



Mountain Rides Transportation Authority

PUBLIC NOTICE

Agenda for Regular Meeting of the Board of Directors

Wednesday, December 19, 2018, 12:30pm

Ketchum City Hall Council Chambers, 480 East Ave. N., Ketchum, ID 83340

Board: Chair Kristin Derrig (Ketchum), Vice-Chair Grant Gager (Ketchum), Secretary Tory Canfield (at-large), David Patrie (Blaine County), Tom Blanchard (Bellevue), Jim Finch (Hailey), Rick Webking (Sun Valley), Peter Hendricks (Sun Valley)

1. Call Meeting to Order
2. Comments from the Chair and Members of the Board
3. Public comment re: items not on the Agenda (and questions from the press)
4. Presentation: Wood River High School Dual-Immersion Students' Project, aka Messaging on Buses (p.2)
5. Presentation: Workman & Co. CPAs, FYE Sep 30, 2018, Audited Financial Statements (p.3-35)
6. Action: Approve/receive/file FY2018 Audited Financial Statements as prepared by Workman & Co. CPAs (p.36)
7. Consent Agenda (p.37)
 - a. Approve minutes: Regular Board Meeting, Oct 17, 2018 (p.38-40)
 - b. Receive/file: Financial Statements and Bills Paid Report for Sep 2018 (p.41-58)
 - c. Receive/file: Performance Dashboard Report for Oct 2018 (p.59-62)
 - d. Receive/file: Finance & Performance Committee, Nov 7, 2018 & Dec 5, 2018, Minutes & Reports from Chair (p.63-65)
 - e. Receive/file: Marketing & Planning Committee, Dec 5, 2018, Minutes & Report from Chair (p.66)
 - f. Receive/file: Reports from COO, Business Mgr., Community & Customer Relations, Executive Director (p.67-70)
 - g. Approve purchase of four (4) vanpool vans re: MRTA RFP 2018 Commuter Vans, not to exceed \$175,000 (p.71)
 - h. Approve/adopt: Mountain Rides' FY2019 Organization, Positions, Pay Scale (p.72-92)
8. Action: Elect MRTA Board of Directors' Officers and Committee Chairpersons (p.93)
9. Action: Approve WRHS Dual-Immersion Students' Project re: Messaging on Buses (p.94)
10. Discussion: Confirm MRTA BoD Special Meeting re: Strategic Action Planning, Jan 2, 2019, 10:00am – 2:00pm (p.95)
11. Adjourn

NOTE: Public information on agenda items is available from the Mountain Rides office at 800 1st Ave. North, Ketchum, or 208-788-7433. Any person needing special accommodation to attend the above noticed meeting should contact Mountain Rides two days prior to the meeting at 208-788-7433.

Mountain Rides Agenda Discussion Item Summary

Date:

12/19/2018

From:

WRHS Dual Immersion

Discussion Item:

Presentation by the WRHS Dual Immersion students, Alondra, Edgar, Cecilia, Jaqueline and their teacher Mr. Waite

Committee Review:

☐ yes
☒ no

Committee
Purview:

Fiscal Impact:

N/A

Related Policy or
Procedural Impact:

Background:

Alondra, Edgar, Cecilia and Jaqueline, currently juniors at WRHS, who are part of a group of high school students who participate in the DI program, will make a presentation to staff and board.

They are in a class called "Human Rights and Social Order" with their teacher Liji Waite. Their goal is to learn about human rights as well as try to give others the knowledge about their own rights. For their final project, they have been asked to work on a project that will help them learn about immigrants' rights and to inform the community about immigrant rights.

They would like to have the opportunity to put posters on our buses with information about this topic.

Mountain Rides Agenda Discussion Item Summary

<u>Date:</u>	<div>12/19/2018</div>	<u>From:</u>	<div>Workman & Company</div>
<u>Discussion Item:</u>	<div>Presentation: Workman & Company</div>		
<u>Committee Review:</u>	<div><input type="radio"/> yes</div> <div><input checked="" type="radio"/> no</div>	<u>Committee Purview:</u>	<div></div>
<u>Fiscal Impact:</u>	<div></div>		
<u>Related Policy or Procedural Impact:</u>	<div></div>		
<u>Background:</u>	<div>Workman & Company will be presenting the Fiscal Year 2018 Audited Financial Statements.</div>		

WORKMAN & COMPANY

Office of
Accounting

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

November 19, 2018

Board of Commissioners
Mountain Rides Transportation Authority
Ketchum, Idaho

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mountain Rides Transportation Authority (Authority) for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate affecting the Authority's financial statements was:

Management's estimate of the useful lives of fixed assets is based on historical data. We evaluated the key factors and assumptions used to develop the useful lives of fixed assets in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Continued—

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 19, 2018.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis (MD&A) and Budgetary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining statements, and individual fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of Mountain Rides Transportation Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Workman & Company

WORKMAN AND COMPANY

Certified Public Accountant
Twin Falls, Idaho

**MOUNTAIN RIDES
TRANSPORTATION AUTHORITY**

Financial Statements

Year Ended September 30, 2018

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Financial Statements
For the year ended September 30, 2018

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WORKMAN & COMPANY

Office of
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2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

INDEPENDENT AUDITOR'S REPORT

November 19, 2018

Board of Directors
Mountain Rides Transportation Authority
Ketchum, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mountain Rides Transportation Authority, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Mountain Rides Transportation Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mountain Rides Transportation Authority, as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report Continued—

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3–8 and 18–20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mountain Rides Transportation Authority's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are 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 November 19, 2018, on our consideration of the Mountain Rides Transportation Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 the Mountain Rides Transportation Authority's internal control over financial reporting and compliance.

Workman & Company

WORKMAN AND COMPANY
Certified Public Accountants
Twin Falls, Idaho

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
YEAR ENDED SEPTEMBER 30, 2018**

This discussion and analysis is intended to provide an overview of Mountain Rides Transportation Authority's financial activities for the fiscal year ended September 30, 2018 (FY2018). Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent Auditor's Report and the Basic Financial Statements that accompany this MD&A.

