.85	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$143.30	Uniforms
Career Uniforms Partners	14-Feb-24	ACH	$480.25	Uniforms
Catapult3, Inc.	14-Feb-24	ACH	$675.00	Removal of wraps on Harvest vans
Center for Transportation & Environment	14-Feb-24	ACH	$9,000.00	LowNo
CenturyLink	29-Jan-24	ACH	$348.88	Telecom Services 12/25-1/24
CenturyLink	29-Jan-24	ACH	$263.23	Telecom Services 12/22-1/21
CenturyLink	29-Jan-24	ACH	$53.56	Telecom Services12/22-1/21
CenturyLink	29-Jan-24	ACH	$328.80	Telecom Services 12/25-1/24
CenturyLink	29-Jan-24	ACH	$159.07	Telecom Services
Christensen, Inc	14-Feb-24	ACH	$4,575.87	Unleaded Gasoline
Christensen, Inc	14-Feb-24	ACH	$3,891.80	Engine Oil
Christensen, Inc	14-Feb-24	ACH	$303.80	Grease
City of Caldwell Water Department	14-Feb-24	60530	$71.11	12/24-1/23 Water/Sewer/st light

City of Caldwell Water Department	14-Feb-24	60530	$126.27	12/24-1/23 Garbage
City of Garden City	14-Feb-24	60531	$69.97	Garbage/water/sewer
CLAMPITT, BRENT	29-Jan-24	ACH	$259.54	Reimbursement - Tools
Clean Energy	29-Jan-24	ACH	$13,234.10	Clean Energy 12/1 - 12/31/2023
Clean Energy	29-Jan-24	ACH	$285.00	Natural Gas
Clean Energy	14-Feb-24	ACH	$15,800.86	Natural Gas 1/1 - 1/31/2024
Clean Energy	14-Feb-24	ACH	$970.00	Natural Gas
Clean Energy	14-Feb-24	ACH	$490.47	Natural Gas
CLEGG, ELAINE	29-Jan-24	ACH	$186.30	PerDiem APTA CEO Forum
CLEGG, ELAINE	29-Jan-24	ACH	$181.70	PerDiem FRA LD Rail Wkng Grp
Coach & Equipment Manufacturing, Inc	29-Jan-24	ACH	$239.26	Vehicle Parts
Commercial Tire, Inc	29-Jan-24	ACH	$248.05	Lube Service/tire rotation/labor
Commercial Tire, Inc	29-Jan-24	ACH	$1,007.16	Lube service/rotation/labor
Commercial Tire, Inc	29-Jan-24	ACH	$199.50	Lube/labor
Commercial Tire, Inc	29-Jan-24	ACH	$2,390.82	PM Insp/lube/misc services
Commercial Tire, Inc	29-Jan-24	ACH	$1,133.56	Lube/PMI Inspection/repairs
Commercial Tire, Inc	29-Jan-24	ACH	$173.50	lube/PMI Inspection
Commercial Tire, Inc	29-Jan-24	ACH	$677.45	Lube/front break services
Commercial Tire, Inc	29-Jan-24	ACH	$116.90	Flat Repair, Aft Hrs Svc Call
Commercial Tire, Inc	29-Jan-24	ACH	$30.16	Flat Repair N2513
Commercial Tire, Inc	29-Jan-24	ACH	$308.00	Tires
Commercial Tire, Inc	29-Jan-24	ACH	$1,369.40	Tires
Commercial Tire, Inc	30-Jan-24	ACH	$248.05	Lube Service/tire rotation/labor
Commercial Tire, Inc	30-Jan-24	ACH	$1,007.16	Lube service/rotation/labor
Commercial Tire, Inc	30-Jan-24	ACH	$0.45	Lube
Commercial Tire, Inc	30-Jan-24	ACH	$199.50	Lube/labor
Commercial Tire, Inc	30-Jan-24	ACH	$2,390.82	PM Insp/lube/misc services
Commercial Tire, Inc	30-Jan-24	ACH	$1,133.56	Lube/PMI Inspection/repairs
Commercial Tire, Inc	30-Jan-24	ACH	$173.50	lube/PMI Inspection
Commercial Tire, Inc	30-Jan-24	ACH	$677.45	Lube/front break services
Commercial Tire, Inc	30-Jan-24	ACH	$116.90	Flat Repair, Aft Hrs Svc Call
Commercial Tire, Inc	30-Jan-24	ACH	$30.16	Flat Repair N2513
Commercial Tire, Inc	30-Jan-24	ACH	$308.00	Tires
Commercial Tire, Inc	30-Jan-24	ACH	$1,369.40	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$230.90	Battery Replacement
Commercial Tire, Inc	14-Feb-24	ACH	$1,230.61	Lube/PMI Serivce/installation
Commercial Tire, Inc	14-Feb-24	ACH	$377.81	Heater maintenance
Commercial Tire, Inc	14-Feb-24	ACH	$173.60	Lube, PMI services
Commercial Tire, Inc	14-Feb-24	ACH	$35.53	turn signal bulbs
Commercial Tire, Inc	14-Feb-24	ACH	$1,334.32	8D AGM Gel Battery
Commercial Tire, Inc	14-Feb-24	ACH	$1,614.78	Tires N611
Commercial Tire, Inc	14-Feb-24	ACH	$362.54	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$1,537.38	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$1,537.38	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$15.08	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$328.35	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$1,537.38	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$73.63	Headlamp, marker light, wiper blade
Commercial Tire, Inc	14-Feb-24	ACH	$218.00	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$3,152.16	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$32.00	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$1,614.78	Tires
Commercial Tire, Inc	14-Feb-24	ACH	$175.00	Tires
COMPASS	29-Jan-24	ACH	$2,267.00	Board XMAS Luncheon
Cummins Rocky Mountain, LLC	14-Feb-24	ACH	$1,659.76	Rod Bearings
Cummins Rocky Mountain, LLC	14-Feb-24	ACH	($853.33)	Rod Bearing Set Returned
Curtis Clean Sweep	29-Jan-24	ACH	$220.00	Sweep & Detail MSS
CURTIS, JODI	14-Feb-24	60532	$50.00	Employee Reimbursement
Custom Care Pest Services	14-Feb-24	ACH	$95.00	Pest Control Service
Cybersource Corporation	29-Jan-24	ACH	$310.00	Monthly Maintainace/support
David Gregory Sherman	29-Jan-24	60511	$250.00	Windshield Repairs
David Gregory Sherman	29-Jan-24	60511	$45.00	Windshield Repairs
Day Wireless Systems	29-Jan-24	ACH	$364.00	Radio Site Rent
Day Wireless Systems	29-Jan-24	ACH	$624.00	Radio Site Rent
Day Wireless Systems	14-Feb-24	ACH	$1,456.00	Cancellation Fee
Delerrok, Inc.	29-Jan-24	ACH	$1,227.90	IFPS Non-Capitol
Dennis Dillon Auto Park	29-Jan-24	ACH	$2,276.84	Vehicle Repairs/labor
Dillon Toyota Lifts	14-Feb-24	ACH	$172.54	Fork Lift Inspection
Discountcell, Inc	29-Jan-24	60512	$13,397.70	Net Cloud services for craddle points
DMC Sales	14-Feb-24	ACH	$135.68	Windshield Washer Fluid
Dwaine S Lee, LLC	29-Jan-24	ACH	$118.45	Towing Service

Dwaine S Lee, LLC	29-Jan-24	ACH	$356.50	Towing Service
Dwaine S Lee, LLC	29-Jan-24	ACH	$155.25	Towing Service
Dwaine S Lee, LLC	29-Jan-24	ACH	$178.00	Towing Service
Dwaine S Lee, LLC	14-Feb-24	ACH	$201.25	Towing Service
Ecolube Recovery, LLC.	29-Jan-24	ACH	$25.00	Oil Filter Disposal
Ecolube Recovery, LLC.	14-Feb-24	ACH	$90.00	Parts Wash Lease
Eide Bailly LLP	14-Feb-24	ACH	$54,900.00	ACCOUNTING SERVICES
EISENBERG, GREGG	14-Feb-24	ACH	$50.00	Reimb Cell
Esri Inc.	14-Feb-24	ACH	$1,315.00	SOFTWARE
ETA Phi Systems, Inc.	29-Jan-24	ACH	$7,671.70	O&M Costs Regional CAD/AVL system
ETA Phi Systems, Inc.	14-Feb-24	ACH	$7,671.70	O&M Costs fo CAD/AVL system
Everbase Solutions LLC	14-Feb-24	ACH	$3,410.00	Work at MSS
FASTENAL	29-Jan-24	ACH	$184.77	Vests for drivers
First Transit	14-Feb-24	ACH	$28,230.65	Ada/Canyon Mgmnt Fee's
Fisher's Document Systems, Inc.	29-Jan-24	ACH	$4,625.00	Laserfiche Annual SW LICENSE
Fleet Services	15-Feb-24	ACH	$6,600.91	Fuel
Fleet Services	15-Feb-24	ACH	$1,169.70	Fuel
Fleet Services	15-Feb-24	ACH	$500.00	Fuel
GATES, MARTIN	14-Feb-24	ACH	$48.74	Reimbursement - Pants
Gem State Paper & Supply	14-Feb-24	ACH	$62.14	Shop Supplies
Gem State Paper & Supply	14-Feb-24	ACH	$536.70	Shop Supplies
Gillig, LLC	29-Jan-24	ACH	$351.56	Torque Rod
Gillig, LLC	29-Jan-24	ACH	$351.56	Torque Rod
Gillig, LLC	29-Jan-24	ACH	$1,405.28	Vehicle
Gillig, LLC	29-Jan-24	ACH	$48.36	Vehicle
Gillig, LLC	29-Jan-24	ACH	$846.74	Fans
Gillig, LLC	29-Jan-24	ACH	$236.69	Mirrors
Gillig, LLC	29-Jan-24	ACH	$188.48	Vehicle
Gillig, LLC	29-Jan-24	ACH	$370.52	Vehicle
Gillig, LLC	29-Jan-24	ACH	$128.93	Solenoid Valve
Gillig, LLC	29-Jan-24	ACH	$879.61	Heater Blower, Mirror
Gillig, LLC	29-Jan-24	ACH	$136.41	Filters
Gillig, LLC	29-Jan-24	ACH	$114.08	Stepwell Lamp
Gillig, LLC	29-Jan-24	ACH	$157.71	Idler Arm
Gillig, LLC	14-Feb-24	ACH	$830.12	Vehicle
Gillig, LLC	14-Feb-24	ACH	$1,453.38	Vehicle
Gillig, LLC	14-Feb-24	ACH	$1,800.13	Vehicle
Gillig, LLC	14-Feb-24	ACH	$2,678.97	Vehicle
Gillig, LLC	14-Feb-24	ACH	$10.40	Vehicle
Gillig, LLC	14-Feb-24	ACH	$1,527.03	Vehicle
Gillig, LLC	14-Feb-24	ACH	$999.47	Vehicle
Gillig, LLC	14-Feb-24	ACH	$2,244.72	Brake Kit
Glass Doctor	29-Jan-24	ACH	$807.92	Replace Windshield ST214
Grainger Inc	29-Jan-24	ACH	$63.18	Wastebasket - Buses
Grainger Inc	14-Feb-24	ACH	$54.30	Trash Bags
Grainger Inc	14-Feb-24	ACH	$104.86	Inventory Parts
Grainger Inc	14-Feb-24	ACH	$29.35	Inventory Parts
Grainger Inc	14-Feb-24	ACH	$60.81	Hand Warmers, Tubing
Grainger Inc	14-Feb-24	ACH	$70.00	Hinges Customer Service Door
GRIMSLEY, ROBERT	29-Jan-24	60513	$30.86	Reimbursement - Tools
Grover Electric & Plumbing	29-Jan-24	60514	$15.59	Shop Supplies
GUEVARA, MONICA	29-Jan-24	60515	$80.48	Reimbursement - Pants
HASSAN, DEANNA	14-Feb-24	ACH	$50.00	Cell phone reimbursement
Hawkeye Builders Inc	29-Jan-24	ACH	$218,249.97	Orchard Parkling Lot
Hawkeye Builders Inc	29-Jan-24	ACH	$298,176.87	Orchard Parking Lot
Hawley Troxell Ennis & Hawley	14-Feb-24	ACH	$641.25	Legal Services - Emerg. Evac. MOU
Hawley Troxell Ennis & Hawley	14-Feb-24	ACH	$455.00	Legal Services
Hawley Troxell Ennis & Hawley	14-Feb-24	ACH	$942.50	Legal Services
Hi - Line	29-Jan-24	ACH	$362.24	Nuts and Bolts
Hot Shots, Inc.	29-Jan-24	ACH	$1,063.16	Courier Services
Idaho Love Light Solar, LLC.	14-Feb-24	ACH	$24,750.00	Snow Removal
Idaho Love Light Solar, LLC.	14-Feb-24	ACH	$13,000.00	Snow Removal - Bus Shelters
Idaho Love Light Solar, LLC.	14-Feb-24	ACH	$3,750.00	Snow Removal
Idaho Power	25-Jan-24	ACH	$4,975.69	Damage Claim
Idaho Power	29-Jan-24	ACH	$699.94	Utilities 12/12-1/10
Idaho Power	29-Jan-24	ACH	$3,373.73	Utilities 12/14 - 1/11
Idaho Power	14-Feb-24	ACH	$36.17	Utilities DEC/JAN
Idaho Power	14-Feb-24	ACH	$13,922.67	Utilities
Idaho Power	14-Feb-24	ACH	$1,502.60	Utilities 1/3-1/31
Idaho Records Management, LLC	29-Jan-24	ACH	$45.00	Services - Storage
Impact Home Services	29-Jan-24	ACH	$189.00	Pest Control

In The Bag Promotions	14-Feb-24	ACH	$497.78	Pens
In The Bag Promotions	14-Feb-24	ACH	$637.78	City GO - Lip Balm
Integrinet Global Solutions, LLC	29-Jan-24	ACH	$1,170.00	IT Services
Integrinet Global Solutions, LLC	29-Jan-24	ACH	$292.50	IT Services
Integrinet Global Solutions, LLC	29-Jan-24	ACH	$81.25	IT Services
Integrinet Global Solutions, LLC	14-Feb-24	ACH	$780.00	IT Services - On-call
Intermountain Communications of	29-Jan-24	ACH	$253.86	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$338.53	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$235.50	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$235.50	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$253.86	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$320.53	Radio Installation
Intermountain Communications of	29-Jan-24	ACH	$253.86	Radio Installation
Intermountain Communications of	14-Feb-24	ACH	$465.00	Radio Project
Intermountain Communications of	14-Feb-24	ACH	$1,260.00	Radio Project
Intermountain Communications of	14-Feb-24	ACH	$275.88	Radio Project
Intermountain Communications of	14-Feb-24	ACH	$335.00	Radio Parts
Intermountain Gas	29-Jan-24	ACH	$15.45	Utilities 12/6-1/8
Intermountain Gas	29-Jan-24	ACH	$753.34	Utilities 12/6-1/8
Intermountain Gas	29-Jan-24	ACH	$457.21	Utilities 11/29-12/28
Intermountain Gas	29-Jan-24	ACH	$600.38	Utilities 12/9-1/11
Intermountain Gas	29-Jan-24	ACH	$2,799.46	Utilities 12/18-1/22
Intermountain Gas	29-Jan-24	ACH	$4,080.02	Utilities 12/9-1/10
Intermountain Gas	29-Jan-24	ACH	$295.10	Utilities 12/20-18/23
Intermountain Gas	14-Feb-24	ACH	$15.45	Utilities 1/9-2/5
Intermountain Gas	14-Feb-24	ACH	$691.24	Utilities 1/9-2/5
Intermountain Gas	14-Feb-24	ACH	$19,527.49	Utilities
Intermountain Gas	14-Feb-24	ACH	$939.92	Utilities 12/29-1/29
Intermountain Gas	14-Feb-24	ACH	$497.75	Utilities 1/12-2/9
Intermountain Gas	14-Feb-24	ACH	$3,731.58	Utilities 1/11-2/9
INTERMOUNTAIN HOME SERVICES, LLC	14-Feb-24	ACH	$909.00	Plumbing Service
INTERMOUNTAIN HOME SERVICES, LLC	14-Feb-24	ACH	$2,709.00	Plumbing Service
Interstate Fre Sales and Service, LLC	29-Jan-24	60516	$1,689.60	Fire Extinguisher Labels
Jacobs Engineering Group, Inc.	29-Jan-24	ACH	$64,693.52	2023 Low No
Jacobs Engineering Group, Inc.	14-Feb-24	ACH	$64,257.77	2023 LoNo
James Wilbee Co., Inc	14-Feb-24	ACH	$298.98	Booster Pump
Jeremy Ricky	29-Jan-24	ACH	$187.44	OCT/NOV/DEC
John Lance Giles	18-Jan-24	ACH	$10,000.00	Consulting services
Johnson Controls US Holdings INC	18-Jan-24	ACH	$1,100.83	Annual Fire Alarm Inspection
Johnson Controls US Holdings INC	18-Jan-24	ACH	$688.85	Annual Sprinkler Inspection
Johnson Controls US Holdings INC	14-Feb-24	ACH	$12,060.57	FACP Replacement
JoPaul & Sons LLC	29-Jan-24	ACH	$7.00	Vehicle Washes
JoPaul & Sons LLC	29-Jan-24	ACH	$7.00	Vehicle washes
Karcher Auto Parts	29-Jan-24	ACH	$58.06	Wiper Blades
Karcher Auto Parts	29-Jan-24	ACH	$15.52	Wipers
Karcher Auto Parts	29-Jan-24	ACH	$465.78	Running Board
Karcher Auto Parts	29-Jan-24	ACH	$251.09	Radiator
Karcher Auto Parts	29-Jan-24	ACH	$92.76	Oil, Filters
Karcher Auto Parts	29-Jan-24	ACH	$101.88	Oil Filters
Karcher Auto Parts	29-Jan-24	ACH	$22.16	Exhaust Hangers
Karcher Auto Parts	29-Jan-24	ACH	$6.98	Fuse Holder
Karcher Auto Parts	29-Jan-24	ACH	$155.54	V-Ribbed Belts
Karcher Auto Parts	29-Jan-24	ACH	$63.60	Spray Deicer
Karcher Auto Parts	14-Feb-24	ACH	$27.11	Air Brake Chamber
Karcher Auto Parts	14-Feb-24	ACH	$71.88	De-icer washer fluid
Karcher Auto Parts	14-Feb-24	ACH	$11.86	GAS cap
Karcher Auto Parts	14-Feb-24	ACH	($5.99)	CM for De-icer washer fluid
KEELIN, THOMAS	29-Jan-24	ACH	$63.59	Reimbursement - Pants
KENDALL DEALERSHIP HOLDINGS, LLC	29-Jan-24	60517	$425.94	Extra Keys Made N1521
Kenworth Sales	29-Jan-24	ACH	$24.20	Temp Sensor
Kenworth Sales	29-Jan-24	ACH	$83.26	V Band Clamps
Kenworth Sales	29-Jan-24	ACH	$15.94	Nuts
Kenworth Sales	29-Jan-24	ACH	$36.88	Turbo Mount Studs
Kenworth Sales	29-Jan-24	ACH	$182.20	Oil Cooler Leak Test Kit
Kenworth Sales	29-Jan-24	ACH	($12.50)	Core Credit
Kenworth Sales	14-Feb-24	ACH	$208.07	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$183.26	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$399.73	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$341.08	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$68.68	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$106.40	Inventory Parts