FINANCIAL HIGHLIGHTS

1. Mountain Rides, as a provider of public transportation services in Blaine County, continued to receive significant funding through the Federal Transit Administration (FTA) in FY2018 for operating public transportation services in a rural area (5311 Rural Transportation Grant Funding). In FY2018, Mountain Rides' federal operating funding increased by approximately \$60,000.
2. As a result of federal funding available through FTA funds managed by the Idaho Transportation Dept. (ITD), and a two-year funding cycle commencing October 1, 2018, Mountain Rides anticipates that 5311 federal funding will increase to \$1,268,065 for FY2019 and FY2020. This increase in federal funding, combined with increasing local funding, will allow Mountain Rides to improve service going forward and allocate a larger portion of local funding to capital for upcoming diesel and electric bus purchases.
3. Local Funding from local tax sources provided by the cities of Ketchum, Hailey, Sun Valley, Bellevue and Blaine County in FY2018 increased by 8%. Mountain Rides relies heavily on funding from these local partners to maintain operations and service levels, as well as provide the local match required for receipt of federal funding (all federal transit funding programs require that local entities share in the cost of operating and maintaining transit systems). In FY2018 local revenues were allocated between operating needs and capital needs at a ratio of 85% to operations and 15% to capital accounts.
4. The downtown Ketchum transportation center, a major capital facility project that Mountain Rides has been pursuing in recent years, remains on hold pending City of Ketchum and Mountain Rides acquiring a site on which to develop the facility. It is anticipated that this project will require additional financial resources, both federal and local, in order to be completed.
5. Capital equipment vehicle replacements and refurbishments continued in FY2018, per Mountain Rides' adopted five-year Capital Improvement Plan. Mountain Rides acquired 2 new vanpool vans and 1 new large heavy-duty bus funded through the FTA 5339 funding program. Mountain Rides also purchased a maintenance truck with exclusively local funding.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of two parts: management's discussion and analysis (this section) and the basic financial statements. The basic financial statements include a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of Mountain Rides as a whole and present a longer-term view of its finances. Fund financial statements start on page 11. These statements indicate how capital programs and services were financed in the short term as well as what remains for future spending.

FINANCIAL ANALYSIS

Government-wide Financial Statements

Mountain Rides' analysis of its operations as a whole begins on page 9. The Statement of Net Position and the Statement of Activities report information about Mountain Rides' activities and include all assets and liabilities using the modified accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report Mountain Rides' net position and changes in them. Net Position – the difference between assets and liabilities – is one way to measure Mountain Rides' financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether financial health is improving or deteriorating. Other nonfinancial factors, however, such as changes in revenue sources and the overall condition of MR's fleet, aid in assessing overall health. The Net (Expense) Revenue and Changes in Net Position column on the Statement of Activities (on page 10) helps determine whether there are more or fewer financial resources that can be spent in the near future to finance Mountain Rides' programs. Mountain Rides' financial resources for FY2018 were higher (an increase of \$83,422) over the prior year. This accumulation of funding was done purposefully in anticipation of future diesel and electric bus purchases.

Fund Financial Statements

The fund financial statements begin on page 11. The Balance Sheets – Governmental funds provides information about Mountain Rides consolidated position, including its Operations Fund and all Capital funds. The Statement of Revenues, Expenditures, and Changes in Fund Balance provides information on the activities of each category of Mountain Rides Funds; its operational activities in General Operations, Capital activities in Capital Projects and its Workforce Housing activities in Work Force Housing. All of Mountain Rides' basic services are reported in General Operations Fund. All funds are reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash.

Mountain Rides position as a whole

Mountain Rides' combined net position in FY2018 as compared to FY2017 increased to \$6,212,706 from \$6,129,284 reflecting an increase in Total Assets for the period ended 9/30/2018 (see Table 1 below). In looking at the detail, specifically the Non-Current Asset position, Mountain Rides Capital Assets decreased with the disposal of buses, vans, and equipment. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints changed from \$739,600 at the end of FY2017 to \$916,669 at the end of 2018, an increase of 23.9%. A portion of this unrestricted net position will be used as carryover in FY2019 to support operations and capital needs. Mountain Rides also retains some of this unrestricted cash as contingency funds in case of possible delays in receiving federal or local funding, as well as unforeseen emergencies.

\$15,000 was transferred to the contingency fund in FY2018 maintaining the fund at 10% of operating expense. Mountain Rides will focus on rebuilding its capital fund balances in the years to come to support matching funds for future capital projects. Mountain Rides must also support ongoing vehicle replacement, facility maintenance, and bus stop improvements.

**Table 1: Condensed Statement of Net Position - Compared
As of September 30, 2018 and 2017**

	<u>FY 2018</u>	<u>FY 2017</u>
Current Assets:		
Cash and Deposits	\$ 920,815	\$ 686,585
Receivables	29,596	53,158
Inventories and Prepaid Insurance	<u>84,008</u>	<u>149,769</u>
Total Current Assets	1,034,419	889,512
Capital Assets:		
Capital Assets (Net of Depreciation)	<u>5,296,037</u>	<u>5,389,684</u>
Total Assets	\$ <u><u>6,330,456</u></u>	\$ <u><u>6,279,196</u></u>
 Current Liabilities	 \$ 69,228	 \$ 108,205
Long-term liabilities	<u>48,522</u>	<u>41,707</u>
Total Liabilities	<u>117,750</u>	<u>149,912</u>
 Net assets:		
Invested in capital assets		
net of related debt	5,296,037	5,389,684
Restricted		
Unrestricted	<u>916,669</u>	<u>739,600</u>
Total Net Position	\$ <u><u>6,212,706</u></u>	\$ <u><u>6,129,284</u></u>

Mountain Rides' total revenues increase by 4 percent. Local funding increased by 8% due to increased funding from the Cities of Ketchum, Sun Valley, Hailey, and Bellevue and by Blaine County and the funding of expanded service by the City of Ketchum. Total Expenditures, the total cost of all programs and services, decrease by 1 percent, largely the result of decreased capital expenditures. (see Table 2).

**Table 2: Statement of Revenues, Expenses,
and Changes in Fund Balance - Compared
For the Fiscal Years Ended September 30, 2018 and 2017**

	FY 2018	FY 2017
Revenues:		
Federal Funding	\$ 1,648,227	\$ 1,657,277
State Funding	0	0
Local Funding	1,385,100	1,285,138
Fare Revenues	392,889	373,303
Charter Bus and Bike Share Revenues	24,043	8,516
Workforce Housing Revenues	30,925	29,230
Advertising	71,375	68,706
Interest from Investments	9,453	4,147
Other Revenues	31,936	21,387
Totals	<u>3,593,948</u>	<u>3,447,704</u>
Expenditures:		
Wages	1,965,963	1,882,128
Fuel	268,198	205,230
Repairs and Maintenance	212,441	199,503
Rents and Utilities	24,907	26,786
Contracted Services	45,668	33,165
Marketing and Promotion	42,899	85,457
Insurance	122,776	113,710
Capital Expenditures	603,539	789,106
Supplies	19,968	25,674
Traveling and Training	33,829	8,742
Business Expenses	6,491	5,372
Printing and Reproduction	15,139	14,408
Communication Expense	39,264	38,799
Totals	<u>3,401,082</u>	<u>3,428,080</u>
Excess (Deficiency)	\$ <u>192,866</u>	\$ <u>19,624</u>

General Fund Budgetary Highlights

A revised budget of the General Operating Fund was adopted by the board to budget for additional service funded by the City of Ketchum and additional 5311 funds awarded after the FY2018 was adopted.