Kenworth Sales	14-Feb-24	ACH	$2,168.26	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$659.14	Inventory Parts
Kenworth Sales	14-Feb-24	ACH	$330.61	Oil Pan Gaskets
Kenworth Sales	14-Feb-24	ACH	$175.51	Oil Pan Gasket
Kenworth Sales	14-Feb-24	ACH	($330.61)	Billing to correct Kenworth error
Kenworth Sales	14-Feb-24	ACH	$177.37	Oil Pan Gasket
Kenworth Sales	14-Feb-24	ACH	($175.51)	Billing to correct Kenworth error
Kenworth Sales	14-Feb-24	ACH	($177.37)	Billing to correct Kenworth error
Kenworth Sales	14-Feb-24	ACH	($345.00)	Turbo Cure Credit
Kimley-Horn & Associates, Inc	14-Feb-24	ACH	$4,000.00	Landscape Plan - State St.
KRONENBITTER, FRANK	14-Feb-24	ACH	$50.00	Reimb Cell phone
KROUPA, KRISTINA	29-Jan-24	ACH	$117.14	Postage Stamps & Training Mileage
KROUPA, KRISTINA	14-Feb-24	ACH	$50.00	Reimb Cell
Kuna Senior Citizen Inc	29-Jan-24	ACH	$2,809.62	Acquisition of Services
Language Line Solutions	29-Jan-24	ACH	$131.60	Translations services
Lithia Motors Payment Processing	29-Jan-24	ACH	$8.52	Inventory Parts - RETAINER
Lithia Motors Payment Processing	29-Jan-24	ACH	$204.80	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	$204.80	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	$488.70	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	$14.14	Nut & Bolt
Lithia Motors Payment Processing	29-Jan-24	ACH	$305.67	Engine Mounts
Lithia Motors Payment Processing	29-Jan-24	ACH	$127.70	Blower Motor, Plug Boots
Lithia Motors Payment Processing	29-Jan-24	ACH	$16.57	Dipstick
Lithia Motors Payment Processing	29-Jan-24	ACH	$470.81	Alternator
Lithia Motors Payment Processing	29-Jan-24	ACH	$233.55	Starter
Lithia Motors Payment Processing	29-Jan-24	ACH	$1,602.96	Shackle, Leaf Sprngs
Lithia Motors Payment Processing	29-Jan-24	ACH	$408.34	Rotors
Lithia Motors Payment Processing	29-Jan-24	ACH	$247.94	Brake Kit
Lithia Motors Payment Processing	29-Jan-24	ACH	$44.44	Bolts, Nuts
Lithia Motors Payment Processing	29-Jan-24	ACH	$53.00	Washer Nozzles
Lithia Motors Payment Processing	29-Jan-24	ACH	$305.67	Engine Mounts
Lithia Motors Payment Processing	29-Jan-24	ACH	$344.40	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	$136.50	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	$1,239.64	Inventory Parts
Lithia Motors Payment Processing	29-Jan-24	ACH	($75.00)	Core Credit
Lithia Motors Payment Processing	14-Feb-24	ACH	$49.93	PCV Valve Hoses
Lithia Motors Payment Processing	14-Feb-24	ACH	$19.28	Inventory Parts
Lithia Motors Payment Processing	14-Feb-24	ACH	$780.50	Inventory Parts
Lithia Motors Payment Processing	14-Feb-24	ACH	$136.50	Inventory Parts
Lithia Motors Payment Processing	14-Feb-24	ACH	$55.49	Inventory Parts
Lithia Motors Payment Processing	14-Feb-24	ACH	($35.00)	Starter Core Credit
Lithia Motors Payment Processing	14-Feb-24	ACH	($35.00)	Core Credit
Lithia Motors Payment Processing	14-Feb-24	ACH	($50.00)	Core Credit
Lizabeth C. Arkoosh	29-Jan-24	ACH	$9,300.00	2ND Quarter Rent
Loomis Armored US, LLC	29-Jan-24	ACH	$549.48	Armored Car Service
Lotus Boise Corp	29-Jan-24	ACH	$500.00	Radio Ads
Lotus Boise Corp	29-Jan-24	ACH	$500.00	Radio Ads
LOWE, ROB	18-Jan-24	ACH	$327.85	Training PerDiem
Lowes Home Improvement	29-Jan-24	ACH	$13.26	Electrical Boxes
Lowes Home Improvement	29-Jan-24	ACH	$74.04	Electrical Outlets
Lowes Home Improvement	29-Jan-24	ACH	$833.83	Shop Supplies
Lowes Home Improvement	29-Jan-24	ACH	$260.90	Shop Supplies
Lowes Home Improvement	29-Jan-24	ACH	$27.60	Door Knob, Buckets
Lowes Home Improvement	29-Jan-24	ACH	$592.33	Shop Supplies
Lowes Home Improvement	29-Jan-24	ACH	($341.88)	Return on Inv 50195
Lowes Home Improvement	14-Feb-24	ACH	$100.27	MSS Supplies
Lyft, Inc	29-Jan-24	ACH	$1,575.50	Emerging Mobility: Transit connections
Lyft, Inc	29-Jan-24	ACH	$642.03	Emerging Mobility: Late Night
MACDONALD, WILLIAM	14-Feb-24	60533	$500.00	Reimbursement - CWG
MACDONALD, WILLIAM	14-Feb-24	60533	$470.00	Reimbursement - Tools
Mary M Johnson	14-Feb-24	ACH	$1,050.00	4 Service vehicles - lettering
Mary M Johnson	14-Feb-24	ACH	$225.00	R405 Service Truck - Letttering
Mary M Johnson	14-Feb-24	ACH	$470.00	ST321 Beyond Access lettering
Mary M Johnson	14-Feb-24	ACH	$420.00	Decals for N621
Mary M Johnson	14-Feb-24	ACH	$425.00	Decals Access Vehicles N1521
MAXWELL, WILLIAM GORDON	14-Feb-24	ACH	$50.00	Cell phone reimbursement
McLarens, LLC	29-Jan-24	ACH	$1,000.00	Permium
MENDEZ, JOE	29-Jan-24	60518	$185.48	Reimbursement - Boots
MEREACRE, TUDOR	14-Feb-24	ACH	$168.51	Reimbursement - Pants & Shoes
Meridian Senior Center	29-Jan-24	ACH	$7,229.12	Acquisition of Services
Metro Community Services	06-Feb-24	ACH	$37,644.00	Acquisition of Services

Mills, Wayne	14-Feb-24	60534	$555.44	Volunteer Driver
Minuteman, Inc.	29-Jan-24	60519	$337.00	Keys/Locks
Minuteman, Inc.	29-Jan-24	60519	$360.00	Keys/Locks
Minuteman, Inc.	29-Jan-24	60519	$335.00	Keys/Locks
Minuteman, Inc.	29-Jan-24	60519	$550.00	Keys/Locks
Minuteman, Inc.	29-Jan-24	60519	$163.90	Keys/Locks
Minuteman, Inc.	14-Feb-24	60535	$270.00	Program transponder key
MITCHELL, MARY	14-Feb-24	60536	$185.50	Reimbursement - Shoes
Model 1 Commercial Vehicles, Inc	29-Jan-24	ACH	$86.04	Parts and shipping
Model 1 Commercial Vehicles, Inc	29-Jan-24	ACH	$1,606.06	Bumper
Model 1 Commercial Vehicles, Inc	29-Jan-24	ACH	$86.04	Parts for revenue & shipping
MORALES, SAL	14-Feb-24	60537	$190.80	Reimbursement - Shoes
Motion & Flow Control Products	29-Jan-24	ACH	$14.15	Brass Bar Stock
Motion & Flow Control Products	29-Jan-24	ACH	$99.29	7/8 Silicone Hose
Motion & Flow Control Products	14-Feb-24	ACH	$33.46	Brass Stock
Motion & Flow Control Products	14-Feb-24	ACH	$94.79	Silicone Hose
Napa Auto Parts	29-Jan-24	ACH	$95.04	Vehicle Parts
Napa Auto Parts	14-Feb-24	ACH	$274.00	Vehicle Parts
Napa Auto Parts	14-Feb-24	ACH	$251.89	Vehicle Parts
Norco Inc	29-Jan-24	ACH	$12.71	Cylinder Rental - December
NYSIF Disability Benefits	14-Feb-24	60538	$305.21	Premium
ODP Business Solutions, LLC	29-Jan-24	ACH	$79.38	Office Supplies
ODP Business Solutions, LLC	29-Jan-24	ACH	$7.81	Office Supplies
ODP Business Solutions, LLC	14-Feb-24	ACH	$189.47	Office supplies
ODP Business Solutions, LLC	14-Feb-24	ACH	$72.63	Tax forms
ODP Business Solutions, LLC	14-Feb-24	ACH	$266.84	Office Supplies
ODP Business Solutions, LLC	14-Feb-24	ACH	$18.24	Office Supplies
O'Reilly Auto Enterprises, LLC	29-Jan-24	ACH	$16.32	Muffler Clamps
O'Reilly Auto Enterprises, LLC	29-Jan-24	ACH	$19.32	Rear Main Seal Kit
O'Reilly Auto Enterprises, LLC	29-Jan-24	ACH	$14.02	Rear Main Seal
O'Reilly Auto Enterprises, LLC	29-Jan-24	ACH	$37.38	Exhaust Bolt Set
O'Reilly Auto Enterprises, LLC	14-Feb-24	ACH	$18.42	Oil Cooler Gasket
O'Reilly Auto Enterprises, LLC	14-Feb-24	ACH	$27.96	Lithium Grease
O'Reilly Auto Enterprises, LLC	14-Feb-24	ACH	($40.77)	Spark plug, Washer Nozzle returns
O'Reilly Auto Parts	29-Jan-24	ACH	$96.68	Vehicle Parts
O'Reilly Auto Parts	29-Jan-24	ACH	$107.94	Parts
O'Reilly Auto Parts	14-Feb-24	ACH	$75.28	Parts
O'Reilly Auto Parts	14-Feb-24	ACH	$126.50	Vehicle Parts
Overhead Door of SW Idaho	29-Jan-24	ACH	$125.00	Labor for diagnostics - gate sensors
Overhead Door of SW Idaho	29-Jan-24	ACH	$385.00	Labor/fixed gate sensor
Pacific Office Automation	29-Jan-24	ACH	$1,742.46	Printer/copier expenses
Pacific Office Automation	29-Jan-24	ACH	($98.63)	CM for Tax
Paragon Consulting, Inc	29-Jan-24	ACH	$160.00	18th St. Engineering
Paragon Consulting, Inc	29-Jan-24	ACH	$4,353.96	18th St. Engineering
Parma Senior Center	14-Feb-24	ACH	$4,145.92	Acquisition of Services
Peak Industrial, Inc.	14-Feb-24	60539	$475.02	R&R Software
Pegasus ME Buyer, Inc	06-Feb-24	ACH	$22,895.40	Oracle SW Licensing
PETERSON, SANDY	29-Jan-24	ACH	$158.98	Employee Reimbursement Uniform Shoes
PLESNER, JASON	29-Jan-24	ACH	$171.69	Reimbursement - Shoes & Socks
PNG Media LLC	29-Jan-24	60520	$262.27	Legal Notice
PNG Media LLC	29-Jan-24	60520	$190.28	Legal Notices
PNG Media LLC	14-Feb-24	60540	$440.68	Legal Notices
Primary Health Medical Group, LLC	14-Feb-24	60541	$170.00	DOT Physicals
Primary Health Medical Group, LLC	14-Feb-24	60541	$425.00	DOT Physicals
ProPeople	29-Jan-24	ACH	$1,453.32	Temp Wages
ProPeople	29-Jan-24	ACH	$3,509.31	Temp Wages
ProPeople	29-Jan-24	ACH	$1,607.46	Temp Wages
ProPeople	29-Jan-24	ACH	$1,753.34	Temp Wages
ProPeople	29-Jan-24	ACH	$1,101.00	Temp Wages
ProPeople	14-Feb-24	ACH	$968.88	Temp Wages
ProPeople	14-Feb-24	ACH	$704.64	Temp Wages
ProPeople	14-Feb-24	ACH	$1,076.23	Temp Wages
ProPeople	14-Feb-24	ACH	$616.56	Temp Wages - Village Van
ProPeople	14-Feb-24	ACH	$1,601.96	Temp wages - Beyond Access
Proterra Operating Company, Inc	29-Jan-24	ACH	$470.43	Battery Lease
Proterra Operating Company, Inc	29-Jan-24	ACH	$8,263.89	Battery Leases
Proterra Operating Company, Inc	29-Jan-24	ACH	$4,892.48	Battery Leases
Proterra Operating Company, Inc	29-Jan-24	ACH	$11,666.68	Battery Leases
Proterra Operating Company, Inc	29-Jan-24	ACH	$11,666.68	Battery Leases
Proterra Operating Company, Inc	29-Jan-24	ACH	$6,708.34	Battery Leases
Proterra Operating Company, Inc	14-Feb-24	ACH	$210.69	Vehicle

Proterra Operating Company, Inc	14-Feb-24	ACH	$239.09	Vehicle
Proterra Operating Company, Inc	14-Feb-24	ACH	$11,666.68	Battery Leases
Proterra Operating Company, Inc	14-Feb-24	ACH	$11,666.68	Battery Leases
Proterra Operating Company, Inc	14-Feb-24	ACH	$5,833.34	Monthly battery lease
Quench USA, Inc	29-Jan-24	ACH	$57.00	Water Cooler Rental
Quench USA, Inc	29-Jan-24	ACH	$289.95	Water Equipment Rental
RDK Corporation	29-Jan-24	ACH	$300.00	Background screens
RDK Corporation	29-Jan-24	ACH	$148.00	Background Checks
RDK Corporation	29-Jan-24	ACH	$150.00	Background Checks
REESE, RANDALL	14-Feb-24	ACH	$1,573.17	Travel Reimbursement
Remix Technologies LLC	14-Feb-24	ACH	$18,800.00	Scheduling License
Robert Half International, Inc	14-Feb-24	60542	$1,917.60	Temp Wages WE 1/28/24
Robert Half International, Inc	14-Feb-24	60542	$1,917.60	Temp Wages
Robert Half International, Inc	14-Feb-24	60542	$1,918.32	Temp Wages
RODGERS, TRINA	29-Jan-24	ACH	$238.64	Reimbursement - Shoes & Pants
Romaine Electric Corporation	29-Jan-24	ACH	$959.88	Ignition Coils
Romaine Electric Corporation	14-Feb-24	ACH	$471.60	Vehicle Parts
Romaine Electric Corporation	14-Feb-24	ACH	$1,326.68	Vehicle Parts
Ronald P. Kringel	29-Jan-24	60521	$2,578.63	Cylinder Head
Sage Supply, Inc	14-Feb-24	ACH	$409.50	Ice Melt
Sage Supply, Inc	14-Feb-24	ACH	$234.78	Ice Melt
SAMG Occupational Med - Emerald	14-Feb-24	60543	$253.00	Drug Screen/Physicals
Shred-It USA- LLC	29-Jan-24	ACH	$126.22	Document Shredding
SIJ Holdings, LLC.	29-Jan-24	ACH	$207.30	Legal Notices
SILVERS, KENNETH	29-Jan-24	ACH	$89.55	Reimburse For Jacket & Boots
SMITH, JOSHUA	29-Jan-24	ACH	$181.46	Reimburse Oil Pressure Kit, Hub Polisher Kit
SMITH, JOSHUA	14-Feb-24	ACH	$33.90	44-7/8" x 1/2" 10/14 TP
SMITH, JOSHUA	14-Feb-24	ACH	$50.00	Cell phone reimbursement
SMITH, SHAYNE	29-Jan-24	ACH	$188.36	Reimbursement - Tools
SMITH, SHAYNE	14-Feb-24	ACH	$60.72	Reimbursement - Tools
SMITH, SHAYNE	14-Feb-24	ACH	$89.75	Reimbursement - Tools
Sportworks Global LLC	29-Jan-24	ACH	$2,310.80	Bike Rack
Sportworks Global LLC	14-Feb-24	ACH	$570.62	Parts
STANFORD, KALEB	14-Feb-24	ACH	$140.00	Reimbursement - CDL Skills Test
Stoltz Marketing Group, Inc	29-Jan-24	ACH	$18,543.80	Consulting Services
Supportive Housing & Innovative Partners	29-Jan-24	ACH	$24,162.93	Acquisition of Services
Syringa Networks, LLC	06-Feb-24	ACH	$3,820.00	Telecom Services
Syringa Networks, LLC	06-Feb-24	ACH	$558.42	Telecom Services
Syringa Networks, LLC	06-Feb-24	ACH	$1,000.00	Telecom Services
Syringa Networks, LLC	06-Feb-24	ACH	$3,820.00	Telecom Services
Syringa Networks, LLC	06-Feb-24	ACH	$1,000.00	Telecom Services
Syringa Networks, LLC	06-Feb-24	ACH	$558.13	Telecom Services
Tacoma Screw Products Inc.	29-Jan-24	ACH	$9.23	Screws
Tacoma Screw Products Inc.	29-Jan-24	ACH	$4.05	Brass Fittings
Tacoma Screw Products Inc.	14-Feb-24	ACH	$533.61	Nuts & Bolts
Tacoma Screw Products Inc.	14-Feb-24	ACH	$75.69	Nuts & Bolts
Tacoma Screw Products Inc.	14-Feb-24	ACH	$18.50	Nuts & Bolts
Tacoma Screw Products Inc.	14-Feb-24	ACH	$741.49	Nuts & Bolts
Tacoma Screw Products Inc.	14-Feb-24	ACH	$32.81	Thermal Gloves
Tait & Associates, Inc	29-Jan-24	ACH	$1,481.25	HDTC Remodel
That's Sharp, LLC.	14-Feb-24	ACH	$77.00	Gloves
The Car Park, LLC	29-Jan-24	ACH	$1,500.00	Parking passes
Thompson and Associates, Inc.	14-Feb-24	ACH	$7,957.90	HR, Recruiting, meetings
Townsquare Media Boise	14-Feb-24	ACH	$575.00	Ads
Transpo Group USA, Inc.	29-Jan-24	ACH	$8,661.25	Consulting Services - CCDC
Transtar Industries, Inc.	14-Feb-24	60544	$158.67	Parts
Treasure Valley Coffee	29-Jan-24	ACH	$229.03	MSS - Coffee
Treasure Valley Coffee	14-Feb-24	ACH	$47.90	Orchard - First Aid
Treasure Valley Coffee	14-Feb-24	ACH	$124.79	Orchard - Coffee
Treasure Valley Coffee	14-Feb-24	ACH	$20.70	Water Cooler Rental
Treasure Valley Coffee	14-Feb-24	ACH	$58.49	MSS - Coffee
Treasure Valley Coffee	14-Feb-24	ACH	$324.87	Coffee/creamer
Treasure Valley Coffee	14-Feb-24	ACH	$100.79	MSS - Coffee
Treasure Valley Transit	29-Jan-24	ACH	$18,322.00	Sub-recipient
UniFirst Acct# 1395966	29-Jan-24	ACH	$73.62	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	29-Jan-24	ACH	$70.81	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	29-Jan-24	ACH	$92.57	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	29-Jan-24	ACH	$82.77	Mats, Cloths, Uniforms
UniFirst Acct# 1395966	14-Feb-24	ACH	$75.49	Mats, Cloths, Uniforms
UniFirst Acct# 1410130	29-Jan-24	ACH	$147.12	Laundry Services
UniFirst Acct# 1410130	29-Jan-24	ACH	$147.12	Laundry Services