MD&A Continued --

The actual excess of revenues over expenses exceeded the revised budget by \$108,182; savings in payroll, tight expense control, and additional revenue being the primary contributors. This excess will be used to support operations and future capital projects.

Capital Funds Budgetary Highlights

Mountain Rides revised its Capital Fund budget in FY 2018 to account for the unused federal funding and associated costs for bus stop improvements from FY2017.

Workforce Housing Fund Budgetary Highlights

Mountain Rides maintains 5 workforce housing units, all of which were fully occupied for FY2018.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of FY2018 Mountain Rides had \$5,296,037 invested in a broad range of capital assets, including its Ketchum and South Valley buildings, various bus shelters, vehicles, tools, and equipment. This amount represents a net decrease of \$93,647, or 2 percent, as compared to last year. Disposal of Buses, Vans and Equipment accounted for the majority of the changes. (see Table 3)

Table 3: Capital Assets for all Funds

	<u>FY 2018</u>	<u>FY 2017</u>
Governmental Activities:		
Land	\$ 210,000	\$ 210,000
Construction in Progress		25,467
Depreciable Capital Assets:		
Buildings and Improvements	4,294,628	4,208,383
Buses and Vehicles	4,880,043	4,931,134
Equipment	80,737	119,272
Totals	<u>9,465,408</u>	<u>9,494,256</u>
Less: Accumulated Depreciation		
Buildings and Improvements	1,130,504	1,011,298
Buses and Vehicles	2,992,067	3,013,945
Equipment	46,800	79,329
Totals	<u>4,169,371</u>	<u>4,104,572</u>
Net Capital Assets	\$ <u>5,296,037</u>	\$ <u>5,389,684</u>

MD&A Continued --

Mountain Rides fiscal-year 2018 capital budget includes \$691,000 for capital projects, principally for the purchase of additional vehicles, \$526,000, but also for equipment, bus stop improvements, and facility upgrades. Funding for these projects is in place and consists of federal funds, Mountain Rides' cash reserves and local funds.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND FARES

Mountain Rides board of directors considered many factors when setting the FY2019 budget. With the confirmation of federal funding for operations locked in through FY2020, MRTA is able to plan and expand service in FY2019 and beyond. MRTA will be cautious to only expand service that is sustainable, as increasing and then decreasing service leads to reduced ridership as a result of inconsistency and confusion surrounding schedules.

The local funding picture has also improved in FY2019. Local partners have increased their allocation to MRTA. Although these bright spots will have a positive impact on service, Mountain Rides will continue to pursue all possible funding opportunities for capital needs and will tailor its capital improvement plan to potential sources of funds.

When setting fares for the Valley Route, Hailey Route and Vanpool Routes, Mountain Rides has been keenly aware of the potential negative impacts to existing riders if fare rates were to increase. As a result, Mountain Rides has held its fares steady with no fare increases in recent years. The discussion about whether routes that are currently free should have a fare charged continues to come up and is anticipated to be a discussion topic for future budgets. Dependent on changes in fuel prices, Mountain Rides may need to evaluate additional changes to fares in the coming years.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide all Blaine County citizens and taxpayers, Mountain Rides' customers, and its financial partners with a general overview of its finances and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact Wally Morgus, Executive Director at (208) 788-7433 or wally@mountainrides.org.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Statement of Net Position
at September 30, 2018

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current Assets:	
Cash and Deposits	\$ 920,815
Accounts Receivable	5,147
Federal Grants Receivable	24,449
Inventories	<u>84,008</u>
Total Current Assets	\$ 1,034,419
Non-Current Assets:	
Land	210,000
Buildings and Improvements	4,294,628
Vehicles and Equipment	<u>4,960,780</u>
Totals	9,465,408
Accumulated Deprecation	<u>(4,169,371)</u>
Total Non-Current Assets	<u>5,296,037</u>
Total Assets	\$ <u>6,330,456</u>
<u>LIABILITIES</u>	
Current Liabilities:	
Accounts Payable	\$ 56,889
Other Accrued Liabilities	5,102
Deferred Revenues	<u>7,237</u>
Total Current Liabilities	\$ 69,228
Long-term Liabilities:	
Compensated Absences	<u>48,522</u>
Total Liabilities	<u>117,750</u>
<u>NET POSITION</u>	
Invested in Capital Assets - net of related debt	5,296,037
Unrestricted	<u>916,669</u>
Total Net Position	\$ <u>6,212,706</u>

The accompanying notes are a part of these financial statements.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Statement of Activities
For the Year Ended September 30, 2018

<u>Activities:</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	
Governmental:				
General OperationsGovernment	\$ 3,373,251	\$ 488,307	\$ 1,219,550	\$ (1,665,394)
Special Services:				
Capital Projects			428,677	428,677
Work Force Housing	15,143	30,925		15,782
Total MRTA	\$ 3,388,394	\$ 519,232	\$ 1,648,227	(1,220,935)

General Revenues:

Local Government Funding	1,385,100
Private Donations	2,165
Interest Income	9,453
Gain (Loss) on Disposition of Assets	(93,056)
Miscellaneous	695
Total general revenues and transfers	1,304,357
Changes in net assets	83,422
Net Position - Beginning	6,129,284
Net Position - Ending	\$ 6,212,706

The accompanying notes are a part of these financial statements.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Balance Sheet
Governmental Funds
for the year ended September 30, 2018

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Work Force Housing Fund</u>	<u>Total</u>
ASSETS:				
Cash and Cash Deposits	\$ 713,928	\$ 192,802	\$ 14,085	\$ 920,815
Accounts Receivable	5,147			5,147
Federal Grants Receivable	5,503	18,946		24,449
Prepaid Expenses				0
Due From Other Funds				0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 724,578</u>	<u>\$ 211,748</u>	<u>\$ 14,085</u>	<u>950,411</u>
LIABILITIES:				
Accounts Payable	45,046	5,415	6,428	56,889
Accrued Payroll Expenses	5,102			5,102
Deferred Revenues	5,350		1,887	7,237
Due To Other Funds	0			0
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>55,498</u>	<u>5,415</u>	<u>8,315</u>	<u>69,228</u>
FUND BALANCE:				
Non-spendable				0
Restricted				0
Committed		206,333		206,333
Assigned	297,300		5,770	303,070
Unassigned	371,780			371,780
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balance	<u>669,080</u>	<u>206,333</u>	<u>5,770</u>	<u>881,183</u>
Total Liabilities and Fund Balance	<u>\$ 724,578</u>	<u>\$ 211,748</u>	<u>\$ 14,085</u>	<u>\$ 950,411</u>

Amounts reported for governmental activities in the Statement of Net Assets (page 3)
are different because:

Governmental fund capital assets are not financial resources and therefore are not reported in the funds. The cost of assets is \$ 9,465,408 and the accumulated depreciation is \$ 4,169,371	5,296,037
Inventory	84,008
Compensated absences	<u>(48,522)</u>
Net Position of Governmental Funds	<u>\$ 6,212,706</u>

The accompanying notes are a part of these financial statements.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
for the year ended September 30, 2018

	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Work Force Housing Fund</u>	<u>Totals</u>
REVENUE:				
Federal Funding	\$ 1,219,550	\$ 428,677	\$	\$ 1,648,227
State Funding				0
Local Funding	1,182,431	202,669		1,385,100
Fare Revenues	392,889			392,889
Charter Bus and Bike Share Revenue	24,043			24,043
Workforce Housing Revenue			30,925	30,925
Advertising	71,375			71,375
Interest Income	6,559	2,815	79	9,453
Proceeds on Sale of Assets		29,076		29,076
Other Revenues	2,215		645	2,860
	<u>2,899,062</u>	<u>663,237</u>	<u>31,649</u>	<u>3,593,948</u>
Total Revenue				
EXPENDITURES:				
Wages and Benefits	1,965,963			1,965,963
Fuel	268,198			268,198
Repairs and Maintenance	202,609		9,832	212,441
Utilities	19,596		5,311	24,907
Contracted Services	45,668			45,668
Marketing and Promotion	42,899			42,899
Insurance	122,776			122,776
Capital Expenditures	8,480	595,059		603,539
Supplies	19,968			19,968
Travel and Training	33,829			33,829
Business Expenses	6,491			6,491
Printing and Reproduction	15,139			15,139
Communication Expense	39,264			39,264
	<u>2,790,880</u>	<u>595,059</u>	<u>15,143</u>	<u>3,401,082</u>
Total Expenditures				
EXCESS REVENUE (EXPENDITURES)	108,182	68,178	16,506	192,866
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	16,000	20,000		36,000
Operating transfers (to) other funds	(20,000)		(16,000)	(36,000)
	<u>104,182</u>	<u>88,178</u>	<u>506</u>	<u>192,866</u>
NET CHANGE IN FUND BALANCES				
FUND BALANCE - BEGINNING	564,898	118,155	5,264	688,317
	<u>564,898</u>	<u>118,155</u>	<u>5,264</u>	<u>688,317</u>
FUND BALANCE - ENDING	\$ 669,080	\$ 206,333	\$ 5,770	\$ 881,183
	<u>\$ 669,080</u>	<u>\$ 206,333</u>	<u>\$ 5,770</u>	<u>\$ 881,183</u>

The accompanying notes are a part of these financial statements.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
for the year ended September 30, 2018

Net Change in Fund Balance - Total Governmental Funds (Page 12)	\$ 192,866
<p>Governmental funds report capital outlays as current year expenditures. In the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount of current capital outlay for new fixed assets.</p>	
This is the amount of current year depreciation.	(552,702)
This is the amount of new assets acquired in the Government Funds.	581,187
This is the amount of gain (loss) on disposal of Governmental Fund assets.	(93,056)
This is the amount of proceeds on the sale of assets included in the change in the Net Change in Fund Balance	(29,076)
Change in inventory is not included in the governmental fund statements	(8,982)
<p>Liability for personal leave days are not recorded in Governmental Funds.</p>	
This is increase in compensated leave during the year	(6,815)
Change in Net Position of Governmental Activities (Page 10)	\$ <u>83,422</u>

The accompanying notes are a part of these financial statements.

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Introduction

The Mountain Rides Transportation Authority (MRTA) is a local government entity created by a joint powers agreement between Blaine County and the Cities of Ketchum, Sun Valley, Hailey, and Bellevue – as prescribed under Idaho code. MRTA was formerly known as the Ketchum-Sun Valley Public Transit Authority. MRTA serves transportation needs in the Wood River Valley, extending along the valley corridor from Ketchum/Sun Valley on the north to Bellevue on the south.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND PROCEDURES

Scope of Entity

The Authority's financial statements include the accounts of all operations under the oversight authority of the Board. Oversight responsibility is derived from the governmental unit's authority and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. Based on the foregoing criteria, no component units are included in the Authority's financial statements.

Basis of Accounting/Measurement Focus

The accounts of MRTA are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures. MRTA has a general operating fund, a capital reserve fund, and a work force housing fund.

Government-wide Financial Statements:

The statement of net position and the statement of activities display information about the Authority as a whole. These statements include the financial activities of the Authority.

The statement of net position presents the financial condition of the governmental activities of the Authority at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each activity. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program. Revenues that are not classified as program revenues are presented as general revenues of the Authority. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Authority.

Fund Financial Statements:

Governmental funds are accounted for using the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the balance sheet. Under modified accrual basis of accounting, revenues are recognized when they become both measurable and available. Available for purposes of revenue recognition is defined as sixty days. Revenue sources susceptible to accrual include advertising, charter, state, federal and intergovernmental revenues. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include the accrual of payroll and related payroll liabilities.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statements of Net Position. The Authority has established a capitalization threshold of items costing in excess of \$5000.

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Note 1 - Continued

Depreciation of buildings, buses, and machinery and equipment is computed using the straight-line method over the following estimated useful lives:

Buildings and Improvements	20-40 Years
Buses	10-12 Years
Machinery and Equipment	5-15 Years

Restricted Net Assets

Restricted net assets are those for which a constraint has been imposed either externally or by law. MRTA recognized the use of restricted resources or expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for each fund before October 1 of each year in accordance with Idaho code. The budgets are prepared in accordance with the modified accrual basis of accounting. Budgeted amounts shown are as originally adopted and as amended by MRTA.

Cash and Cash Equivalents

MRTA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of less than 90 days.

Investments

State statutes authorize MRTA to invest in obligations of U.S. Treasury, commercial paper, corporate bonds and repurchase agreements, and the Idaho State Treasurer Local Government Investment Pool. All investments of MRTA are placed in the State Investment Pool and stated at fair value as provided by the Pool.

Inventories

Inventory is valued at cost using the first in, first out method. Inventory consists of expendable supplies held for future consumption or capitalization. The cost is recorded as an expense as inventory items are consumed and is reflected in the government-wide financial statements only. Inventory items are reported as expenditures in the fund statements when purchased.