UniFirst Acct# 1410130	14-Feb-24	ACH	$142.17	Uniforms
UniFirst Acct# 1410130	14-Feb-24	ACH	$142.17	Laundry Services
United Site Services of Nevada, Inc.	14-Feb-24	ACH	$278.60	Restroom Rental
US Bank Plaza Condominium Assoc., Inc.	29-Jan-24	ACH	$10,403.00	Association Dues - Jan
US Bank Plaza Condominium Assoc., Inc.	14-Feb-24	ACH	$10,403.00	Association Dues
USAble Life	14-Feb-24	ACH	$2,227.14	Life ins. Premiums
Utility Trailer Sales	14-Feb-24	ACH	($360.83)	Credit
Utility Trailer Sales	14-Feb-24	ACH	$419.59	Compressor
Utility Trailer Sales	14-Feb-24	ACH	$143.04	Parts
Utility Trailer Sales	14-Feb-24	ACH	($58.76)	Credit
Veolia Water Idaho	29-Jan-24	60522	$216.80	Water 10/24-12/27
Verizon Wireless	29-Jan-24	60523	$2,965.88	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$387.53	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$92.18	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$51.45	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$52.17	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$1,634.05	Cell Phone Service 12/16-1/15
Verizon Wireless	29-Jan-24	60523	$180.08	Cell Phone Service
Via Transportation, Inc.	29-Jan-24	ACH	$7,720.00	On demand scheduling SW
WASHINGTON, CORRIE	14-Feb-24	ACH	$50.00	Cell phone reimbursement
Western Mountain Bus Sales	29-Jan-24	ACH	$49.20	Washers & Nuts
Wex Bank	29-Jan-24	ACH	$239.70	Fuel - December
Wex Bank	14-Feb-24	ACH	$955.13	Fuel
WHITE, MELISSA	29-Jan-24	60524	$7.93	Reimbursement - Pants
Wienhoff Drug Testing	29-Jan-24	60525	$465.00	Drug Test
Wienhoff Drug Testing	14-Feb-24	60545	$560.00	Drug Testing
William (Travis) Fremont	14-Feb-24	ACH	$19,380.60	R2W- Ada
William (Travis) Fremont	14-Feb-24	ACH	$723.14	R2W
William Beard	29-Jan-24	ACH	$407.00	Bus Washing
William Beard	29-Jan-24	ACH	$205.00	Bus Washing
William Beard	29-Jan-24	ACH	$407.00	Bus Washing
William Beard	14-Feb-24	ACH	$359.00	Bus Washing
WSP USA Inc.	14-Feb-24	ACH	$1,499.80	consulting services HDTC
YBNOW LLC	14-Feb-24	ACH	$9,136.60	Ada R2W
YBNOW LLC	14-Feb-24	ACH	$255.42	VA Shuttle
YBNOW LLC	14-Feb-24	ACH	$241.44	VA Shuttle
			$1,623,588.99	

ACCEPTED:

CHAIR OF EXECUTIVE BOARD

ATTEST:

SECRETARY/TREASURER

PROPOSED AGENDA
APRIL 1
BOARD OF DIRECTORS MEETING

CONSENT AGENDA
Minutes from the January Board of Director's meeting
Executive Board Minutes for March 4 meeting
FY2023 Q4 Variance Report
FY2023 Q4 Cash Balance Report
FY2023 Audited Financial Statements
FY2024 Q1 Variance Report
FY24 Q1 Cash Balance Report
Payment Registers
FY 2023 Q-1 Performance Report
FY2023 Public Comment Report
Employee Handbook (Update)
West State Street and North 18th Street Bus Stop Improvement Intersection Rebuild
Temporary Bus Driver - National Tours
State Street Final Design and Construction Engineering
MSS Low-No Electrification Construction Design-build contract
Avero Contract Modification for Enterprise Asset Management

ACTION ITEMS
Regional Fare Policy (Update)
Financial Reporting Policy (Update)
Regional National Transit Database (NTD) Policy (Update)

INFORMATION ITEMS
Board Member Training - Transit 101
Review of Supplemental Services

PROCUREMENTS
Procurement calendar

DEPARTMENT/STAFF REPORTS

Regional Advisory Council Application

Name: David White

Organization: Idaho Division of Vocational Rehabilitation

Job Title within that organization: General Supervisor

Date: 02/05/2024

Please describe your professional experience working in human service and/or transportation agencies?

I have worked with VR for over 10 years. The majority of this time was as a Counselor helping our Customers achieve their employment goals and utilize community resources.

What populations would you be representing on the Regional Advisory Council?

Idahoans with disabilities and the businesses hiring them.

How will your professional background complement the work of the Regional Advisory Council?

Transportation is a huge factor in determining someone's employment success. I have lots of experience talking with people about their transportation needs and looking for solutions to barriers when they encounter them.

What do you see as the most pressing issues for the populations you would be representing on the Regional Advisory Council?

There is a large percentage of this population that is completely cut off from employment when they do not have easy access to public transportation. Limitations to transportation impact this population more severely than others.

CPAs & BUSINESS ADVISORS

February 7, 2024

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, 2023, and have issued our report thereon dated February 7, 2024. 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 11, 2023, 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 VRT's major federal program. 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 VRT's major federal program 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 February 7, 2024. 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 the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated February 7, 2024.

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, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." We have identified the following as significant risks.

- Management Override of Controls – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the organization may have the ability to override controls that the organization has implemented. Management may override the organization's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the organization's financial performance or with the intent of concealing fraudulent transactions or to mis-represent revenues/expenditures on federal funds received.

- Revenue Recognition – We identified revenue recognition as a significant risk due to financial and operational incentives for the organization to overstate revenues. Additionally, there is a risk of recognizing revenue for grant agreements before all eligibility requirements are met.

- Implementation of GASB 96, *SBITAs* – Identified risk that the implementation of this new accounting standard will be incomplete or not accurate.

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. As of October 1, 2022, VRT adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning October 1, 2022. 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 estimates 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 disclosures affecting VRT's financial statements relate 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.
>
> The disclosure of SBITA-type arrangements in Note 6 to the financial statements is sensitive as this note is the result of the implementation of GASB 96, *Subscription-Based Information Technology Arrangements*, and includes new and significant disclosure requirements as it pertains to SBITA agreements entered into by VRT.

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. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole:

- Passed journal entry for the amortization of the change in proportionate share resulting in an overstatement of deferred outflows of resources and pension/benefits expense of $74,469.
- Passed journal entry to record a contract SBITA asset and liability amount for $45,000.
- Passed journal entry for a prior period adjustment relating to an invoice that was received late from a subrecipient in FY2023, that related to FY2022 expenditures. This resulted in an overstatement of current year expenses and beginning net position of $229,334.

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended September 30, 2023, is an overstatement of net income of approximately $303,803 and understatement of stockholders' equity of approximately $229,334.

There were no corrected misstatements that were identified as a result of our audit procedures in the current year.

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 the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated February 7, 2024.

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, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating 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.

This report is intended solely for the information and use of the Board of Directors, and management of VRT 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, 2023

Valley Regional Transit

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Directors
Valley Regional Transit
Meridian, Idaho

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the business-type activities of Valley Regional Transit (VRT) as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise VRT's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of VRT as of September 30, 2023, and the respective changes 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VRT and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, VRT has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended September 30, 2023. There was no restatement of beginning net position as of October 01, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VRT's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 VRT's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about VRT's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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 is the responsibility of management and, 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise VRT's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 GAAS. 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 our report dated February 7, 2024 on our consideration of the VRT's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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
February 7, 2024

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, 2023 (Fiscal Year 2022).

Financial Highlights

- The assets and deferred outflows of financial resources of VRT exceeded its liabilities and deferred inflows of financial resources at September 30, 2023, by $37,301,446.

- Compared to fiscal year 2022, in fiscal year 2023, total net position of VRT decreased by $735,835 while the net investment in capital assets portion of net position increased by $584,301. Unrestricted net position decreased by $1,320,136.

- The implementation of Governmental Accounting Standards Board (GASB) 96, *Subscription Based Information Technology Arrangements (SBITAs),* added $544,839 of assets to the statement of net position. This addition represents subscription arrangements, greater than one year in length that VRT is liable for, and is receiving benefit from.

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, 2023, the net position of Valley Regional Transit was $37,301,446.

	2023	2022*
Assets		
Current assets	$ 5,663,852	$ 6,402,803
Capital assets	35,802,488	35,234,045
Right to use leased assets	5,120,755	4,087,850
Subscription IT assets	525,008	-
Total assets	47,112,103	45,724,698
Deferred outflow of resources	918,875	1,267,385
Total assets and deferred outflow of resources	$ 48,030,978	$ 46,992,083
Liabilities		
Current liabilities	$ 3,106,797	$ 2,544,303
Long-term liabilities	7,622,735	6,400,630
Total liabilities	10,729,532	8,944,933
Deferred inflow of resources	-	9,869
Total liabilities and deferred inflow of resources	10,729,532	8,954,802
Net position		
Net investment in capital assets	35,716,596	35,132,295
Restricted	-	-
Unrestricted	1,584,850	2,904,986
Total net position	37,301,446	38,037,281
Total liabilities and deferred inflow of resources	$ 48,030,978	$ 46,992,083

*Prior year balances have not been restated for the implementation of GASB Statement No. 96, *SBITAs*.

Current asset balances were $738,951 lower in FY 2023 as compared to the prior fiscal year, primarily attributable to the decrease in cash of $1,311,708, offset by a slight increase in federal receivables of $323,504. This was due to a decrease in the COVID-19 resources that were received from the U.S. Department of Transportation as that funding source is sunsetting.

The balance of current liabilities was $1,784,599 higher in fiscal year 2023, as compared to the prior fiscal year. Total working capital (current assets, less current liabilities) decreased by $1,301,445 from 2022 to 2023. VRT working capital was $2,557,055 at the end of fiscal year 2023.

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).

Capital assets, right to use leased assets, and right to use subscription IT assets increased by a net amount $2,126,356 after taking into consideration additions related to GASB 96, increases in depreciation/amortization, and certain vehicle and equipment disposals at September 30, 2023.

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 $1,584,850 at the end of the fiscal year. Unrestricted net position decreased by $1,320,136, 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.

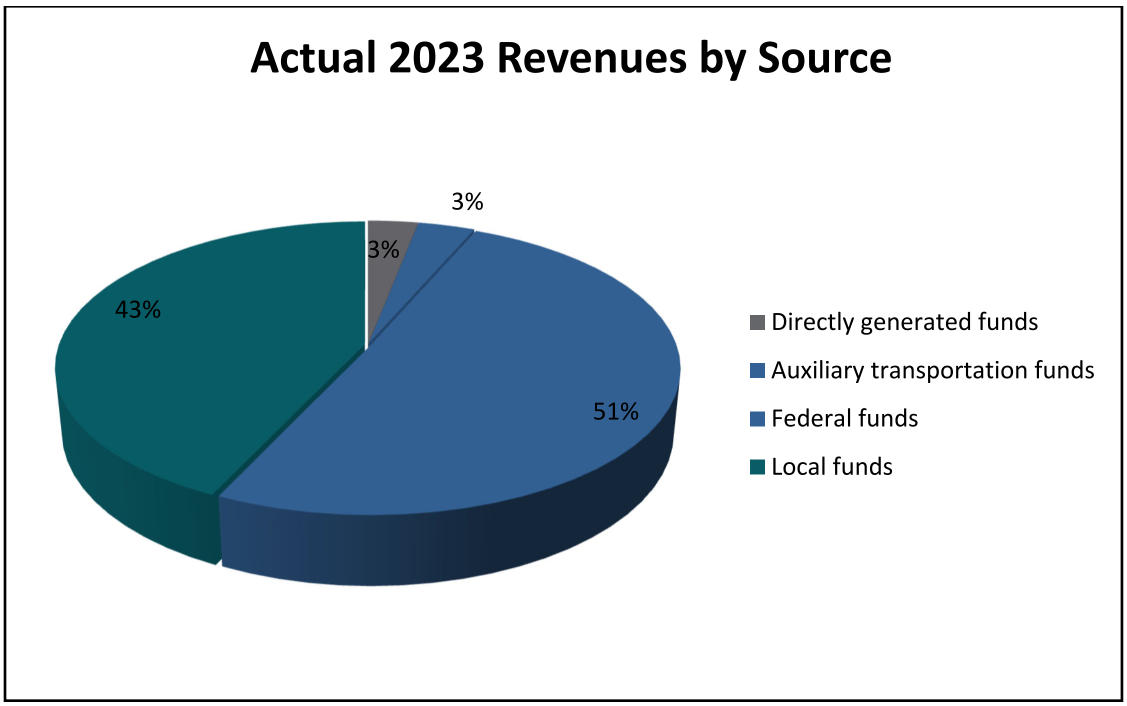
Local revenues are contributions made by each of the members of VRT to support regional management, minor capital, local match for special projects, as well as service contributions which are intended to fund the operating expenses of the various VRT programs, depending upon the services a member receives.

	2023	2022*
Revenues		
Directly generated funds	$ 807,578	$ 796,650
Auxiliary transportation funds	914,373	882,410
Non-transportation funds	107,108	133,720
Federal funds	13,415,599	15,754,273
Local funds	11,411,567	10,583,458
Contributed capital	308,480	-
Net gain on sale of capital assets	13,355	26,878
Total revenues	26,978,060	28,177,389
Expenses		
Salaries and fringe benefits	14,967,560	13,279,443
Professional services	1,959,439	2,320,655
Materials and supplies	1,712,713	1,433,837
Utilities	334,989	308,985
Casualty and liability insurance	1,070,815	1,138,169
Miscellaneous	1,488,936	804,159
Interest expense	152,279	116,103
Lease and rental	24,176	85,326
Non-capital expenditures	290,442	281,553
Purchased transportation	2,172,522	1,579,298
Depreciation & amortization	3,540,024	2,930,446
Total expenses	27,713,895	24,277,974
Change in Net Position	(735,835)	3,899,415
Beginning Balance Net Position	38,037,281	34,137,866
Ending Balance Net Position	$ 37,301,446	$ 38,037,281

*Prior year balances have not been restated for the implementation of GASB Statement No. 96, *SBITAs*.

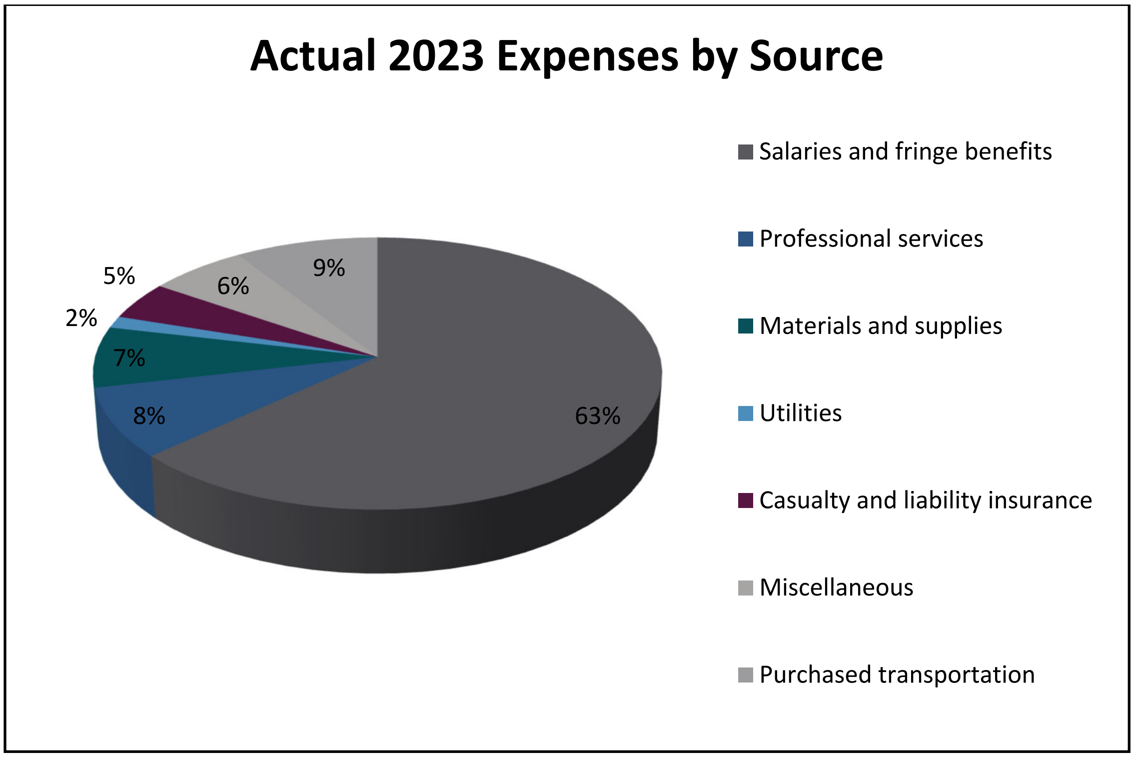
Analysis of Revenues

Total revenues were $26,978,060 and $28,177,389 for FY 2023 and FY 2022, respectively. Total revenues decreased $1,199,329 on a net basis, or 4.3%, in comparison to the prior fiscal year. In FY 2023, federal revenues decreased $2,338,674. This decrease was partially offset by increases in directly generated revenues of $10,928, auxiliary transportation funds of $31,963, contributed capital of $308,480, and local funds of $828,109. The change in revenues was largely due to the following events: 1) federal revenues decreased due to lower FTA grant drawdown activity directly related to COVID-19 federal funding; 3) Directly generated revenues increased due to increased fare sales compared to the previous year; 4) Auxiliary transportation revenues increased due to higher advertising and City Go revenue earned during FY 2023 as compared to the prior fiscal year.



Analysis of Expenses

Total expenses for FY 2023 were $27,713,895 and $24,277,974 for FY 2022. Expenses increased $3,435,921 or 14.15% in comparison to the prior fiscal year largely due to the following events: 1) Salaries and fringe benefits expenditures increased $1,688,117, or 12.71%. There were decreases in professional services, insurance, lease expenses, partially offset by increases in salaries and fringe benefits, material and supplies, utilities, miscellaneous, interest, 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.



Capital Asset and Debt Administration

Valley Regional Transit's net investment in capital assets and right of use assets, as of September 30, 2023, was $41,448,251 (net of accumulated depreciation and amortization). This investment in capital assets, right to use leased assets, right to use subscription assets includes office equipment, building and improvements, vehicles, machinery and equipment, software, land, construction in process and right of use assets related to leases. Additional information can be found in Notes 3 and 6 of the financial statements.

The increase in VRT's net investment in capital assets, right to use leased assets, and right to use subscription IT assets, for the current fiscal year was $2,126,356, or 5.41%. This net increase was the result of construction projects, vehicle and equipment purchases, SBITAs and leases. The purchase of battery electric buses began in FY 2021 and will continue through fiscal year 2024 with the final battery purchase.

Debt Obligations

As of September 30, 2023, VRT had $5,731,655 in outstanding right to use obligations. Leases related to the leasing of facilities, batteries for the electric buses, and copiers, represents $5,320,648 of the liability amount. SBITAs relates to the implementation of VRT's new enterprise resource platform and comprises the remaining $411,007 of the liability amount. See page 20 *Implementation of GASB Statement No. 96* for a full description of this new standard.

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.

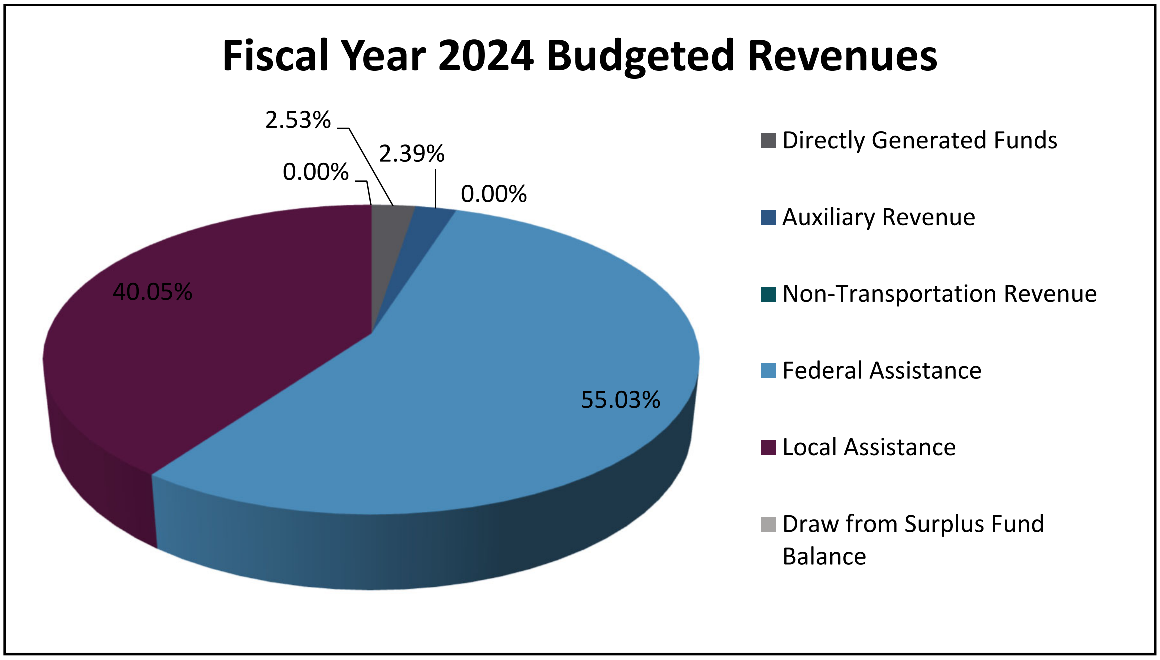
Valley Regional Transit's FY 2024 operating budget decreased by $2,413,547, or 8.62%, from the FY 2023 operating budget. The capital budget for FY 2024 decreased by $7,871,407 or 48%, from the FY 2023 capital budget.

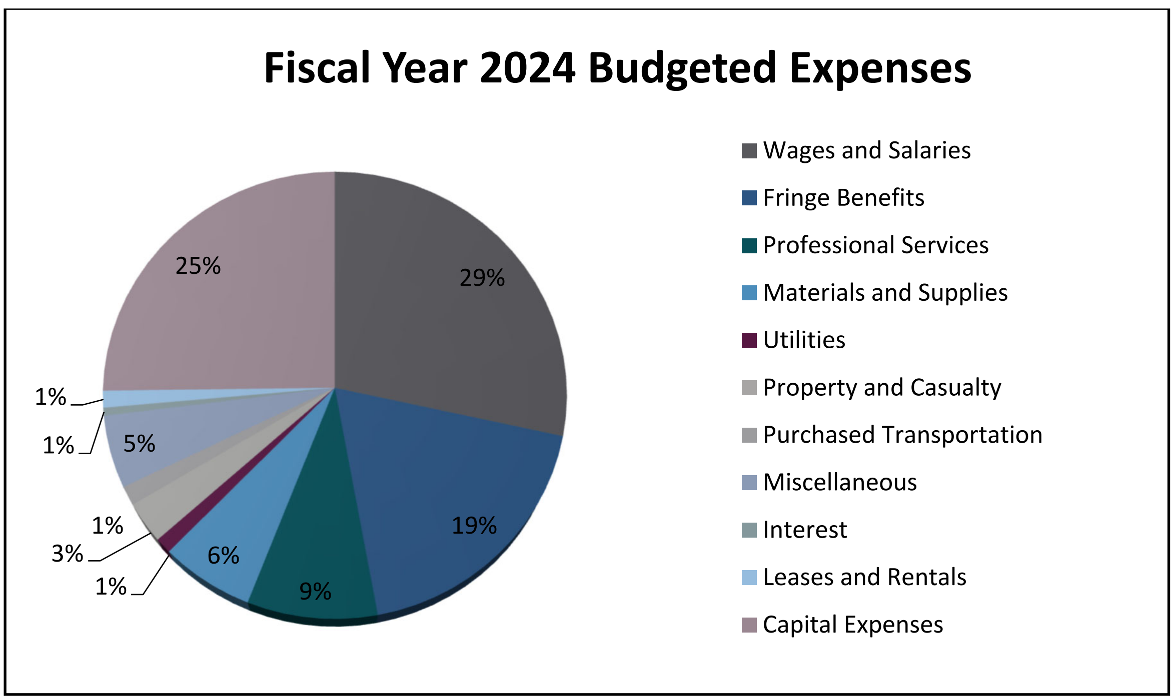
Decreased operating budget amounts are due to the following: 1) Notably, the most significant decrease is observed in purchased transportation. The introduction of VRT's new Beyond Access service is a key contributor to this reduction, as it effectively replaces our acquisition of services and is anticipated to operate more efficiently resulting in a significant budget decrease. This decrease is offset somewhat with the following increases, 2) Wage and salary expenses, along with fringe benefit expenses, have been budgeted higher across all divisions. The most substantial increases are observed in Specialized Transportation to accommodate the hiring of staff for operating the Beyond Access service, and in the Canyon County system, where driver wages have been increased to enhance recruitment and retention efforts 3) There are budget increases in professional services, material and supplies, utilities, and interest. However, these increases are counterbalanced by budget reductions in insurance, purchased transportation, leases, and miscellaneous expenses.

Decreases in capital budget amounts are due to the anticipated completion of vehicle purchases and anticipated capital budget carryforwards from FY 2023 to the FY 2024 amended budget.

The Fiscal Year 2024 operating budget is $25,588,639 whereas the capital budget is $8,624,500.

The following charts show the composition of anticipated revenues and expenses within the 2024 budget.





Fiscal Year 2024 budget issues include:

- VRT meets financial requirements with revenue from federal and local sources. Federal funding from formula and discretionary grants funds the majority of capital needs. A combination of federal formula and local revenue funds operating expenses. Local funds come primarily from voluntary contributions of local revenue from cities and counties, as VRT is one of only three political subdivisions in Idaho without levy authority. Additionally, VRT earns directly generated and auxiliary revenue from fares, advertising, interest and disposal of aging assets.

- Acknowledging the uncertainty current funding has on VRT's ability to plan for the future and respond to growth and demands for service, VRT is actively communicating with the state leaders. There is a concerted effort, led by the CEO, engaged private sector leaders and engaged Board members, to emphasize the crucial necessity of establishing consistent funding sources for addressing all the transportation needs not only in the Treasure Valley but across the state of Idaho.

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

Valley Regional Transit

Statement of Net Position

September 30, 2023

Assets	
Cash	$ 1,348,543
Receivables	
Federal receivables	3,430,001
Prepaid expenses	310,070
Inventories	575,238
	5,663,852
Capital assets, net of accumulated depreciation	35,802,488
Right to use leased assets, net of accumulated amortization	5,120,755
Right to use subscription IT assets, net of accumulated amortization	525,008
Total assets	47,112,103
Deferred Outflows of Resources	
Pension	918,875
Liabilities and Net Position	
Liabilities	
Accounts payable and other accrued expenses	1,683,056
Accrued payroll and benefits	684,235
Advanced revenue	328,499
Lease liability	5,320,648
SBITA liability	411,007
Net pension liability	2,302,087
Total liabilities	10,729,532
Deferred Inflows of Resources	
Pension	-
Net Position	
Net investment in capital assets	35,716,596
Unrestricted	1,584,850
Total net position	$ 37,301,446

See Notes to Financial Statements

Valley Regional Transit

Statement of Revenues, Expenses and Change in Net Position

Year Ended September 30, 2023

Operating Revenues	
Directly generated funds	$ 807,578
Auxiliary transportation funds	914,373
Federal funds	10,947,873
Local funds	10,327,789
Total operating revenues	22,997,613
Operating Expenses	
Salaries and fringe benefits	14,967,560
Professional services	1,959,439
Materials and supplies	1,712,713
Utilities	334,989
Casualty and liability insurance	1,070,815
Miscellaneous	1,488,936
Site rentals	24,176
Non-capital expenditures	290,442
Purchased transportation	2,172,522
Depreciation & amortization	3,540,024
Total operating expenses	27,561,616
Operating Loss	(4,564,003)
Nonoperating Revenue and (Expense)	
Other income	107,108
Net gain on sale of capital assets	13,355
Interest expense	(152,279)
Total nonoperating revenue, net	(31,816)
Loss Before Capital Grants	(4,595,819)
Capital Grants & Contributions	
Federal capital grants	2,467,726
Local capital grants	1,083,778
Capital contributions	308,480
Total capital grants & contributions	3,859,984
Change in Net Position	(735,835)
Net Position, Beginning of Year	38,037,281
Net Position, End of Year	$ 37,301,446

See Notes to Financial Statements

Valley Regional Transit

Statement of Cash Flows

Year Ended September 30, 2023

Operating Activities	
Receipts from customers and users	$ 1,829,059
Receipts from federal government	10,624,369
Receipts from local government	10,276,059
Payments to suppliers	(9,848,206)
Payments to employees	(14,467,673)
Net Cash used for Operating Activities	(1,586,392)
Investing Activities	
Capital and Related Financing Activities	
Interest paid	(152,279)
Receipts of capital grants (federal and local)	3,551,504
Purchase of capital assets	(2,757,760)
Payments on lease agreements	(257,057)
Payments on SBITAS	(133,832)
Proceeds from sale of capital assets	24,108
Net Cash from Capital and Related Financing Activities	274,684
Net Change in Cash	(1,311,708)
Cash, Beginning of Year	2,660,251
Cash, End of Year	$ 1,348,543
Reconciliation of Operating Loss to Net Cash used for Operating Activities	
Operating loss	$ (4,564,003)
Adjustment to reconcile operating loss to net cash used for operating activities	
Depreciation	3,164,994
Amortization	375,031
Other miscellaneous receipts	107,108
GASB 68 actuarial pension expense	429,697
Changes in assets and liabilities	
Accounts receivable	(323,504)
Inventories	(62,168)
Prepaid expenses	(187,085)
Accounts payable	(544,921)
Accrued expenses	70,189
Advanced revenue	(51,730)
Net Cash used for Operating Activities	$ (1,586,392)
Supplemental Disclosure of Non-cash Investing Financing Activities	
Property and equipment purchases included in accounts payable	$ 677,949
Property and equipment donated	$ 308,480
Property and equipment purchases financed through lease arrangements	$ 1,388,105
IT subscription purchases financed through SBITAs	$ 411,007

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 a Regional Public Transportation Authority structured as an enterprise fund created by a vote of Ada and Canyon County voters. VRT is the regional public transportation authority, VRT is responsible for the short and long-term planning and operations of providing public transportation services for the region. 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 the Idaho Department of Transportation, one representative from Boise State University and one representative from the College of Western Idaho.

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, 2023. It is unlikely but 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. Assets, like bus shelters, that have a higher chance of being damaged, moved, and vandalized will not be considered for capitalization. Other items not considered for capitalization include items that are consumed, used-up, or worn-out in one year or less.

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

Right to use leased assets are recognized as a lease liability and a right to use lease asset at the commencement of the lease term, unless the lease is a short-term lease, or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives received). The lease asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs.

Right to use subscription IT assets are recognized at the subscription commencement date and represent VRT's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method. The amortization period is 5 years.

Pensions

For purposes of measuring the net pension liability and pension expense, 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 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. For the year ended September 30, 2023, there were no deferred inflows of resources relating to the pension obligation. 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.

Accrued Payroll and Benefits

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 deferred 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 and right of use assets. To the extent debt has been incurred but not yet expended for capital assets and right of use 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.

Implementation of GASB Statement No. 96

As of October 1, 2022, VRT adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs).* The implementation of this standard establishes that a SBITA results in a right to use subscription IT asset - an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays and other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. As a result of the implementation of this standard, there was no effect on beginning net position. The additional disclosure required by this standard is included in Note 6 – Leases and Subscription Based Information Technology Arrangements (SBITAs).

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	$ 1,358,312
Portion insured by FDIC	(250,000)
Uninsured and uncollateralized cash	$ 1,108,312

Note 3 - Capital Assets

The following presents capital asset activity for the year ended September 30, 2023:

	Balance October 1, 2022	Additions	Deletions	Transfers	Balance September 30, 2023
Non-depreciable					
Construction in process	$ 5,334,959	$ 3,610,654	$ -	$ (3,495,459)	$ 5,450,154
Land	1,210,000	-	-	-	1,210,000
Depreciable					
Office equipment	793,624	-	-	-	793,624
Software	2,373,523	-	-	-	2,373,523
Machinery and equipment	1,468,823	61,177	-	-	1,530,000
Vehicles	25,430,078	46,801	(1,301,433)	3,165,857	27,341,303
Building and improvements	29,016,278	25,556	-	329,602	29,371,436
Total capital assets	65,627,285	3,744,188	(1,301,433)	-	68,070,040
Accumulated depreciation	(30,393,240)	(3,164,994)	1,290,682	-	(32,267,552)
Net capital assets	$ 35,234,045	$ 579,194	$ (10,751)	$ -	$ 35,802,488

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 provides for a non-discretionary 401(k) contribution of 3% of eligible compensation to TMCC eligible employees.

During the year ended September 30, 2023, VRT reimbursed TMAC and TMCC for contributions of $456,014 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, 2023, it was 7.16% for general employees. On July 1, 2023, the rate decreased for general employees to 6.71%. 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, 2022. On July 1, 2023, the employer contribution rate decreased to 11.18%. VRT's contributions were $300,523 for the year ended September 30, 2023.

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

At September 30, 2023, VRT reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. VRT's proportion of the net pension liability 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, 2023, VRT's proportion was 0.0005768671 percent, an increase from the 2022 proportion which was 0.0005613520.

For the year ended September 30, 2023, VRT recognized pension expense of $429,698. At September 30, 2023, 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	$ 394,595	$ -
Changes in assumptions or other inputs	227,955	-
Net difference between projected and actual earnings on pension plan investments	216,085	-
VRT's contributions subsequent to the measurement date	80,240	-
Total	$ 918,875	$ -

The $80,240 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 in the year ending September 30, 2024.

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 4.4 at the beginning of the measurement period ended June 30, 2023.

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

Years Ending September 30,	
2024	$ 298,237
2025	140,150
2026	435,982
2027	(35,734)
	$ 838,635

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
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%.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%.
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%.

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.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	-0.25%
TIPS	10%	-0.30%
Real Estate	8%	3.75%
Private Equity	8%	6.00%

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 to Changes in the Discount Rate

The following presents the Employer's proportionate share of the net pension liability 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 liability 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 net pension liability	$ 4,140,397	$ 2,302,087	$ 799,612

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, 2023, VRT had reported payables to the defined benefit pension plan of $4,614 for legally required employer contributions, $3,466 for legally required employee contributions, and $1,116 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 $88,826 of contributions to the PERSI Choice 401(k) as benefits expense during the year ended September 30, 2023.

Note 6 - Leases and Subscription Based Information Technology Arrangements (SBITAs)

<u>Orchard Facility:</u>
In October 2015, VRT entered into a lease agreement for the use of a vehicle maintenance facility. Previously this lease agreement was recognized as an operating-type lease arrangement, however during the current fiscal year the agreement was recorded as a right of use asset, as a direct result of the implementation of GASB Statement No. 87. A right to use lease asset in the amount of $2,456,780 was recognized, with an annual interest rate of 3.00%. Annual payments for both principal and interest are approximately $149,928. The agreement expires September 30, 2045.

<u>Bus Battery Leases:</u>
In 2021, VRT entered into a lease agreement with Proterra for the purpose of leasing batteries for electric buses. The first set of agreements commenced on September 1, 2021 with monthly principal and interest payments totaling approximately $5,833, bearing an interest rate of 3.27%. This agreement expires on August 31, 2033. A second lease agreement with Proterra was executed October 1, 2021 for additional batteries, with monthly payments of approximately $5,833 (includes both principal and interest), bearing an interest rate of 3.27%. This lease agreement is scheduled to expire September 30, 2033. A third battery lease agreement was executed on

August 1, 2022 with a monthly payment for both principal and interest of $2,917 that will expire on July 31, 2034. This agreement also bears an interest rate of 3.27%.

In 2022, three additional lease agreements were executed, all bearing an interest rate of 3.27%. The fourth and fifth battery lease agreements were executed on November 1, 2022 and December 1, 2022, respectively, with a monthly payment for both principal and interest of $2,917 that will expire on November 30, 2034 and December 31, 2032. A sixth battery lease agreement was executed for two additional batteries was executed June 1, 2023 with a monthly payment for both principal and interest of $5,833. The agreement expires May 31, 2035. Right to use leased assets for the batteries totaled $3,123,234 as of September 30, 2023.

Subsequent to year end, a battery lease for one bus commenced in November 2023, having a monthly payment of approximately $2,917.

<u>Bikeshare Facility:</u>
VRT entered a lease agreement effective September 1, 2022, for the use of a facility in the operations of the Boise Bike Share Program. The lease is a 37-month lease with monthly payments for principal and interest of approximately $3,100. The agreement bears an interest rate of 4.25%. A right of use asset in the amount of $104,788 was recognized during the fiscal year 2022. The use of the facility has been expanded to include use by the Programs and Supports division of VRT.

<u>Copiers:</u>
Beginning July 2022, VRT entered into a 36-month lease agreement for copiers with a monthly payment (including both principal and interest) of approximately $589. The agreement bears an interest rate of 3.35%. A right of use asset in the amount of $20,153 was recognized during fiscal year 2022.