NOTE 2 – CASH AND CASH DEPOSITS

Cash and cash deposit balances at September 30, 2018:

	<u>Book Balance</u>	<u>Bank Balance</u>
Petty cash/undeposited funds	\$ 75	\$ 0
Mountain West Bank checking accounts (FDIC Insured)	237,394	237,394
State of Idaho Local Govt Investment Pool	<u>683,346</u>	<u>683,346</u>
 Total Cash/Cash Deposit	 <u>\$ 920,815</u>	 <u>\$ 920,740</u>

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Note 2 - Continued

Investments in the Local Government Investment Pool are valued at the fair value. The Local Government Investment Pool is managed by the State of Idaho Treasurer's office. The funds of the pool are invested in certificates of deposit, repurchase agreements, and U.S. government securities. The certificates of deposit are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank.

Risk Exposure

Interest Rate Risk – MRTA does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – MRTA has no formal investment policy which would further limit its investment choices beyond those stated in the Idaho Code.

MRTA does not currently have any outside investments. Excess cash is deposited into the Idaho Local Government Investment Pool.

Concentration of Credit Risk – MRTA places no formal limits on the amount the Treasurer may invest in any one issuer.

Custodial Credit Risk, Deposits – Custodial credit risk is the risk that funds would be lost in the event of bank failure. MRTA does not have a formal deposit policy to limit custodial credit risk.

NOTE 3 – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, is as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Land	\$ 210,000	\$	\$	\$ 210,000
Construction in Progress	25,467		(25,467)	0
<i>Capital Assets being depreciated:</i>				
Buildings and Improvements	4,208,383	86,245		4,294,628
Vehicles	4,931,134	520,409	(571,500)	4,880,043
Office Equipment	39,808		(10,977)	28,831
Shop Equipment	79,464		(27,558)	51,906
Total	<u>9,494,256</u>	<u>606,654</u>	<u>(635,502)</u>	<u>9,465,408</u>
Less: Accumulated Depreciation:				
Buildings and Improvements	(1,011,298)	(119,206)		(1,130,504)
Vehicles	(3,013,945)	(427,490)	449,368	(2,992,067)
Office Equipment	(23,526)	(2,812)	10,977	(15,361)
Shop Equipment	(55,803)	(3,194)	27,558	(31,439)
Total Accumulated Depreciation	<u>(4,104,572)</u>	<u>(552,702)</u>	<u>487,903</u>	<u>(4,169,371)</u>
Governmental capital assets, net	<u>\$ 5,389,684</u>	<u>\$ 53,952</u>	<u>\$ (147,599)</u>	<u>\$ 5,296,037</u>

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

NOTE 4 – ACCRUED COMPENSATED ABSENCES

This amount includes personal leave time earned by employees, but not used as of fiscal year end.

NOTE 5 – EMPLOYEE RETIREMENT PLAN

MRTA has a noncontributory defined contribution pension plan covering substantially all employees who have been employed for the lesser of twelve months or 1,000 hours. MRTA's contributions are made at the discretion of the board of directors. Vesting of accrued benefits occurs at the rate of 20% after two years of service, plus 20% for each year of service, thereafter. Contributions to the plan for the years ended September 30, 2018, 2017 and 2016 were \$107,426, \$104,813 and \$105,618, respectively.

NOTE 6 – COMMITMENTS AND CONTINGENCIES

MRTA receives a significant portion of its support from the cities of Ketchum and Sun Valley. Should the cities decrease their share of participation, MRTA would be forced to find other sources of revenue or make a significant reduction in services.

NOTE 7 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year, the Authority contracted with Idaho County Risk Management Program (ICRMP) for property, crime and fleet insurance and the State Insurance Fund for workman's compensation. Under the terms of the ICRMP policy, the Authority's liability is limited to the amount of annual financial membership contributions, including a per occurrence deductible. There has been no significant reduction in insurance coverage in the current year. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE 8 – ENVIRONMENTAL FACTORS

MRTA owns land and facilities to provide repair and maintenance of their transportation equipment. These items carry a responsibility for environmental issues, which, if violated, would be a liability to MRTA. There has been no environmental study to determine the existence of any such liabilities.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

**REQUIRED
SUPPLEMENTARY INFORMATION**

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -- General Fund
for the year ended September 30, 2018

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUE:				
Federal Funding	\$ 1,136,648	\$ 1,218,558	\$ 1,219,550	\$ 992
State Funding	0	0	0	0
Local Funding	1,160,707	1,182,431	1,182,431	0
Fare Revenues	385,872	376,420	392,889	16,469
Charter Bus and Bike Share Revenue	11,000	22,909	24,043	1,134
Workforce Housing Revenue				0
Advertising	72,000	71,525	71,375	(150)
Interest Income	125	1,470	6,559	5,089
Proceeds on Sale of Assets				0
Other Revenues	500	1,950	2,215	265
	<u>2,766,852</u>	<u>2,875,263</u>	<u>2,899,062</u>	<u>23,799</u>
Total Revenue				
EXPENDITURES:				
Wages and Benefits	2,044,869	1,971,129	1,965,963	5,166
Fuel	221,000	276,041	268,198	7,843
Repairs and Maintenance	201,500	205,160	202,609	2,551
Utilities	22,000	20,008	19,596	412
Contracted Services	36,500	46,952	45,668	1,284
Marketing and Promotion	39,000	45,473	42,899	2,574
Insurance	118,558	122,776	122,776	0
Capital Expenditures	9,500	9,319	8,480	839
Supplies	22,400	20,967	19,968	999
Travel and Training	12,300	32,150	33,829	(1,679)
Business Expenses	5,700	5,849	6,491	(642)
Printing and Reproduction	13,500	15,056	15,139	(83)
Communications	36,000	38,205	39,264	(1,059)
	<u>2,782,827</u>	<u>2,809,085</u>	<u>2,790,880</u>	<u>18,205</u>
Total Expenditures				
EXCESS REVENUE (EXPENDITURES)	(15,975)	66,178	108,182	42,004
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	16,000	16,000	16,000	0
Operating transfers (to) other funds			(20,000)	(20,000)
	<u>25</u>	<u>82,178</u>	<u>104,182</u>	<u>22,004</u>
NET CHANGE IN FUND BALANCES				
FUND BALANCE - BEGINNING	564,898	564,898	564,898	0
FUND BALANCE - ENDING	<u>\$ 564,923</u>	<u>\$ 647,076</u>	<u>\$ 669,080</u>	<u>\$ 22,004</u>

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual -- Capital Reserve Fund
for the year ended September 30, 2018