Below summarizes the changes in right to use leased assets and the related accumulated amortization for the year ended September 30, 2023:

Right to use leased assets	Balance as of October 1, 2022	Additions	Deletions	Balance as of September 30, 2023
Orchard Facility	$ 2,456,780	$ -	$ -	$ 2,456,780
Bus Battery Leases	1,735,130	1,388,105	-	3,123,235
Bikeshare Facility	104,788	-	-	104,788
Copiers	20,153	-	-	20,153
	$ 4,316,851	$ 1,388,105	$ -	$ 5,704,956

Accumulated amortization	Balance as of October 1, 2022	Additions	Deletions	Balance as of September 30, 2023
Orchard Facility	$ (102,366)	$ (100,016)	$ -	$ (202,382)
Bus Battery Leases	(122,124)	(214,481)	-	(336,605)
Bikeshare Facility	(2,832)	(33,985)	-	(36,817)
Copiers	(1,679)	(6,718)	-	(8,397)
	$ (229,001)	$ (355,200)	$ -	(584,201)
Total right to use leased assets, net				$ 5,120,755

Below summarizes the changes in lease liability amounts for the year ended September 30, 2023:

Lease Liability	Balance as of October 1, 2022	Additions	Deletions	Balance as of September 30, 2023
Orchard Facility	$ 2,425,535	$ -	$ (38,568)	$ 2,386,967
Bus Battery Leases	1,643,255	1,388,105	(180,886)	2,850,474
Bikeshare Facility	102,259	-	(31,054)	71,205
Copiers	18,551	-	(6,549)	12,002
	$ 4,189,600	$ 1,388,105	$ (257,057)	$ 5,320,648

Future payments under these arrangements are as follows:

Years Ending September 30,	Principal	Interest	Total
2024	$ 306,512	$ 161,909	$ 468,421
2025	318,533	152,267	470,800
2026	289,488	143,151	432,639
2027	302,537	133,632	436,169
2028	316,112	123,691	439,803
2029 - 2033	1,815,682	453,459	2,269,141
2034 - 2038	786,544	229,215	1,015,759
2039 - 2043	794,402	122,787	917,189
2044 - 2045	390,838	12,521	403,359
	$ 5,320,648	$ 1,532,632	$ 6,853,280

Subscription Based Information Technology Arrangements (SBITAs):

Enterprise Resource Platform:
VRT has a SBITA contract for their ERP platform and are required to make principal and interest payments, with services that commenced July 2023 and are scheduled to end July 2028. The subscription liability was valued using a discount rate of 4.19% based on VRT's incremental borrowing rate at the inception of the subscriptions. $411,007 has been recognized as a subscription IT asset related to these SAAS payments.

$133,832 was recognized as a subscription IT asset in progress which represents implementation costs in progress to get the ERP system configured for VRT. At the time the ERP modules go-live, the amounts relating to those specific modules will be reclassified from Subscription IT asset in progress to subscription right to use asset and begin amortizing.

VRT amortized the subscription assets as follows:

	Balance as of October 1, 2022	Additions	Reductions	Balance as of September 30, 2023
Right to use Subscription IT Assets not Being Amortized				
Subscription IT asset in progress	$ -	$ 133,832	$ -	$ 133,832
Right to use Subscription IT Assets Being Amortized	-	411,007	-	411,007
Less Accumulated Amortization	-	(19,831)	-	(19,831)
Total Subscription IT Assets, net	$ -	$ 525,008	$ -	$ 525,008

A summary of the changes in the subscription IT liability is as follows:

	Balance as of October 1, 2022	Additions	Reductions	Balance as of September 30, 2023	Amounts Due Within One Year
Subscription IT liability	$ -	$ 411,007	$ -	$ 411,007	$ 75,477

Future payments under the SBITA liability arrangement are as follows:

Fiscal Years Ending September 30,	Principal	Interest	Total
2024	$ 75,477	$ 16,794	$ 92,271
2025	78,696	12,070	90,766
2026	82,058	8,673	90,731
2027	85,563	5,131	90,694
2028	89,213	1,444	90,657
	$ 411,007	$ 44,112	$ 455,119

Note 7 - Concentrations

Approximately 51% of VRT's total revenue for the year ended September 30, 2023, was derived from contracts with the federal government, and 83% of the local revenue came from the City of Boise.

Note 8 - Self-Insurance

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, 2023, VRT has reported a liability of $53,474 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, 2023

Valley Regional Transit

Valley Regional Transit

Schedule of Employer's Share of Net Pension Liability (Asset) and Employer Contributions

Year Ended September 30, 2023

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Employer's portion of the net pension liability	0.000439740	0.000443322	0.000445219	0.000438584	0.00045406	0.000504707	0.0005481181	0.0005613520	0.0005768671
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)	$ 2,211,030	$ 2,302,087
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	$ 2,213,664	$ 2,452,792
Employer's proportional share of the net pension liability as a percentage of its covered payroll	47.01%	69.31%	49.10%	45.85%	33.61%	65.09%	-2.12%	99.88%	93.86%
Plan fiduciary net position as a percentage of the total pension liability	91.38%	87.26%	90.68%	91.69%	93.79%	88.22%	100.36%	83.09%	83.83%

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

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	2022	2023
Statutorily required contribution	$ 138,531	$ 152,675	$ 150,283	$ 162,701	$ 182,493	$ 219,740	$ 251,757	$ 267,743	$ 305,137
Contributions in relation to the statutorily required contribution	$ (140,279)	$ (150,744)	$ (145,075)	$ (170,757)	$ (189,393)	$ (233,612)	$ (276,205)	$ (250,533)	$ (300,523)
Contribution (deficiency) excess	$ 1,748	$ (1,931)	$ (5,208)	$ 8,056	$ 6,899	$ 13,872	$ 24,447	$ (17,210)	$ (4,614)
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	$ 2,329,618	$ 2,555,586
Contributions as a percentage of covered payroll	11.46%	11.18%	10.74%	11.88%	11.88%	12.69%	13.10%	11.17%	11.76%

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

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

Federal Awards Reports in Accordance with the Uniform Guidance
September 30, 2023

Valley Regional Transit

Valley Regional Transit

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

Federal/Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Number	Expenditures	Amounts Passed-Through to Subrecipients
Direct from U.S. Department of Transportation				
Federal Transit Cluster				
Federal Transit Formula Grants	20.507	N/A	$ 8,686,777	$ 624,889
COVID 19 - Federal Transit Formula Grants	20.507	N/A	1,086,657	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	N/A	1,900,962	-
Total Federal Transit Cluster			11,674,396	624,889
Pass through from Idaho Department of Transportation				
Transit Services Programs Cluster				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	ID-2023-003	1,151,230	-
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	None Provided	245,477	-
Total U.S. Department of Transportation			$ 13,071,103	$ 624,889

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, 2023. 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.

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, 2023, and the related notes to the financial statements, which collectively comprise VRT's basic financial statements and have issued our report thereon dated February 7, 2024.

Report on 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 control. 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 or significant deficiencies may exist that have not been identified.

877 W. Main St., Ste. 800 | Boise, ID 83702-5858 | T 208.344.7150 | F 208.344.7435 | EOE

Report on 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
February 7, 2024

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

Opinion on the Major Federal Program

We have audited Valley Regional Transit's (VRT) compliance with the types of compliance requirements identified as subject to audit 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, 2023. VRT's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, VRT complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of VRT and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of VRT's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to VRT‘s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on VRT’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about VRT’s compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding VRT’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of VRT’s internal control over compliance relevant to the audit in order to design 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 VRT’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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
February 7, 2024

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	No
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 (a):	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
Federal Transit Cluster	
Federal Transit Formula Grants	20.507
COVID 19 - Federal Transit Formula Grants	20.507
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	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

None reported

TOPIC	Ada County Highway District Integrated Five Year Work Plan 2024-2029
DATE	March 4, 2024
STAFF MEMBER	Kate Dahl

Introduction
This is a summary of projects Valley Regional Transit is recommending as priorities for transit, pedestrian and bike improvements to be included in Ada County Highway District (ACHD) Integrated Five Year Work Plan (IFYWP) for Fiscal year 2024.

Highlights
- Project priorities are primarily at the **design** phase only, with few projects identifying a year for right-of-way acquisition or construction phases.
- Transit improvements on State Street and Fairview are top priorities.
- Pedestrian safety and access to bus stops is a primary concern.

Summary
The Integrated Five-Year Work Plan (IFYWP) is the capital improvement plan for ACHD which lays out capital transportation projects for the next 5-year period and coordinates projects between partner agencies. The IFYWP is updated annually by gathering input from partner agencies about which projects they would like to see prioritized on streets and roadways within Ada County. ACHD separates the projects in those that are programmed (funded) and those that are not programmed (unfunded). Project timelines are separated into the year the project is designed, right of way (ROW) is acquired, and construction begins. The first 2 years of the plan align with ACHD's FY2024 budget. For more detailed information visit the link to ACHD's website on the next page.

Criteria
Valley Regional Transit staff including the Development team and Safe Routes to School staff convened to review priorities based on location, whether the project improves transit operations and/or the ridership experience, and whether the project is already funded and supported by partners.

Valley Regional Transit examines the following criteria to identify and prioritize projects:

1. Location: Is the project located on a premium transit corridor including Route 9 - State Street, Route 7 - Fairview, or Route 3 - Vista. Are there other routes in need of improvements from a safety or operational standpoint that coincide with already programmed projects.
2. Ridership Experience: Does the project improve access, location, or level of improvements to an existing or proposed bus stop location.
3. Operations: Does the project improve operations for transit vehicles and surrounding passenger vehicles in turning movements or traffic flow etc.
4. Ridership Experience: Does the project improve pedestrian and bike infrastructure to bus stops and surrounding land uses that promotes safety and ease of use.
5. Funding: Have other jurisdictions identified the location or need as a priority that we could partner with or support.
6. Funding: Has the project already been programmed (funded).

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

Project Priorities

Valley Regional Transit summarized the following projects below. For more detailed project descriptions see *Attachment 1: VRT FY24 Request Form Final Draft.*

Unprogrammed List (Arterials):

- **Fairview Corridor** (Priorities 1-4): Designing sections of the corridor with defined curb, bus stops, and pedestrian infrastructure to facilitate transit accessibility. (2028-2029)
- **Pioneer & River Street** (Priority 5): Coordinating design and construction consistent with VRT and CCDC designs and investments to improve pedestrian safety.

Community Programs List (Collectors and Local roadways):

- **Orchard & Fairview On-Ramp** (Priority 1): Provide a left turn lane signal for transit only.
- **Various locations** (Priorities 2-18): Designing sidewalk and pedestrian improvements such as crosswalks and signals. VRT supports ACHD in executing these projects as they come up.
- **Vista & Broadway Corridor** (Priorities 5,13): Designing intersections for pedestrian safety (2027-2028)

Programmed List (Arterials):

- **State Street Corridor** (Priorities 1-7): Designing sections of the corridor as envisioned in the State Street Transit and Operations Plan with a Coordinated Funding Plan to follow. (2025-2028)
- **Access to Opportunity** (8-13): Designing pedestrian and transit facilities on Fairview, Franklin, and 43rd utilizing the Access to Opportunity grants. (2024-2026)

Implication (policy and/or financial)

The IFYWP priorities would support goals in Valley Connect 2.0, The State Street Transit and Operations Plan and corresponding capital projects identified in the Transportation Development Plan 2024-2028. The State Street Executive Team needs to develop a Coordinated Funding Plan to finance sections of the State Street Corridor construction.

More Information

Link: ACHD Website Integrated Five Year Work Plan
Attachment 1: VRT FY24 Request Form Final Draft

For detailed information contact:
Kate Dahl, Principal Planner, kdahl@rideVRT.org, 208-258-2715

2024 VRT Prioritization Request Form

Updates based on ADOPTED FY2024-2028 IFYWP *

Item V. C.

2024 Priority Ranking	Agency Project Name	Agency Project Description	Current IFYWP Status		
			Design YR	ROW YR	Const YR
Roads & Intersections - UNPROGRAMMED *CIP Projects (Arterials) Only*					
1	Highway 44 and Bogart Design	Design the Highway 44 and State Street intersection as envisioned in the State Street Transit and Traffic Operations Plan. We recognize this would be a coordinated effort with ITD. VRT is developing transit stop improvement plans at this location and they must be done in coordiation with ITD and ACHD corridor design. We are requesting a design year be identified, ideally 2025 or 2026. We recognize that this and other State Street project design elements will require a coordinated funding plan. This project could be done in coordination with the Bogart Ln Bridge, design currently year 2027. (Route 9 future)			
2	Fairview, Shamrock to Five Mile	Design the corridor with defined curb and seven lane cross section. VRT has plans for bus stops along fairview, particularly at Fairview and Steelwood. These improvements must be done in coordination with ACHD corridor design and construction. We are requesting a design year to be identified ideally 2026-2027. (Route 45, 7 future)			
3	Fairview, Cloverdale to Shamrock	Design the corridor with defined curb and seven lane cross section. VRT has plans for bus stops along fairview, particularly at Fairview and Steelwood. These improvements must be done in coordination with ACHD corridor design and construction. We are requesting a design year to be identified ideally 2028-2029. (Route 45, 7 future)			
4	Fairview Ave, Maple Grove Rd / Cole Rd	Construct consistent sidewalk and pedestrian infrastructure to facilitate connections between transit services and increase transit accessiblity. (Route 7)			
5	Pioneer & River Street	Establishing a bike lane, sidewalk improvements, and integrating a bus stop that is consistent with VRT's and CCDC design and investments.			

2024 Priority Ranking	Agency Project Name	Agency Project Description	Current IFYWP Status		
			Design YR	ROW YR	Const YR
Roads & Intersections - PROGRAMMED *CIP Projects (Arterials) Only*					
1	State and Willow Intersection Design	Design the State and Willow interesection as envisioned in the State Street Transit and Traffic Operations Plan. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2026 or 2027. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9)	**Future**	**Future**	**Future**
2	State St, Collister Dr / 36th St	Design the cooridor as envisioned in the State Street Transit and Traffic Operations Plan. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2026 or 2027. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9)	**Future**	**Future**	**Future**
3	State St, Pierce Park Ln / Collister	Design the cooridor as envisioned in the State Street Transit and Traffic Operations Plan. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2026 or 2027. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9)	**Future**	**Future**	**Future**
4	State and Glenwood St	Design the State and Glenwood interesection as envisioned in the State Street Transit and Traffic Operations Plan. VRT has funding to transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2025 or 2026. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9,	**Future**	**Future**	**Future**
5	State St, 36th St / 27th	Design the cooridor as envisioned in the State Street Transit and Traffic Operations Plan. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2027 or 2028. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9, 20)	**Future**	**Future**	**Future**

Item V. C.

2024 Priority Ranking	Agency Project Name	Agency Project Description	Current IFYWP Status		
			Design YR	ROW YR	Const YR
Roads & Intersections - PROGRAMMED *CIP Projects (Arterials) Only*					
6	State Street and Whitewater	Design the State and Whitewater intersection as envisioned in the State Street Transit and Traffic Operations Plan. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2025 or 2026. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9)	Future	Future	Future
7	State Steet and Ellen's Ferry	Design the East leg of the State and Ellen's Ferry intersection. VRT is developing transit stop improvements at this location and they must be done in coordination with ACHD corridor design. We are requesting a design year to be identified ideally 2027. We also recognize that this and other State Street project design elements will require a coordinated funding plan. We would prioritize identifying a design year above any of the unprogrammed Fairview projects we prioritized above. (Route 9, 10)	Future	Future	Future
8	Access to Opportunity: Fairview Ave, Cole Rd / Curtis St Pedestrian Facilities	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. Fairview is a premium corridor and VRT also plans to make transit stop improvements along this corridor and looks forward to coordinating with ACHD on the design of pedestrian and transit facilities along this corridor.	2024-2026	2027-2028	Future
9	Access to Opportunity: Fairview Ave, Curtis Rd / Orchard St	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. Fairview is a premium corridor and VRT also plans to make transit stop improvements along this corridor and looks forward to coordinating with ACHD on the design of pedestrian and transit facilities along this corridor.	2024-2026	2027	Future
10	Access to Opportunity: Fairview Ave, Orchard St / Garden St	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. Fairview is a premium corridor and VRT also plans to make transit stop improvements along this corridor and looks forward to coordinating with ACHD on the design of pedestrian and transit facilities along this corridor.	2024-2026	2027	Future
11	Access to Opportunity: 43rd St Bikeway Connection, Ustick Rd / Greenbelt	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. This connection is important for connections to service on Chinden and as a safe route to Anser Charter School and the Boys and Girls Club.	2024-2026	2027	Future
12	US 20/26 (Chinden Blvd) and 43rd St Pedestrian Crossing	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. This connection is important for connections to service on Chinden and as a safe route to Anser Charter School and the Boys and Girls Club.	2022-2024	2024	2025
13	Access to Opportunity: Franklin Rd, Milwaukee St / Liberty St.	VRT recognizes this project is already programmed. We want to acknowledge our support of the project. VRT has transit services on Cole and will have serivce on Franklin. VRT looks forward to coordinating with ACHD on the design of pedestrian and transit facilities along this corridor.	2024-2026	2027-2028	Future
14	Orchard St realignment, Gowen Rd to Victory	VRT recognizes this project has been de-prioritized but would like to reiterate previous comments about the potential impact of this project and we look forward to working with ACHD to minimize any potential negative impacts of these conceptual improvements. This project will impact VRT's access to its maintenance facility. This project has the potential to have a large negative impact on VRT operations as all fixed route services in Ada County come out of this facility. Construction mitigation will also be a major concern as VRT will need continued access to their facility through all phases of construction.	Future	Future	Future
2024 Priority Ranking	Agency Project Name	Agency Project Description	Current IFYWP Status		
			Design YR	ROW YR	Const YR
Community Programs UNPROGRAMMED *- Collectors & Local Roadways*					
1	Orchard St, / Fairview Ave on-ramp left turn bus signal	Install a left turn signal at Orchard St and the Fairview Ave on ramp. Signal to provide a protected left turn to transit vehicles that are behind schedule. The signal would only control north bound traffic on Orchard. When a late bus is not in the turn lane, the signal would flash yellow arrow. (Route 7)			
2	Orchard St, Morris Hill Rd / Emerald St	Sidewalk and pedestrian amentities are needed along this stretch. Lack of pedestrian facilties makes travel difficult for people using transit or other non-motorized means of travel. (route 5, 20)			
3	Emerald St, Curtis Rd / Orchard St	Sidewalk on Emerald, northside between Marcus and Baker. Consider detached sidewalk or otherwise match land-use jurisdiction vision for pedestrian facility. (Route 5)			
2024 Priority Ranking	Agency Project Name	Agency Project Description	Current IFYWP Status		
			Design YR	ROW YR	Const YR

Community Programs UNPROGRAMMED - *Collectors & Local Roadways*

4	Ustick and Grenadier	Improve the pedestrian crossing with a PHB or full signal. VRT is planning bus stop investments at Grenadier but those improvements must be coordinated with ACHD activities. The crossing would also improve access to the Granger Ln Bikeway (Route 24)			
5	Vista and Targee	Improve pedestrian crossings at Vista and Targee with directional ramps. The interesection has VRT bus stops and is an important crossing for safe routes to Hawthorne Elementary School (Route 3)			
6	Fairview and Barbara Dr.	Improve pedestrian crossing at Barbara Ct. with PHB and sidewalk on northside of Fairview. Crossing would connect to the Five Mile creek pathway and improved pedestrain infrastructure on the South side of Fairview. (Route 45)			
7	Milwaukee at Chesterfield	Improve pedestrian crossing at Milwaukee and Chesterfield with a PHB or RRFB. Crossing would connect neighborhood to Capitol High School, Milwaukee Park and connect with the Edna Street Bikeway. VRT will also have regular 30 minute service with bus stops on Milwaukee. (Route 21)			
8	Maple Grove and Edna	Improve pedestrian crossing at Maple Grove and Edna with a PHB or RRFB. Crossing critical to the Edna Bikeway.			
9	McMillan and Camas Creek Way	Improve pedestrian crossing at McMillan and Camas Creek Way with a PHB or RRFB. Crossing provides connection to Mcdevitt Park and connects Wainwright bikeway to bikeway on Willow Creek.			
10	Lincoln Ave and Belmont St Pedestrian Crossing	The Lincoln Avenue and Belmont Street intersection is adjacent to a parking structure and student housing. As such, it has high volumes of automobiles and pedestrians. This project is to create a raised pedestrian crossing on the south leg of the intersection, with center refuge			
11	Pedestrian facilities on Camas from Berkeley to Glen Haven	Sidewalk improvements to create safe routes to Monroe Elementray across Latah.			
12	Pedestrian facilities on Roe between Limelight and Highway 44	VRT is developing a path from Saxton to Roe along Highway 44. Providing pedestrian connections from Limelight to Highway 44 would improve accessilibity of transit services on			
13	Commerce Ave, W/O Development Ave / Broadway Ave	Sidewalk along Airport Way, S Development Ave, and W Commerce Ave between Broadway and Vista. Match land-use jurisdiction vision for pedestrian facility. (Route 2)			
14	Airport Way/Development Ave, Vista Ave / Commerce Ave	Sidewalk along Airport Way, S Development Ave, and W Commerce Ave between Broadway and Vista. Match land-use jurisdiction vision for pedestrian facility. (Route 2)			
15	Garden City East Improvements B: 37th St, Osage St / Adams St	Sidewalk on E 37th between Adams and Chinden. Match land-use jurisdiction vision for pedestrian facility. (Access to Chinden route 8)			
16	Murray St, S/O Goodall St / US 20/26 (Chinden Blvd)	Sidewalk on Murray from Bench to Chinden. Match land-use jurisdiction vision for pedestrian facility. (Route 8)			
17	Bridger St, Discovery Pl / Meeker Ave	Sidewalk on Bridger St between Meeker Ave and Discovery Way. Match land-use jurisdiction vision for pedestrian facility. (Route 8)			
18	Hill Rd, 36th St / Bogus Basin Rd Pedestrian Facilities	Sidewalk improvements on W Hill Rd between Bogus Basin and N 28th St. Match land-use jurisdiction vision for pedestrian facility. (Route 10)			

EXECUTIVE BOARD RESOLUTION

Ada County Highway District 2025-2029 Integrated Five-Year Work Plan (IFYWP) Prioritization RESOLUTION VEB24-001

BY THE EXECUTIVE BOARD OF VALLEY REGIONAL TRANSIT APPROVING VRT'S PROJECT PRIORITY LIST FOR 2024:

WHEREAS, pursuant to Idaho Code, Chapter 21, Title 40, and as a result of the approval of the voters of Ada and Canyon Counties on November 3, 1998, a regional public transportation authority (now known as **"Valley Regional Transit" (VRT)** was created to serve Ada and Canyon counties; and

WHEREAS, Idaho Code § 40-2109(1) confers to Valley Regional Transit, as a regional public transportation entity, exclusive jurisdiction over all publicly funded or publicly subsidized transportation services and programs except those transportation services and programs under the jurisdiction of public school districts and law enforcement agencies within Ada and Canyon Counties; and

WHEREAS, Idaho Code § 40-2108(2) and (5) provide that Valley Regional Transit, as a regional public transportation entity, has power to raise and expend funds as provided in Idaho Code Chapter 21, Title 40 and to make contracts as may be necessary or convenient for the purposes of the Regional Public Transportation Authority Act; and

WHEREAS, Valley Regional Transit coordinates transportation projects with Ada County Highway District and other partner agencies that are mutually beneficial; and

WHEREAS, Valley Regional Transit prioritizes projects located on transit routes that design transportation infrastructure that improves operations for transit vehicles, increases the safety and accessibility for pedestrians and bicyclists, and creates a positive experience at bus stops for riders to access the best transit network; and

WHEREAS, prioritizing and identifying projects to be included in the IFYWP allows VRT to leverage funding to design and construct projects essential to the public transit system; and

WHEREAS, on January 8, 2024, the Valley Regional Transit Board of Directors delegated authority to the Executive Board to approve VRT's priorities to Ada County Highway District's 2025-2029 Integrated Five Year Work Plan (IFYWP); and

WHEREAS, Idaho Code § 40-2109(5) provides that the Board of Valley Regional Transit may adopt resolutions consistent with law, as necessary, for carrying out the purposes of Chapter 21, Title 40, Idaho Code and discharging all powers and duties conferred to Valley Regional Transit Pursuant to Chapter 21, Title 40; and

WHEREAS, the Board of Valley Regional Transit has created an Executive Board, conferring specific authority upon it to discharge its powers, pursuant to Resolution VBD11-011; and

NOW THEREFORE, BE IT RESOLVED BY THE EXECUTIVE BOARD OF VALLEY REGIONAL TRANSIT:

Section 1. That the Executive Board authorizes VRT's Project Priority List for 2024 be submitted to Ada County Highway District to be included in the Integrated Five-Year Work Plan.

Section 2. That this resolution shall be in full force and effective immediately upon its adoption by the Executive Board of Valley Regional Transit and its approval by the Executive Board Chair.

ADOPTED by the Executive Board of Valley Regional Transit, this 4th day of March, 2024.

APPROVED by the Executive Board Chair this 4th day of March, 2024.

ATTEST: **APPROVED:**

____
EXECUTIVE ASSISTANT

____
CHAIR OF EXECUTIVE BOARD

TOPIC	Procurement Policy
DATE	March 4, 2024
STAFF MEMBER	Jason Jedry

Staff Recommendation/Request
This is for informational purposes only. Staff intends to request the Board's approval for updates to the Procurement Policy, Policy Number 1.03.00 (G), at the April Board of Directors meeting.

Summary
The purpose of Valley Regional Transit (VRT) (henceforth "AUTHORITY") procurement policies is to outline the guidelines governing procurement practices, including the disposal of materials, equipment, buses, vehicles, facilities, and the procurement and administration of professional services and other necessary services for the AUTHORITY.

The Procurement Policy, last revised in 2022, has undergone review, and the proposed changes are as follows:

- Replace all mentions of "Executive Director" with "Chief Executive Officer"
- Changes to formatting
- Included recommended changes to approval thresholds in sections 2.10.1 and 3.2:

Recommended Changes to Approval Thresholds

	Current Approval Threshold	Proposed Approval Threshold
Managers	$ 3,000	$ 10,000
Executive / Director	10,000	50,000
Chief Executive Officer	50,000	150,000
Executive Board	100,000	300,000
Board of Directors	Over 100,000	Over 300,000

The proposed adjustments to approval thresholds aim to alleviate congestion by enabling additional executive team members, beyond just the CEO, to authorize smaller purchases under $50,000. Furthermore, it will streamline the process of handling VRT purchasing needs by allowing the CEO authorization up to $150,00 and raising the approval threshold for the Executive Board, which meets monthly to $300,000. For major purchases surpassing $300,000, approval will be sought from the Board of Directors, which convenes quarterly. These changes align with the current procurement rules outlined in Idaho Code and the requirements set forth by the FTA.

Implication (policy and/or financial)
The AUTHORITY's procurement policies are established to:

- Maximize the value received for expenditure of public funds
- Protect assets purchased with public funds and ensure their application in the AUTHORITY's interest
- Provide a timely, efficient, and cost-effective flow of resources necessary to support AUTHORITY's provision of services
- Protect the integrity of the AUTHORITY's procurement process and the reputations of VRT, its officers and employees
- Comply with all applicable U.S. DOT Federal Transit Administration (FTA) requirements and State of Idaho regulations

Highlights

- Last update to policy approved by Board of Directors August 2022

More Information

Attachments:

Procurement Policy

For detailed information contact: Jason Jedry, Chief Financial Officer, 208-258-2709, jjedry@ridevrt.org

This policy supersedes all prior policy statements written, verbal, or otherwise.

Policy Number: 1.03.00

Resolution Number: ~~VBD22-018~~

Policy Title: Procurement Policy

Signature of Board Chairperson   Date

Signature of Chief Executive ~~Director~~Officer   Date

The purpose of Valley Regional Transit (VRT) (henceforth "AUTHORITY") procurement policies is to define the relevant policies that guide procurement practices in general and specifically, the disposal of materials, equipment, buses and other vehicles, facilities, and the procurement and administration of professional services and other services required by the AUTHORITY.

DEFINITIONS

Procurement – The process of acquiring goods and services by purchasing from commercial businesses.

Board of Directors – The Board of Directors consists of *general members* from Ada County, Canyon County, each incorporated city within Ada County and Canyon County or Canyon County; *special members*, including Boise State University, Capital City Development Corporation, and the College of Western Idaho; and *ex-officio members* from the Idaho Transportation Department.

Executive Board – The Executive Board consists of four (4) Board officers (the Chair, Chair Elect, Vice Chair, and Treasurer), the immediate past Chair, five (5) at large members, and a BSU representative.

POLICY

1. STATEMENT OF POLICY

1.1 Objective. The purpose of Valley Regional Transit (VRT) (henceforth "AUTHORITY") procurement policies is to define the relevant policies that guide procurement practices in general and specifically, the disposal of materials, equipment, buses and other vehicles, facilities, and the procurement and administration of professional services and other supplies and services required by the AUTHORITY. The AUTHORITY Procurement Policies guide the development of procedures for all AUTHORITY employees involved inthe procurement process.

The AUTHORITY's procurement policies are established to:

- Maximize the value received for expenditure of public funds
- Protect assets purchased with public funds and ensure their application in the AUTHORITY's interest
- Provide a timely, efficient, and cost-effective flow of resources necessary to support AUTHORITY's provision of services
- Protect the integrity of the AUTORITY's procurement process and the reputations of VRT, its officers and employees
- Comply with all applicable U.S. DOT Federal Transit Administration (FTA) requirements and State of Idaho regulations

1.2 General Statement of Policy. It is the policy of VRT that the purchase of all goods and services be accomplished under the control of its Chief Executive ~~Director~~Officer and appointed staff designated by the Chief Executive ~~Director~~Officer who are responsible for each purchase. These purchasing professionals facilitate procurement of quality materials, equipment, and services in a cost effective, efficient, and responsive manner. They are responsible for ensuring full and open competition and equitable treatment of all potential vendors and sources of good and services. They will use sound procurement practices and procedures in the planning, solicitation, award, administration, and documentation of procurement contracts through which public funds are expended.

1.3 Federal, State and Local Regulations. The AUTHORITY's policies are intended to conform to applicable federal, state, and local regulations and guidelines that govern public procurements. The AUTHORITY will employ the strictest of any federal, state, or local regulation, which applies to a particular procurement. The largest percentage of procurement supports transit operations. Transit operations are funded in part by federal funds through grants from the U.S. Department of Transportation Federal Transit Administration (FTA).

1.4 Review and Update. The policies incorporated in Section 2.0 "POLICIES" of this document can only be changed with the approval of the Valley Regional Transit Board. The Chief Executive ~~Director~~Officer is responsible to prepare and propose to the Board the rules and regulations regarding purchasing policies which are in accordance with applicable State of Idaho statutes and FTA requirements. The Chief Executive ~~Director~~Officer (or a person he/she designates) will, at a minimum, annually review both the Policy and Desk Procedures Manual against any changes in federal, state, or local guidelines that may have occurred, or changes in internal procedures necessary and/or appropriate. Changes to any policy documents shall be submitted by the Chief Executive ~~Director~~Officer (or a person he/she designates) to the AUTHORITY's Board for approval.

2. POLICIES

2.1 General Procurement Requirements. As a political subdivision of the State of Idaho, The AUTHORITY's procurement policies and procedures must comply with Idaho Code 67-2801 through 67-2808 as well as other applicable sections of Idaho Code. The FTA provides guidance for procurement in 49 Code of Federal Regulations Part 18, and in FTA Circulars 4220.1F, and 5010.1 or most current version.

2.2 VRT Code of Ethical Standards

2.2.1 Purpose. It is imperative officials and employees of the AUTHORITY maintain the highest possible standards of ethical conduct in their transactions of public business. Such standards must be clearly defined and published. The following Code of Ethical Standards (2.2.2 through 2.2.5) is adapted from Idaho Code Title 59, Chapter 7, "Ethics in Government Act of 1990" and includes standards of the Federal Transit Administration.

2.2.2 Relationships. No AUTHORITY employee, official, or agent, including any member of an evaluation committee for an AUTHORITY project, shall participate in the selection, award, or administration of a contract between the AUTHORITY and a private business if a conflict of interest, real or apparent, exists. A conflict exists when an employee, officer, or agent of the AUTHORITY; any member of his/her immediate family; his or her partner; or an organizationwhich employs, or is about to employ, any of the above has a material financial or otherinterest in a firm selected for award of a contract. Any interest as owner or stockholder of one percent (1%) or less in such a firm shall not be deemed to be a material financial interest, but serving as director, officer, consultant, or employee of the firm would be deemed a material interest.

Unless specifically prohibited by law, an AUTHORITY official or employee is not precluded from making a bid on an AUTHORITY's contract if: the contracting process is controlled by rules of open competitive bidding; the sources of supply are unrestricted; the bidder has not taken part in developing contract plans or specifications; he or she will not be personally involved in opening, considering, or accepting bids or proposals; and he or she will not in any way participate in administering the contract.

No AUTHORITY official or employee may approve, disapprove, vote, abstain from voting, or otherwise act upon any matter in which he or she has a financial interest without disclosing the full nature and extent of his or her interest. Such a disclosure must be made before the time when he or she is to perform the duty or concurrently with that performance. For an AUTHORITY board member or the Chief Executive ~~Director~~Officer, disclosure shall be made to the AUTHORITY Board Chairman and other board members. For all other employees, disclosures shall be made to the Chief Executive ~~Director~~Officer.

No AUTHORITY official or employee may accept any salary, retainer, augmentation, expense allowance or other compensation from any private source for the performance of his or her duties as an AUTHORITY official or employee.

If an AUTHORITY official or employee acquires, through his or her public duties or relationships, any information which by law or practice is not at the time available to people generally, he or she may not use the information to further the pecuniary interests of himself or herself, or any other person or business entity.

No AUTHORITY official or employee may suppress any governmental report or other document because it might tend to affect unfavorably his or her financial interests.

2.2.3 Gifts and Gratuities. No official or employee of the AUTHORITY shall seek or accept, directly or indirectly, any gift, gratuity, service, favor, employment, engagement, compensation or economic opportunity from a contractor, potential contractor, or subcontractor which would tend to improperly influence a reasonable person in his or her position to depart from the faithful and impartial discharge of his or her public duties. This would include any gift or gratuity that has a value of $50.00 or more. No AUTHORITY official or employee may use his or her position to secure or grant unwarranted privilege, preference, exemptions, or advantages for himself or herself, any member of his or her immediate household, any business entity in which he or she has a financial interest, or any other person. Gifts received with a value of $50.00 or more shall be returned to the source.

2.2.4 Violations. Violation of the AUTHORITY's ethics policy by any employee shall subject the individual to disciplinary action up to and including discharge as determined by the Chief Executive ~~Director~~Officer of the AUTHORITY. Violation of this policy by the Chief Executive ~~Director~~Officer, a member of the Board, or officer or agent of the AUTHORITY shall subject the individual to disciplinary action or sanction as determined by the AUTHORITY's Board. Violation of this policy by contractors or their agents may be considered a breach of contract and shall subject such contractor or agent to action up to and including cancellation of the contract and suspension and being barred from contracting with the AUTHORITY. Violation of this policy by bidders or potential contractors may be considered to make such bidder or proposer ineligible to bid or render a bid or proposal non-responsive.

2.2.5 Organizational Conflict of Interest. The AUTHORITY will prevent in the soliciting and contracting of goods and services any real or apparent organizational conflicts of interest which could arise when the nature of work to be performed under a proposed contract would result in an unfair competitive advantage to the contractor in the award of future work.

The AUTHORITY will utilize the following means to mitigate or eliminate conflicts of interest:

a) It shall not be a bid or proposal requirement that a prospective vendor or contractor have prior contracts with the AUTHORITY. This shall not be construed, however, to prevent or limit the use of two-step sealed bidding.
b) The offeror shall disclose and describe in a statement all past, present or planned organizational, financial, contractual, or other interest with the AUTHORITY.
c) Offeror shall certify as part of the Request for Bid (RFB) or Request for Proposal (RFP) package that to its best knowledge and belief no affiliation exists relevant to a possible conflict of interest.
d) The Procurement Administrator will review the statements submitted to assess whether additional relevant information from the offeror may be required as it relates to potential conflict of interests.

2.3 Procurements with Suspended/Debarred Vendors Prohibited. The AUTHORITY shall not enter into a contract with a bidder(s) on the General Services Administration's listing of Suspended and/or Debarred Parties (as published at https://www.sam.gov/).

2.4 Protests. Prospective bidders or proposers whose direct economic interest would be affected by award of a contract or by failure to award a contract may make protests. The AUTHORITY will consider all protests requested in a timely manner regarding the award of a contract, whether submitted before or after an award. The AUTHORITY's staff shall comply with the Protest Procedures as dictated by FTA Circular 4220.1F or most current version contained within the AUTHORITY's Procurement Manual.

2.5 Procurement of Real Property. The AUTHORITY's procurement procedures will comply with applicable sections of Idaho Code and FTA requirements. Real property acquisition is addressed in DOT Regulations "Uniform Relocation Assistance and Real Property Acquisitionfor Federal and Federally Assisted Programs," 49 CFR Part 24, implementing the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, 42U.S.C. Section s 4601 et seq., which provide protections for owners and lessees of real property to be acquired as part of an FTA-assisted project. More guidance is included in the most recent edition of FTA Circular 5010.1 or updated version, providing "Award Management" guidance.

2.6 Procurement of Public Works Construction. The AUTHORITY will follow the requirements of Idaho Code, Title 67-2805 and applicable FTA requirements.

2.7 Intelligent Transportation Systems. Intelligent Transportation Systems (ITS) property and services must comply with the National ITS Architecture and Standards to the extent required by section 5307(c) of FAST ACT, FTA Notice, "FTA National ITS Architecture Policy onTransit Projects," 66 FR 1455 et seq., January 8, 2001, and later published policies or implementing directives FTA may issue. Consequently, third party contracts involving ITS are likely to require provisions to ensure compliance with Federal requirements.

2.8 Rolling Stock. For the procurement of transit vehicles (also referred to as "Rolling Stock") the AUTHORITY will comply with the applicable requirements of Idaho Code 67-2801 through 67-2808 and the specific rolling stock requirements in FTA Circular 4220.1F or most current version, Chapter. IV, 2.e (Rolling Stock – Special Requirements).

2.9 Professional Service Contract with Design Professionals, Construction Managers and Professional Land Surveyors (also referenced as Architectural Engineering (A & E), and Related Services by FTA). For the procurement of projects which are connected or related to construction or repair of real property, the AUTHORITY will comply with Idaho Code, 67- 2320, unless otherwise pre-empted by federal law.