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUE:				
Federal Funding	\$ 446,000	\$ 488,000	\$ 428,677	\$ (59,323)
State Funding				0
Local Funding	203,419	203,418	202,669	(749)
Fare Revenues				0
Charter Bus and Bike Share Revenue				0
Workforce Housing Revenue				0
Advertising				0
Interest Income	100	100	2,815	2,715
Proceeds on Sale of Assets	30,000	30,000	29,076	(924)
Other Revenues				0
	<u>679,519</u>	<u>721,518</u>	<u>663,237</u>	<u>(58,281)</u>
Total Revenue				
EXPENDITURES:				
Wages and Benefits				0
Fuel				0
Repairs and Maintenance				0
Utilities				0
Contracted Services				0
Marketing and Promotion				0
Insurance				0
Capital Expenditures	662,000	691,533	595,059	96,474
Supplies				0
Travel and Training				0
Printing and Reproduction				0
Miscellaneous				0
	<u>662,000</u>	<u>691,533</u>	<u>595,059</u>	<u>96,474</u>
Total Expenditures				
EXCESS REVENUE (EXPENDITURES)	17,519	29,985	68,178	38,193
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds			20,000	20,000
Operating transfers (to) other funds				0
	<u>17,519</u>	<u>29,985</u>	<u>88,178</u>	<u>58,193</u>
NET CHANGE IN FUND BALANCES				
FUND BALANCE - BEGINNING	118,155	118,155	118,155	0
FUND BALANCE - ENDING	<u>\$ 135,674</u>	<u>\$ 148,140</u>	<u>\$ 206,333</u>	<u>\$ 58,193</u>

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual – Work Force Housing Fund
for the year ended September 30, 2018

	<u>Original Budget Amounts</u>	<u>Final Budget Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUE:				
Federal Funding	\$	\$	\$	\$ 0
State Funding				0
Local Funding				0
Fare Revenues				0
Charter Bus and Bike Share Revenue				0
Workforce Housing Revenue	30,600	30,600	30,925	325
Advertising				0
Interest Income	25	25	79	54
Proceeds on Sale of Assets				0
Other Revenues	<u>1,200</u>	<u>1,200</u>	<u>645</u>	<u>(555)</u>
Total Revenue	<u>31,825</u>	<u>31,825</u>	<u>31,649</u>	<u>(176)</u>
EXPENDITURES:				
Wages and Benefits				0
Fuel				0
Repairs and Maintenance	11,000	11,000	9,832	1,168
Utilities	5,000	5,000	5,311	(311)
Contracted Services				0
Marketing and Promotion				0
Insurance				0
Capital Expenditures				0
Supplies				0
Travel and Training				0
Printing and Reproduction				0
Miscellaneous				0
Total Expenditures	<u>16,000</u>	<u>16,000</u>	<u>15,143</u>	<u>857</u>
EXCESS REVENUE (EXPENDITURES)	15,825	15,825	16,506	681
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds				0
Operating transfers (to) other funds	<u>(16,000)</u>	<u>(16,000)</u>	<u>(16,000)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	(175)	(175)	506	681
FUND BALANCE - BEGINNING	<u>5,264</u>	<u>5,264</u>	<u>5,264</u>	<u>0</u>
FUND BALANCE - ENDING	<u>\$ 5,089</u>	<u>\$ 5,089</u>	<u>\$ 5,770</u>	<u>\$ 681</u>

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
BLAINE COUNTY, IDAHO**

**Schedule of Expenditures of Federal Awards
for the year ended September 30, 2018**

Federal Grantor/Pass-through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Expenditures During Audit Period	Totals
<i>Highway Planning and Construction - Cluster</i>			
U.S. Department of Transportation:			
Highway Planning and Construction	20.205	\$ <u>17,235</u>	
Total			\$ 17,235
<i>Federal Transit - Cluster</i>			
U.S. Department of Transportation:			
Bus and Bus Facilities Formula and Discretionary Program	20.526	<u>428,677</u>	
Total			428,677
<i>Other Programs</i>			
U.S. Department of Transportation:			
Formula Grants for Rural Areas	20.509	1,202,315	
Total			<u>1,202,315</u>
Total All Programs			\$ <u><u>1,648,227</u></u>

**MOUNTAIN RIDES TRANSPORTATION AUTHORITY
BLAINE COUNTY, IDAHO**

**Schedule of Expenditures of Federal Awards
for the year ended September 30, 2018**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Mountain Rides Transportation Authority. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Mountain Rides Transportation Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Authority.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - DE MINIMIS INDIRECT COST RATE

The Mountain Rides Transportation Authority has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

The examination of the records of the Mountain Rides Transportation Authority for the year ended September 30, 2017 revealed no areas of comments, findings or questioned costs.

SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS

The examination of the records of the Mountain Rides Transportation Authority for the year ended September 30, 2018 revealed no areas of comments, findings or questioned costs.

MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Year Ended September 30, 2018
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section 1 – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes ☒ No

Significant deficiencies identified that are
not considered to be material weakness(es)

☐ yes ☒ None reported

Noncompliance material to financial statements
noted?

☐ yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

☐ yes ☒ No

Significant deficiencies identified that are
not considered to be material weakness(es)

☐ yes ☒ 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 section
510(a) of Circular A-133?

☐ yes ☒ No

Identification of major programs:

Other Programs

Federal CFDA Number

U.S. Department of Transportation
Formula Grants for Rural Areas

20.509

Dollar threshold used to distinguish
between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ no

Section II – Financial Statement Findings

No significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements were reported.

Section III – Federal Award Findings and Questioned Costs

No significant deficiencies, material weaknesses, fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements were reported.

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**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**

November 19, 2018

Board of Directors
Mountain Rides Transportation Authority
Ketchum, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mountain Rides Transportation Authority (Authority), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 19, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority'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 Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Report Continued—

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 Authority'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 Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Workman & Company

WORKMAN AND COMPANY
Certified Public Accountants
Twin Falls, Idaho

2190 Village Park Avenue, Suite 300 • Twin Falls, ID 83301 • 208.733.1161 • Fax: 208.733.6100

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

November 19, 2018

Board of Directors
Mountain Rides Transportation Authority
Ketchum, Idaho

Report on Compliance for Each Major Federal Program

We have audited the Mountain Rides Transportation Authority's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Mountain Rides Transportation Authority's major federal programs for the year ended September 30, 2018. Mountain Rides Transportation Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Mountain Rides Transportation Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Mountain Rides Transportation Authority, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance.

Report on Internal Control over Compliance

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

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

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

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

Workman & Company

WORKMAN AND COMPANY
Certified Public Accountants
Twin Falls, Idaho

Mountain Rides Agenda Action Item Summary

Date:

12/19/2018

From:

Tucker Van Law

Action Item:

6. Approve receipt and filing of Mountain Rides FY2018 audited financial statements, as prepared by Workman & Company CPAs

Committee Review:

☒ Yes ☐ No

Committee
Purview:

Finance and Performance

Previously
discussed at board
level:

☒ Yes ☐ No

Recommended
Motion:

I move to approve the receipt and filing of the FY2018 audited financial statements, as presented [or with changes noted] and prepared by Workman & Company CPAs.