2.10 Centralized Purchasing Authority

2.10.1 The responsibility for the procurement and disposal of all materials, equipment,vehicles, property, and services for the AUTHORITY rests with the Chief Executive ~~Director~~Officer. The Chief Executive ~~Director~~Officer has independent authority to act for the VRT Board, subject to VRT policies, in the purchase of materials, equipment or services through $~~49,999.99~~150,000. The Chief Executive ~~Director~~Officer may delegate procurement authority and define internal practices for procurements up to $~~49,999.99~~150,000. All purchases between $~~50~~150,000~~.00~~ and$~~199,999.99~~300,000 require approval by the AUTHORITY's Executive Board prior to award. Purchases of $~~200~~300,000~~.00~~ or more require approval by the VRT Board of Directors prior to the award.

2.10.2 For all procurements, the Chief Executive ~~Director~~Officer shall designate a procurement administrator to oversee all procurements of goods and services for the AUTHORITY, whose responsibility shall be to ensure, through its procurement practices, full and open competition, fair treatment of all suppliers, and good value to the AUTHORITY.

2.11 Geographic Preferences. are prohibited including local preferences. Federal regulations prohibit geographical preferences in making contractor selections except for A&E contracts. The AUTHORITY shall conduct procurements in a manner that prohibits statutory or administrative local, in-state, or geographical preferences in the solicitation and evaluation of bids or proposals, except where federal or state law expressly mandates such preferences.

2.12 Emergency Purchases. The appropriate authority for purchases as defined in policy shall be secured before committing any AUTHORITY funds, except in cases of emergency. Idaho State Statute defines an "emergency" as one which the property is required for a life-threatening situation or a situation that is immediately detrimental to the public welfare or property as defined in Idaho Code § 67-2808. The Chief Executive ~~Director~~Officer is delegated the authority to establish procedures that comply with Idaho Code. The Chief Executive ~~Director~~Officer will report such emergency action to the AUTHORITY's Board or Executive Board at their next regularly scheduled meeting.

2.13 Disadvantaged Business Enterprise Program. The AUTHORITY actively encourages and assists Disadvantaged Business Enterprises (DBEs) to participate competitively in AUTHORITY procurement actions as outlined in the AUTHORITY's DBE program. This shall be done in compliance with the Idaho Transportation Department's Disadvantaged Business Enterprise Program. All DBE inquiries and requests are coordinated through AUTHORITY's Community Relations Manager.

2.14 Parts and Supplies Inventory. AUTHORITY will conduct, at a minimum, an annual inventory inspection of parts and supplies utilizing monthly/quarterly cycle counts performed by contractors and will reconcile items in stock versus the record of those on hand as well in the fixed asset records.

2.15 Disposition of Surplus Property. Surplus property is defined as Authority property which has been determined to not be required for the needs and for the discharge of the responsibilities of the Authority.

2.15.1 Disposal of Surplus Property. AUTHORITY shall dispose of surplus property by either donating the surplus property to local non-profit entities or will ensure the highest possible return consistent with the costs of disposal, while conforming to requirements of FTA Circulars 5010.1 and 4220.1F or most current versions, and the principals set forth in Idaho Code § 67-5732A, applicable to the State of Idaho, Department of Administration. VRT Surplus Property Policy and Procedures, conforming to, and pursuant to, Idaho Code § 67-5701 et seq., all sales of personal property of the AUTHORITY must be made, to the extent possible, under the conditions and limitations as required by Title 67, Chapter 57 in the purchase of personal property, but the governing body or its authorized representatives may sell any such personal property at public auction if it deems such a sale desirable and in the best interests ofthe local government.

Pursuant to FTA Circular 5010.1 or most current version, when selling equipment exceeding its useful life with a fair market value over $5,000, or supplies sold for over$5,000 in aggregate, AUTHORITY shall reimburse FTA by the same percentage of net sales proceeds as the percentage of federal interest in the original grant for the equipmentor supplies. AUTHORITY will secure FTA concurrence prior to selling equipment before the end of its useful life. AUTHORITY shall reimburse FTA for its appropriate prorated share of any proceeds from the sale of FTA funded assets unless the fair market value of the property is $5,000 or less.

Prior to the disposition of surplus property, the Operations Director shall recommend, with subsequent Board approval, the disposition of the surplus property. The surplus property must then be authorized and approved by the Chief Executive ~~Director~~Officer prior to disposition.

3. RESPONSIBILITIES

3.1 General. The authority to award contracts rests with the AUTHORITY's Board depending upon the dollar threshold of the procurement event. This authority is delegated, in part, to the Executive Board within established authority limits, as well as the Chief Executive ~~Director~~Officer who oversees all agency activities and designates a Procurement Administrator to oversee day-to-day purchasing activity.

3.2 VRT Board of Directors.

Holds sole contracting authority.

a) Establishes agency operating budgets and capital plans. Approves budgets based upon recommendations of the Chief Executive ~~Director~~Officer and staff; and
b) Approves all purchases of $~~200~~300,000~~.00~~ or more resulting from competitive procurements pursuant to Idaho Code§ 67-28, and based on the Chief Executive ~~Director's~~Officer's recommendation; and
c) Requires award methodology be consistent with the solicitation evaluation criteria and the requirements of the scope of work, bid specifications, etc.;and
d) Authorizes the Executive Board to approve all purchases between $~~50~~150,000~~.00~~ and $~~199,999.99~~300,000 and to ensure all purchases are made in compliance with applicable state and federal guidelines; and
e) Authorizes Chief Executive ~~Director~~Officer to approve all purchases less than $~~49,999.99~~150,000 and to ensure all purchases are made in compliance with applicable state andfederal guidelines; and
f) Authorizes the Chief Executive ~~Director~~Officer to dispose of surplus materials, supplies,equipment, and property, subject to its policies.

3.3 AUTHORITY's Executive Board

a) Sets annual DBE goals based upon recommendation of AUTHORITY staff; and
b) Approves all purchases of $~~50~~150,000~~.00~~ through $~~199,999.99~~300,000 resulting from competitive procurements pursuant to Idaho Code § 67-28, and based on Chief Executive ~~Director's~~Officer's recommendation; and
c) Awards procurements consistent with the evaluation criteria and accompanying weights and the requirements of the scope of work, bid specifications, etc., of the procurement; and
d) May execute any contract on behalf of AUTHORITY upon full board approval or as authorized by the full board.

3.4 Chief Executive ~~Director~~Officer

a) Maintains authority for contracting of all purchases of $~~49,999.99 or~~150,000or less; and
b) Provides recommendations for all purchases over $~~49,999.99~~150,000 to the AUTHORITY's Executive Board or

AUTHORITY's Board of Directors for approval; and

c) May sign any contract on behalf of AUTHORITY upon Board of Directors approval or as authorized by the Board of Directors; and

d) Establishes internal purchasing procedures, recommends changes in purchasing procedures to the VRT Board of Directors, and assures compliance with AUHTORITY purchasing policies

END OF POLICY

Adoption Date: April 16, 2003
Effective Date: April 16, 2003
Last Revised Date: August 1, 2022, April ~~14, 2022~~1, 2024
Last Reviewed Date: April 1,2024

Replaced:

Legal References:
Idaho Code§ 67-28
FTA Circulars 4220.1F and 5010.1 or most current versions
Idaho Code Title 59, Chapter 7
Idaho Code 67- 2320
Idaho Code 67-2801 through 67-2808
Idaho Code 67-5701
Idaho Code 67-5732A

TOPIC	FY 2023 Customer Service Report
DATE	March 4, 2024
STAFF MEMBER	Jason Rose

Staff Recommendation/Request

This is an information item. Staff has compiled the customer service report for fiscal year 2023, which reviews customer service complaints, compliments, and suggestions.

Summary

In 2016, the Valley Regional Transit (VRT) Executive Board and the Regional Advisory Council (RAC) began discussing the need for a comprehensive public comment report regarding Valley Regional Transit services. This report provides a general overview of public complaints and suggestions entered into the Fleetnet and Trackit document management systems by VRT staff.

The report provides an overview on what the public has to say about their experiences using VRT transportation services. The report is provided to staff to identify to address problem areas. During the fiscal year, VRT transitioned reporting from Fleetnet to TrackIt, with about half a year in each system. This report compiles data from both platforms. Future years will be exclusively in TrackIt, which will facilitate easier and more efficient customer service categorization.

Findings

VRT's Customer Service desk fielded nearly 60,000 calls in fiscal year 2023, 83 of which were valid complaints. Given the nearly 1.1 million passenger trips provided, this is one indication of high service quality. Total ridership in all service categories increased to 1,096,198 in FY23, up from 1,024,845 in FY22. Report highlights:

- The total number of complaints increased by 50% from 181 to 272
- When considering ridership for all services, the valid complaints per 10,000 rides rose from 0.7% to 2.62%
- VRT received 28 compliments and 16 service requests/suggestions

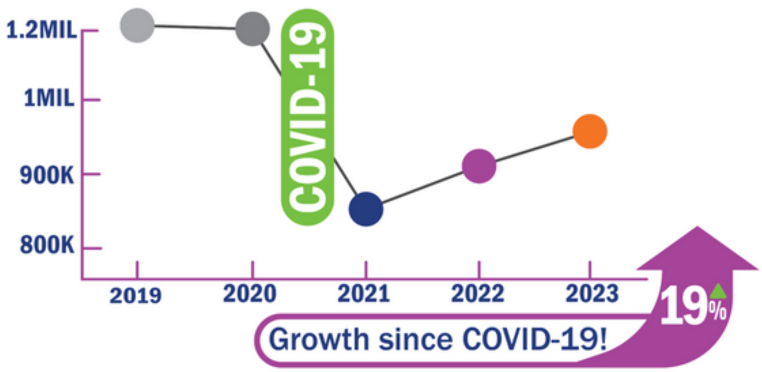
Note: this report does not include public comments received at public hearings/open houses or via surveys, social media comments, or other mediums.

More Information

Attachments: FY23 Customer Service Report

For detailed information contact: Jason Rose, Communications Director, 208-258-2739, jrose@ridevrt.org

FY23 RIDERSHIP



1,096,198 TOTAL RIDES

106,982 DOOR-TO-DOOR RIDES

> VRT Access
> 150 Nampa/Caldwell On-Demand
> 160 Eagle On-Demand
> Harvest Transit
> SHIP
> Metro Community Services
> Eagle Senior Transportation

989,216 FIXED-ROUTE RIDES

Ridership Demographics

AGE
- <18
- 18-24
- 25-34
- 35-44
- 45-54
- 55-64
- 65+
- No answer

EMPLOYMENT
- Employed full or part time
- Not employed, not seeking
- Retired
- Seeking Employment
- Other
- Homemaker or Caregiver

HOUSEHOLD INCOME
- Less than $13,000
- $13,000-$37,499
- $37,500-$49,999
- $50,000 - $74,999
- $75,000 or more

CUSTOMER SERVICE

VRT's Customer Service desk fielded nearly 60,000 calls in fiscal year 2023, 83 of which were valid complaints. Given the nearly 1.1 million passenger trips provided, this is one indication of high service quality.

FY23

31,921	general calls	**272**	total complaints
13,858	access calls	**31**	% valid
13,809	on-demand calls	**2.62**	valid per 10K rides

FY22

33,142	general calls	**181**	total complaints
12,221	access calls	**40**	% valid
8,575	on-demand calls	**0.7**	valid per 10K rides

FY23
- **1,096,198** RIDES
- **59,588** CALLS (COMBINED)
- **83** VALID COMPLAINTS

FY22
- **1,024,845** RIDES
- **53,938** CALLS (COMBINED)
- **72** VALID COMPLAINTS

SERVICE TYPE	TOTAL RIDERSHIP	TOTAL COMPLAINTS	TOTAL VALID	% VALID	VALID PER 10k RIDES	TOP COMPLAINT CATEGORIES
Ada County Fixed Route	941,602	123	50	41%	0.53	Discourteous driver (32%) Missed passenger/pick-up (28%) On-time performance (13%)
Ada County Demand Response	31,571	6	2	33%	.63	On-time performance (33%) Discourteous driver (17%) Inaccurate/conflicting info (17%)
Canyon County On-Demand	13,823	7	1	14%	7.2	Discourteous driver (57%) Pass issues (14%) Air conditioning/heat (14%)
Canyon County Demand Response	3,131	10	3	30%	9.58	On-time performance (30%) Discourteous driver (20%) Inaccurate/conflicting info (20%)
Intercounty	47,614	28	8	29%	1.68	Missed passenger/pick-up (32%) On-time performance (25%) Aggressive/careless driving (18%)
Unknown	n/a	53	19	36%	n/a	Aggressive/careless driving (32%) Discourteous driver (28%) Missed passenger/pick-up (1%)

Valley Regional Transit
FY2024 Procurement Calendar

Type of Procurement	Project Manager	Estimated Cost	Estimated Issue Date	Estimated Executive Board/Board Action Date	Required Approval
State Street and 18th Project	Joe Guenther	1,450,000	Dec-23	Apr-24	Board of Directors
Temporary Bus Drivers	Leslie Pedrosa	400,000	Dec-23	Apr-24	Board of Directors
Main Street Station Exit Gate Replacement	Joe Guenther	199,000	Jan-24		Resolution VBD23-024
Towing Services	Leslie Pedrosa Jeremy Gianchetta	45,000	Jan-24		CEO
Consulting Service for Transit Operating Contract	Leslie Pedrosa	49,000	Jan-24		CEO
Bus Washing Services	Corrie Washington	41,600	Feb-24		CEO
Downtown Mobility Collaborative	Duane Wakan	TBD	Feb-24		
Phase 1 Nampa/Caldwell TOD Study	Kate Dahl	150,000	Feb-24	Apr-24	Executive Board
Valley Connect 2.0 Update	Kate Dahl	120,000	Mar-24	May-24	Executive Board
Ada and Canyon County Operating Contract	Leslie Pedrosa	TBD	Apr-24	Oct-24	Board of Directors
On-Call Electrical Maintenance Charging Station	Joe Guenther	60,000	Aug-24	Oct-24	Executive Board
East Lot Development	Joe Guenther	2,775,000	Aug-24	Oct-24	Board of Directors
On-Call Technical Support Services	Brad Alvaro	TBD			
Vehicle Maintenance Fluids	Leslie Pedrosa	TBD			
Vehicle Maintenance Parts	Leslie Pedrosa	TBD			

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

Updated 2-13-2024

TOPIC	Regional Advisory Council Update
DATE	March 4, 2024
STAFF MEMBER	Jason Rose

Staff Recommendation/Request

This is an information item. Staff and Regional Advisory Council (RAC) leadership will present to the Executive Board an update of RAC activities and facilitate discussion about future priorities.

Summary

The Regional Advisory Council (RAC) is the only standing committee of Valley Regional Transit (VRT). It provides a forum for customers, transportation and human service providers, and advocates to share information and collaborate on mobility issues. Members of the RAC advise the Valley Regional Transit Board of Directors (VRT Board) on its transportation programs, services and policies, and disseminates mobility information to their constituents.

Last year, VRT and RAC leadership and members have set out to identify ways to improve engagement and create more meaningful participation between staff and RAC members. In January this year, the RAC shifted to six (6) regularly scheduled meetings per year, with the option to deviate from the regular date and time to accommodate special site visits or other opportunities. Meetings would be focused on information/discussion items of importance for which the RAC can provide valuable community and customer feedback and insight.

Topical focuses for 2024 meetings would better align with major activities and provide for great feedback opportunities, including:

- Bus stop and bus stop signage accessibility
- Service changes and associated outreach
- Fare structure, policies, and payment mechanisms
- Apps, tools, and technology
- Various VRT policies and procedures
- Ambassador programs
- Public art programs

VRT staff will continue to identify opportunities for RAC involvement as new projects arise.

Discussion

RAC leadership would request the Executive Board to provide any additional guidance and priorities the RAC might focus on this year.

More Information

Attachments: none

For detailed information contact: Jason Rose, Communications Director, 208-258-2739, jrose@ridevrt.org

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

TOPIC	Governance
DATE	March 4, 2024
DEPARTMENT	Executive

Topic Description

Valley Regional Transit is a regional public transportation authority formed by citizen referendum. The CEO will provide background on Valley Regional Transit for the Executive Board and Regional Advisory Council members as a springboard for discussion.

Highlights

- Background
- Brief history of transit system
- Mission and goals
- Board's role, responsibilities, and member requirements
- Committee responsibilities
- Current and future strategic plans
- Introduction to key staff members and departmental responsibilities
- VRT's finances
- VRT's programs and services

Implication (policy and/or financial)

Understanding the history, responsibilities, structure, programs and finances of VRT is integral to success for the organization. This item in information only, but designed to lead to that success.

For more information contact: Elaine Clegg, eclegg@ridevrt.org, 208-258-2712

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

TOPIC	CEO Activity Report
DATE	January 8, 2024
STAFF MEMBER	Elaine Clegg

CEO Update

Information only, no action needed.

Highlights

This month marks one year that I have been on the job here at VRT. It has been fun and invigorating. I am inspired by all of you and by the work. I am having fun trying to make a difference; thank you for your support. Most of all I feel like we are moving VRT forward and a positive and meaningful way. Here are just some of the activities and accomplishments from that first year.

Better Bus – We have redesigned fixed-route bus services across the valley. This responds to the long-held desire for more frequent services on routes with high ridership potential, to have a more connected fixed-route network, to counter ridership demand changes post-Covid and to respond to things our riders have been telling us about improving service. Thanks to everyone who pitched in as we completed a big redesign of the bus services. This change will lead to:

- **20% more** riders projected
- **A 10% increase** in frequency routes from coverage routes
- **15% more total** service to start in June
- **34% more** people within ¼ mile of 15-minute service
- **100% more (double)** people within ¼ mile of 30-minute service

And it was all done in house because of the dedication of the crew here at VRT – **Thank you!**

Beyond Access – VRT began directly providing specialized service to older adults and person with disabilities in January. This service combines service areas and services previously offered through numerous service providers, in five separate zones, into one service. It was planned to provide more trips with less funding in response to a looming budget shortfall and identified inefficiencies in the previous service model. The service has provided over 2800 trips, and though there have been challenges, VRT staff is working hard to address them and deliver on the promise of this model. See the operations report for more details.

Raising VRT's Profile – VRT has been out in the community letting people know what we do and why it's important.

- **Presentations –** I have made over 20 appearances and been featured as a speaker or panelist and giving presentations; staff has participated in others, to spread the word about transit's importance to the valley as we grow.
- **Media stories –** VRT has had over 316 media mentions during the year, with an advertising equivalency value of $1.3 million. These include everything from local television and newspaper to national magazines such as Mass Transit and podcast such as Talking Headways.
- **CEO Think Tank –** Idaho 2040 Forum has met five times, A diverse group of private and public sector thinkers have agreed to support research, education and advocacy targeting state leadership to make the case for the need for better transit. BSU's Idaho Policy Institute will support with survey and reporting work.

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

- **Meetings with state leaders –** With the help of staff and our new government affairs consultant, I have initiated meetings with state leaders at ITD, various state organizations and state legislative leadership introducing them to VRT. I have also met congressional members and staff from all offices three different times this year.

Boards and Committees – I have accepted three different Board and Committee assignments in organization's that can help VRT move forward.