Fiscal Impact:

Excess operating funds for FY2019

Related Policy or
Procedural Impact:

Excess fund policy

Background:

Annually, Mountain Rides must complete an in-depth financial audit, per Government Auditing Standards that apply to Mountain Rides due to the amount of federal funding received. The audit reflects all financial activity for the period October 1st, 2017 through September 30, 2018. The audit did not find any weaknesses or deficiencies and is consider a "clean" audit, although the audit's purpose is not to uncover such issues.

Mountain Rides Consent Agenda Item Summary

Date:

12/19/2018

From:

MRTA

Action Item:

7. Consent Agenda

Committee Review:

☐

Yes

☒

No

Committee
Purview:

Previously
discussed at board
level:

☐

Yes

☒

No

Recommended
Motion:

I move to receive and file the December 19, 2018, Consent Agenda of the Mountain Rides Transportation Authority's Board of Directors.

Fiscal Impact:

Related Policy or
Procedural Impact:

Background:

Consent items:

- a. Approve minutes: Regular Board Meeting, Oct 17, 2018
- b. Receive/file: Financial Statements and Bills Paid Report for Sep 2018
- c. Receive/file: Performance Dashboard Report for Oct 2018
- d. Receive/file: Finance & Performance Committee, Nov 7, 2018 & Dec 5, 2018, Minutes & Reports from Chair
- e. Receive/file: Planning & Marketing Committee, Dec 5, 2018, Minutes & Report from Chair
- f. Receive/file: Reports from COO, Business Manager, Community & Customer Relations Supervisor, Executive Director
- g. Approve purchase of four (4) vanpool vans re: MRTA RFP 2018 Commuter Vans, not to exceed \$175,000
- h. Approve/adopt: Mountain Rides' FY2019 Organization, Positions, Pay Scale



RECORDED

**REGULAR MEETING MINUTES
MOUNTAIN RIDES TRANSPORTATION AUTHORITY
Wednesday, October 17, 2018, 12:30 p.m.
Ketchum City Hall Meeting Room, Ketchum, Idaho**

Board Members of the Mountain Rides Transportation Authority met in a Regular Meeting in the Ketchum City Hall Meeting Room, Ketchum, Idaho.

PRESENT: Chair Kristin Derrig (Ketchum), Vice-chair Grant Gager (Ketchum), Secretary Tory Canfield (at-large), Dave Patrie (Blaine County), Rick Webking (Sun Valley), Jim Finch (Hailey) and Tom Blanchard (Bellevue)

NOT PRESENT: Peter Hendricks (Sun Valley)

ALSO Mountain Rides Executive Director Wally Morgus

PRESENT: Mountain Rides Operations and Maintenance Manager Ben Varner
Mountain Rides Community & Customer Relations Supervisor Kim MacPherson
Mountain Rides Bike-Ped Coordinator Michael David

1. CALL TO ORDER

Chair Kristin Derrig called to order the meeting of Wednesday, October 17, 2018 at 12:33pm, Secretary Tory Canfield called roll and determined that a quorum was present.

2. COMMENTS FROM THE CHAIR AND BOARD MEMBER THOUGHTS

Wally Morgus stated that we are involved with projects with municipalities in the valley. He also said we were going to use the Valley route to help with getting students to after school programs from Bellevue, but we were told not to start it yet. This was stated in the newspaper, but they did not get a statement from Mountain Rides before deadline.

3. PUBLIC COMMENT PERIOD FOR ITEMS NOT ON THE AGENDA (including questions from Press)

There were none.

4. Consent Calendar items

- a. Approve minutes: Regular board meetings for September 19, 2018
- b. Receive/File: Financial Statements and Bills Paid report for August 2018
- c. Receive/file: August 2018 Performance Dashboard report
- d. Receive/file: Finance & Performance Committee, Oct 4, 2018, Minutes
- e. Receive/file: Staff reports from COO, Business Manager, Community & Customer Relations Supervisor, Bicycle-Pedestrian Coordinator, Executive Director
- f. Approve out-of-state travel: Two (2) Driver Trainers...National Transit Institute, Transit Trainer Workshop...Seattle, WA Nov 11-13, 2018
- g. Approve posting for sale: Surplus van inventory (Van #29, ~203,000 miles)

Dave Patrie moved approve the entire consent calendar for items a-g. Grant Gager seconded. The motion passed. Dave Patrie moved approve the consent calendar for items b-g. Grant Gager seconded.

The group discussed the edits to the minutes to reflect what Tory Canfield stated.

Tory Canfield asked to make an adjustment to the minutes regarding the sidewalks and to allow bicycles to have a safe shoulder.

Dave Patrie moved approve the minutes (item 4a) from the regular board meeting with the additions discussed. Tory Canfield seconded. The motion passed. Tom Blanchard and Jim Finch abstained.

5. Action item:

Approve and adopt Mountain Rides' FY2019 Organization & Payscale

Wally Morgus stated that we did a reorganization from the top down. Staff would like to change the titles to reflect more of a non-profit organization. Wally described the pay chart and the changes proposed.

Dave Patrie asked about the two managers of transit operations. Ben Varner responded that 7-day coverage is what defines that but that we could condense the chart to make it clearer. Jim Finch asked about defining the staff functions for each role especially in Operations.

Wally stated that there is job description work in progress.

The group continued to discuss the job titles, hourly wages, number of job positions and impacts on the budget.

Jim Finch moved to table action on the FY18 organizational chart andayscale as presented until more information can be provided including the job descriptions and titles. Tory Canfield seconded.

Jim Finch amended the motion to approve the hourly pay scale only. The board asks that staff come back with more information on the organizational chart and job descriptions for approval at the next meeting. Tory Canfield seconded. The motion passed.

6. Action item:

Approve and adopt Mountain Rides' Board of Directors' Resolution 2018.10.17-01, Approving Signatories to the Mountain West Bank Accounts

Wally Morgus stated that this is the resolution for signatories on the checking account.

Grant Gager said they added the finance director to the list which may be up for discussion.

The check policy is that we have two signatures on every check.

The auditors have suggested for best practices that the finance director NOT be a signer.

Dave Patrie moved that the Mountain Rides Board of Directors approves and adopts Mountain Rides' Board of Directors' Resolution 2018.10.17-01, Approving Signatories to the Mountain West Bank Accounts subject to the following changes: removing the Director of Finance title and include current titles and future job titles. Tory Canfield seconded.

The motion passed.