- **The Bus Coalition (TBC) Board –** I serve on this national board to advocate for better support for bus transit funding, manufacturing, and operations.
- **TVCCC Board –** The Treasure Valley Clean Cities Coalition Board is working to support the transition to electric and other clean vehicles across the state.
- **HSIPR Committee member –** The High Speed and Intercity Passenger Rail committee at the American Public Transportation Association (APTA) is working to speed up delivery of new passenger rail service across the United States.

Travel – I have had the opportunity to engage with three different national transit organizations at conferences and other events and as a subrecipient a national infrastructure accelerator was hosted on a trip to Washington DC.

- **APTA CEOs Seminars** – Houston and Savannah hosted these two seminars and they have been great peer exchanges.
- **TBC** – I have attended a Board retreat and board meetings at other national events for the Bus Coalition and have learned they are extremely effective at advocating for bus transit specific concerns.
- **CTAA Annual Conference** – Oklahoma City hosted this conference last year and I got to tour their streetcar line and network with other mid-sized agencies.
- **APTA Transform Conference** – Orlando hosted, and I was able to participate in a specific track on regional rail and another on Bus Rapid Transit. I also attended an in-person HSIPR Committee meeting.
- **Build American Bureau** - the 10 Regional Infrastructure Accelerators were brought together for two days to learn more about this new program and how to best take advantage of our subrecipient grant.

Regional Rail – We can we restore passenger rail service in the valley and the heart of that service can become the backbone of a high-capacity transit service. Three steps can help us reach the goal of utilizing the existing rail corridor to move passengers: 1) restoring long-distance Amtrak service through the Treasure Valley, 2) an application for the Corridor Identification Program to establish interstate passenger service from Boise to Salt Lake City, and 3) establishing regional high-capacity transit on the existing heavy rail corridor from Caldwell to Micron. Actions to support those outcomes include:

- **PEL study** - VRT is partnering with COMPASS to conduct a Planning and Environmental Linkages study (PEL) of the preferred alternative for a high—capacity regional transit service including studying the alternative of using the existing heavy rail line for that service. That study will be conducted this year.

- **Boise Passenger Rail Summit** – VRT partnered with the City of Boise, PNWER and others to host the Greater Northwest Passenger Rail summit. Amtrak CEO Stephen Gardner keynoted, and many other provided comments and discussion through panels and presentations including Union Pacific, who we also met with. **Boise cutoff Rail Tour** – VRT hosted a tour of the shortline showing off the amazing alignment with population and job centers in the region during the GNWPR Summit.

- **Corridor Identification Program** – VRT supported ITD and a group of mayors led by the City of Boise to prepare and submit an application to begin study of operations and service for interstate rail from Bosie to Salt Lake City. Unfortunately, the application was submitted incorrectly and never considered. We are working to move forward.
- **FRA Long Distance Study** – I participated in three meetings hosted by the Federal Railroad Administration on restoring long-distance passenger rail service on the Pioneer. We met in Denver, then Boise during the rail summit and last month in Seattle. The study will host one more meeting in Montana in the late spring and then report to Congress. Our route is on the map they published after our last meeting.

Summary of Internal Activities

Internally, we have reorganized the Executive Management structure by elevating IT to a full department and organizing communication to have the bandwidth to serve the whole organization. The other three department heads were changed with my job title to Chiefs and all five department heads have done a great job learning to work together as an executive management team.

I have learned we have a great staff here at VRT and have been working diligently to ensure that we have the updated personnel policies and support in place for them to perform at the highest level. We have initiated more frequent in-person meetings and hosted three all hands events, one to celebrate our platinum status for May in Motion, a barbecue after one of our staff meetings and the other to celebrate the holidays.

I continue to work with our legal counsel to ensure the VRT is protected during the bankruptcy proceedings of our initial provider of electric buses and electric bus infrastructure. We are also working out details to participate more fully in the emergency management system providing evacuation and other transport services.

On the operations side we have initiated regular in-person meetings in both counties to improve communication and information sharing.

There is more to share but suffice to say that it has been a productive year; thank you all for your support.

For detailed information contact: Elaine Clegg, CEO, 208.258.2712, eclegg@rideVRT.org

TOPIC	Development Department Monthly Report
DATE	March 4, 2024
STAFF MEMBER	Stephen Hunt

Summary

Development Department activities for March 2024 report.

VRT Strategic Plan

Goal 1 - Demonstrate responsible stewardship of public resources

Performance Based Decision-making

- FY2025 Budget Build
  Staff has leveraged the planning efforts of the FY 2023-2027 TDP to inform the FY2025 budget process. Staff will be reviewing forecasted expenses and updating those based on current needs and expected revenues.

Goal 2 – Increase Ridership and Revenue

- FY2024 Service Changes – Updated sign blades and information holders are in production. Staff is coordinating internal tasks to ensure a coordinated and timely delivery of FY2024 service changes this summer. Staff has been responding to concerns from the City of Caldwell about the city's contribution levels and whether all services will move forward as planned.
- Bus Stop Improvements – Phase 1 of the Bus Stop Inventory is underway. Staff has coordinated with consultant support to develop a database of tracking bus stops and amenities, which will guide stop improvement prioritization.
- The Intercity Connections Study – Staff has continued coordinating consultant and stakeholder tasks for the intercity connections study. The bus rider survey is currently being circulated by intercity providers (I.e. Greyhound, Flixbus, etc.) to collect opinions about needs at a multi-modal center.
- Towne Square Mall Transit Center – The Dillard's contract has been updated and Elaine will contact Dillard's to begin negotiations.
- Boise State University Public Policy Masters Student Capstone Project – VRT staff sat on a panel and hosted a field visit to potential redevelopment sites along Fairview Ave. with Boise State University Students.
- Nampa – Caldwell Corridor TOD Study – Staff finalized the scope of work issued an RFP in January.

Goal 3 - Build institutional and regional capacity

Regional Capital Enhancements

- Orchard Facility Master Plan Implementation

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

  - Staff held a meeting with contractors to review progress and confirm next steps as the weather improves and construction activities can resume.
  - Staff coordinated with consultants to advance concepts of east lot expansion and associated infrastructure.
- Happy Day Transit Center Upgrades (HDTC)
  - HVAC replacement contractor is designing replacement system and is working through complications due to the unavailability of HVAC systems. Design engineer and architect are under contract for roof and awning replacement. Architect began the office redesign plans for 2024 construction and staff had the opportunity to provided comments on the future office layout.
- Main Street Station
  - Consultants continue to refine designs for on-route charging at MSS with 90% designs and a "guaranteed maximum price" have been delayed. They are currently expected the end of February.

Regional Corridor Planning/Corridor Capital Investments

- State Street Corridor Projects
  - FTA's NEPA review along with SHPO providing concurrence is complete. VRT and FTA will now finalize the and execute the RAISE grant and begin final design of improvements RAISE funded projects.
  - VRT staff continues to work with ACHD on State and 18th Street intersection. Construction bid packets were issued and bids were received. Award will be on the April full board agenda.
  - VRT staff and the technical team continue to push updates to the State Street Traffic and Operation Plan (TTOP) through partner agencies approval process.

- Bus Stop Improvements
  - Brasco shelter for the transit island at 27th and Fairview was delivered and installed.
  - VRT staff continued working with Transpo, one of our on/call consultants, to refine a concept to address the Pioneer/River crossing to improve vehicle conflicts around the bus stop there. The improvements would add amenities per CCDC funding request.

Mobility Integration

- Staff is working on priorities within City Go that will better sustain its growth and expand its reach across the Tresure Valley
- Staff started providing development review comments/recommendations to City of Boise planning staff relative to Transportation Demand Management
- Umo is updating their backend architecture shortly that will improve mobility integration for the agency and the public. Updates will improve real-time information, deep links with other mobility applications, and more nimble responses to VRT requests
- Staff is working with Lime to develop micro-mobility discounts for City Go members
- Safe Routes to School held their annual retreat to discuss the strategic plan
  - Staff are researching sustainable funding and marketing opportunities

<u>More Information</u>:

Stephen Hunt, Chief Development Officer, 208.258.2701, shunt@rideVRT.org

Duane Wakan, Mobility Integration Director, 208.258.2750, dwakan@rideVRT.org
Joe Guenther, Capital Projects Manager, 208.258.2705, jguenther@rideVRT.org
Kate Dahl, Principal Planner. 208.258.2715, kdahl@ridevrt.org
Alissa Taysom, Associate Planner, 208.258.2717, ataysom@rideVRT.org
Kyle Street, Programming Planner, 208.258.270, kstreet@rideVRT.org
Hailee Lenhart-Wees, Programs Manager, 208.608.6039, hlenhart-wees@rideVRT.org
Kathleen Godfrey, Accounts Manager, 208 407-2519, kgodfrey@rideVRT.org
Lisa Brady, Safe Routes to School Program Manager, 208-761-8507, lbrady@rideVRT.org

TOPIC	Operations Department Staff Report
DATE	March 4, 2024
STAFF MEMBER	Leslie Pedrosa

Summary

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

Regional Operations

Ada County Charger and Battery Electric Bus Update

On October 16, the electric bus charging station went out of service due to a main breaker failing. Proterra staff arrived onsite October 25 to inspect the system and perform maintenance on all chargers following the system failure. Eight chargers were back in service on October 27.

Two chargers were placed out of service during the inspection. Proterra approved the purchase of the replacement parts and the repairs. Staff from Borg Warner, the charger manufacturer, arrived January 9 to complete repairs. Both chargers were working as of January 11.

Current there are three dispensers placed out of service. Service tickets have been submitted and VRT is waiting for an update on repairs. Responses are extremely delayed due to the Proterra bankruptcy.

The original six battery electric bus chargers continue to only work as single dispenser units. A software update was expected to be deployed to restore the original chargers back to dual dispensing. Due to the Proterra bankruptcy, this task has been put on hold. VRT will be working with Proterra to determine a path forward on the software update to ensure VRT will have 18 operating chargers following the bankruptcy process.

Currently, all four 40' and six of the eight 35' Proterra buses are in service. Two buses remain out of service. VRT is working with Proterra to determine when we will place the last two buses into revenue service, with the two chargers being operational.

Proterra Bankruptcy Update

January 8, VRT was notified that the bankruptcy court approved the sale of the Proterra Transit business arm of Proterra to Phoenix Motor Inc. (Phoenix). The transit business arm includes new bus builds, bus parts, and battery leases. With this sale, VRT will be working on a transition with Phoenix to get a new account set up and work through existing orders on hold.

VRT has not gotten any update on the sales of the other two business arms of Proterra, Proterra Energy, which is charging infrastructure and Proterra Powered, which is the bus batteries.

Beyond Access Service
VRT launched Beyond Access on January 2. Since inception, VRT has provided 2,828 rides in the first month of service, which is about 600 less than the combined total of previous service providers. VRT has provided several trips that travel between Ada and Canyon Counties, which was previously determined to be a gap in service.

Some of the challenges in January include weather, incorrect information on bookings from previous database, new drivers and duplicate service. The last issue has been the biggest challenge being worked through. Several of the riders that were riding with the previous providers are within the ADA complementary paratransit service area (ACCESS). Because VRT already provides the ACCESS service, a majority of those riders should have been instructed to use ACCESS, so that services are not being duplicated.

VRT is working with, and will continue to work with, those individuals who are determined to be ACCESS eligible. Those that were already eligible to use ACCESS are being transitioned back into the ACCESS service. For those not registered, staff will work to get them set up for ACCESS service, if eligible. In the interim, services are still being made available through Beyond Access.

VRT staff presented the Beyond Access service at a Tireside Chat event hosted by City Go. VRT has additional presentations scheduled in this quarter to continue to promote Beyond Access. VRT continues to interview and hire drivers. The service has been operating well since inception and staff continues to work through challenges as they arise.

Capital Projects
VRT staff was behind on getting replacement vehicles ordered, however all vehicles planned for replacement in 2021, 2022, and 2023 have been received. A total of nine cutaway buses, three support vehicles and two service trucks have been placed in service in January. Staff is now working on preparing the vehicles for disposal. The CNG bus delivered on October 20 has been placed in revenue service with VRT’s new paint branding.

Miscellaneous
- Working with other VRT department staff and consultants to prepare for construction plans at Main Street Station for work planned under the 2022 Low or Now Emissions (LONO) Grant.
- Worked with VRT Procurement staff to release several new procurements and execute contract extensions.
- Participating in a Steering Committee with Idaho Transportation Department - Public Transportation Office to plan the upcoming 2024 Public Transportation Summit September 24–26.
- Operations staff continues to work with the Ada County Emergency Management team to finalize an agreement for emergency evacuations and transportation support.

- Operations staff worked with other VRT departments and contracted transportation staff to finalize services changes planned for the spring of 2024.
- Completed fiscal year 2023 National Transit Database (NTD) reporting. There are issues with the NTD website, which has prevented VRT from submitting the report. Staff is working closely with NTD IT staff to get report submitted.
- Provided documents and information to complete a Federal Transit Administration (FTA) Triennial Review.

Highlights:

Contracted Transportation
Canyon County Highlights

- Zero preventable accidents in December
- Intercounty on-time performance 82% for December
- On-demand on-time performance 70% for December
- ACCESS on-time performance 90% for December
- Zero preventable accidents in January
- Intercounty on-time performance 70% for January
- On-demand on-time performance 87% for January
- ACCESS on-time performance 90% for January
- Began operating additional service hours for on-demand, which reduced increased completed rides by 14%

Ada County Highlights

- Zero preventable accidents in December
- Fixed-route on-time performance 86% for December
- ACCESS on-time performance 97% for December
- Zero preventable accidents in January
- Fixed-route on-time performance 83% for January
- ACCESS on-time performance 96% for January

Compliance

- Completed annual reporting for NTD for FY2023
- Analyst attended a safety and security audit course in Seattle and is preparing for annual contractor site audits
- Staff continues to work on updates to VRT policies and procedures as needed

Customer Service Support

- Customer service handled 2,611 of 2,765 phone calls for information, with 152 calls abandoned. The average call time was 2 minutes, 46 seconds and the average hold time was 22 seconds in December.
- Reservationist handled 1,098 of 1,166 phone calls to change or schedule a ride on ACCESS, with 60 calls abandoned. The average call time was 4 minutes, 6 seconds and the average hold time was 18 seconds in December.

- On-demand services and Eagle Senior Transportation answered 956 of 1,124 phone calls to schedule a ride, with 168 calls abandoned. The average call time was 2 minutes, 27 seconds and the average hold time was 24 seconds in December.
- Customer service handled 4,280 of 4,861 phone calls for information, with 576 calls abandoned. The average call time was 3 minutes, 25 seconds and the average hold time was 25 seconds in January.
- Reservationist handled 1,884 of 2,196 phone calls to change or schedule a ride on ACCESS, with 251 calls abandoned. The average call time was 4 minutes, 16 seconds and the average hold time was 20 seconds in January.
- On-demand services handled 1,307 of 1,749 phone calls to schedule a ride, with 441 calls abandoned. The average call time was 3 minutes, 18 seconds and the average hold time was 26 seconds in January.
    - With the implementation of Beyond Access, there was a 38% increase in call volume for staff.
    - Operations staff is working with the IT department to update the phone tree for incoming calls, to better represent services and to make the menu easier for customers to navigate.
- December City Go Pay mobile ticket sales totaled $10, 569.
- January City Go Pay mobile ticket sales totaled $12,885.75.

<u>More Information</u>

Leslie Pedrosa, Chief Operating Officer, 208.258.2713, lpedrosa@rideVRT.org

TOPIC	Finance and Administration Activity Report
DATE	March 4, 2024
STAFF MEMBER	Jason Jedry, Chief Financial Officer

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

Highlights
Budget/Finance
- The FY2023 independent annual audit has been finalized. Audited financial statements will be presented to the Executive Board at the March meeting
- Finance staff are preparing to submit the Authorities FY2023 National Transit Database information to the FTA
- CFO is working with budget managers on FY2025 budget planning
- A significant portion of the finance team's effortsare dedicated to the implementation of the Oracle Fusion enterprise resource planning (ERP) system. Currently, our IT department is focused on data conversion, with plans to proceed to user acceptance testing once this phase is finalized. However, we may need to postpone the go-live date due to challenges encountered during the data conversion process.

Grant Management
- Grants and Compliance Administrator is working on the following:
  - FTA grant applications
  - Active grant revisions/amendments
  - FY2024 Project funding
  - Federal grant reconciling

Procurement
- Procurement and Contracts Specialist is working on:
  - Consulting Service for Transit Operating Contract
  - State Street & 18th Project
  - Main Street Station Security Gate
  - Towing Services

For detailed information contact: Jason Jedry, Chief Financial Officer, 208-258-2709, jjedry@valleyregionaltransit.org

TOPIC	**Communications Update**
DATE	March 4, 2024
STAFF MEMBER	Jason Rose

Summary

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

Highlights

Communications and Marketing

- Staff is working on a multi-faceted marketing and communications strategy for 2024-2026 to elevate the visibility of the VRT brand, complement service changes and bus stop updates, and align with upcoming agency strategic work; we are coordinating early creative work, including a robust video and visual campaign to roll out with service changes this summer.
- Staff is currently preparing for outreach and communications efforts around Change Day to create a day of activation and attention around the system improvements; this will begin in the months before and after the service changes occur.
- We continue to build website and social media content and are working with our marketing partners on creating additional website tools for new content types; we are nearing the end of a UI/UX website review and will use feedback to guide changes that will be implemented this spring, including route page usability updates and home page modifications.
- Staff pushed out information about VRT's new Beyond Access service via direct outreach, social media, and paid advertising (social media and radio).
- The new Main Street Station sign will be installed in the coming months, which will help increase visibility at the transit center.
- VRT has radio and TV broadcast ad partnerships; on the radio side, we submit content to three outlets for airtime on two-week cycles and align content with the communications strategy.

Advertising

- We are preparing for the installation of the next round of onboard infotainment screens, at which point we will be able to offer digital advertising to our media kit; this revenue will pay for ongoing data costs with additional revenue directed to the general operating fund alongside exterior ad revenue; this will both increase our annual revenue amounts and provide riders with better passenger information.
- As of 2/12/24, we have sold $617,442 since the start of the fiscal year, and project to finish the fiscal year at $980,000.

More Information

Attachments: None

For detailed information contact: Jason Rose, Communications Director, 208-258-2739, jrose@valleyregionaltransit.org

TOPIC	Information Technology Activity Report
DATE	March 4, 2024
STAFF MEMBER	Brad Alvaro

Summary

This memo provides an update on the accomplishments of the Information Technology Department and the status of IT related projects and services.

Highlights

Projects

- Enterprise Resource Planning (ERP) replacement - Oracle ERP
- ERP Data Conversion
- ERP on-site training
- Infotainment phase II equipment and install planning
- Programming for Intermountain Communication Beyond Access
- New 2-way radio service implemented – Intermountain Communication

Support Services

- Monthly Ridership Reports
- Updated Accounts Payable (AP) Module in FleetNet to accommodate 1099s for CY23
- Resolved 132 of 140 tickets received for November.
- ERP – Setup database and file access for third-party systems
- VIA June 2024 brainstorm new service
- Camera upgrades with vendor for Orchard and Main Street Station projects
- Google General Transit Real-time (GTFS) feed feedback to Estimate Time of Arrival (ETA)
- Automatic Passenger Counter (APC) analytic report changes and adjustments

For detailed information contact: Brad Alvaro, Information Technology Director, 208-258-2726, balvaro@rideVRT.org