7. Action item:

Approve/reject Purchase of Under-insured/Uninsured Motorist Insurance

Wally Morgus discussed this in the committee. Last year this coverage was offered to us with a premium of \$30,000 which the board rejected. This year they are offering this at \$5000 for reduced coverage (\$50,000 per person/\$100,000 per accident) for the year. Mountain Rides recommends declining this coverage.

Rick Webking asked about the industry practice. Tucker Van Law will contact other agencies and other local municipalities. Grant Gager stated that the City of Ketchum has declined this coverage as well.

Grant Gager moved to remand this item to the next Finance & Performance committee meeting. Rick Webking seconded, and the motion passed.

8. Discussion item:

Ketchum Circulator Performance, Summer 2018

Wally Morgus said the city viewed the Ketchum Circulator as a success for a new small route.

Kim MacPherson said the data in RouteMatch showed people getting on the buses mainly at the hotels: Pennay's, the Tyrolean and the West Ridge.

The board would like to have this service offered in the winter if possible.

Wally Morgus said he will make a presentation to the City of Ketchum for possible future service.

9. Adjournment

Tory Canfield moved to adjourn the meeting at 2:28pm. Rick Webking seconded, and the motion carried unanimously.

Chair Kristin Derrig

10:06 AM

12/03/18

Accrual Basis

MRTA - Operations Main

Revenue & Expenditures Budget Performance

September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
41000 · Federal Funding							
41200 · Federal - 5311	0.00	0.00	0.0%	1,178,647.00	1,178,648.00	100.0%	1,178,648.00
41400 · Federal - 5317	0.00			0.00	0.00	0.0%	0.00
41600 · Federal - SRTS	2,024.00	1,500.00	134.9%	17,235.17	18,000.00	95.8%	18,000.00
41800 · Federal - RTAP	6,158.13	4,400.06	140.0%	23,668.19	21,910.06	108.0%	21,910.06
Total 41000 · Federal Funding	8,182.13	5,900.06	138.7%	1,219,550.36	1,218,558.06	100.1%	1,218,558.06
43000 · Local Funding							
43100 · Local - Ketchum	44,908.37	44,908.37	100.0%	562,100.00	562,100.00	100.0%	562,100.00
43200 · Local - Hailey	5,312.50	5,312.50	100.0%	63,750.00	63,750.00	100.0%	63,750.00
43300 · Local - Bellevue	0.00			4,568.74	4,568.74	100.0%	4,568.74
43400 · Local - Blaine County	9,898.98	9,899.00	100.0%	118,787.50	118,788.00	100.0%	118,788.00
43500 · Local - Sun Valley	21,745.80	21,745.87	100.0%	260,950.00	260,950.00	100.0%	260,950.00
43600 · Local - Sun Valley Company	0.00	0.00	0.0%	161,500.00	161,500.00	100.0%	161,500.00
43700 · Local - Other Business	0.00	0.00	0.0%	10,774.41	10,774.41	100.0%	10,774.41
Total 43000 · Local Funding	81,865.65	81,865.74	100.0%	1,182,430.65	1,182,431.15	100.0%	1,182,431.15
44000 · Fares							
44100 · Fares - Valley Cash	5,061.80	6,000.00	84.4%	79,480.84	75,000.00	106.0%	75,000.00
44150 · Fares-Airport Service Cash	0.00			0.00	0.00	0.0%	0.00
44200 · Fares - Valley Passes	14,839.01	12,000.00	123.7%	134,737.22	132,000.00	102.1%	132,000.00
44250 · Fares- Hailey Route- Cash	745.04	712.00	104.6%	6,483.22	6,401.70	101.3%	6,401.70
44300 · Fares - Vanpool	18,111.04	16,247.64	111.5%	167,937.60	158,767.64	105.8%	158,767.64
44400 · Fares - ADA	0.00	0.00	0.0%	60.00	60.00	100.0%	60.00
44500 · Fares- Galena Service	0.00	0.00	0.0%	4,190.59	4,190.59	100.0%	4,190.59
Total 44000 · Fares	38,756.89	34,959.64	110.9%	392,889.47	376,419.93	104.4%	376,419.93
45000 · Revenue							
45100 · Rev - Advertising	2,750.00	3,025.00	90.9%	71,375.00	71,525.00	99.8%	71,525.00
45450 · Rev - Misc.	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
45500 · Rev - Charter/Special Event	2,522.50	1,498.75	168.3%	22,396.25	21,498.75	104.2%	21,498.75
45600 · Rev - Bike Share- Bike Swap	236.70	152.00	155.7%	1,646.80	1,410.10	116.8%	1,410.10
Total 45000 · Revenue	5,509.20	4,675.75	117.8%	95,418.05	94,433.85	101.0%	94,433.85
47000 · Private Donations							
47100 · Priv. Donation - Foundations	240.00	0.00	100.0%	2,165.00	1,925.00	112.5%	1,925.00
47300 · Priv. Donation - Other	0.00			0.00	0.00	0.0%	0.00
Total 47000 · Private Donations	240.00	0.00	100.0%	2,165.00	1,925.00	112.5%	1,925.00
48000 · Transfers							
48400 · Transfer - Housing Fund	1,333.26	1,333.26	100.0%	16,000.00	16,000.00	100.0%	16,000.00
Total 48000 · Transfers	1,333.26	1,333.26	100.0%	16,000.00	16,000.00	100.0%	16,000.00
49000 · Interest Income							
49000 · Interest Income	195.58	100.00	195.6%	2,109.89	1,445.40	146.0%	1,445.40
49800 · Excess Operating Funds	0.00	15,000.00	0.0%	0.00	15,000.00	0.0%	15,000.00
49810 · Returned Check Charges	25.00	0.00	100.0%	50.00	25.00	200.0%	25.00
Total Income	136,107.71	143,834.45	94.6%	2,910,613.42	2,906,238.39	100.2%	2,906,238.39
Gross Profit	136,107.71	143,834.45	94.6%	2,910,613.42	2,906,238.39	100.2%	2,906,238.39
Expense							
51000 · Payroll Expenses							
51100 · Salaries and Wages	108,970.03	113,000.00	96.4%	1,457,140.22	1,461,530.63	99.7%	1,461,530.63
51300 · FICA Expense	6,533.28	6,780.00	96.4%	87,696.21	87,961.27	99.7%	87,961.27
51350 · Medicare Tax Expense	1,527.94	1,498.00	102.0%	20,509.61	20,564.31	99.7%	20,564.31
51400 · Retirement Plan Expenses	25,649.60	25,000.00	102.6%	107,425.52	106,981.06	100.4%	106,981.06
51500 · Workers Comp Expense	0.00	0.00	0.0%	53,059.00	53,059.00	100.0%	53,059.00
51600 · SUI Expense	545.13	750.00	72.7%	9,182.70	9,432.83	97.3%	9,432.83
51650 · FUTA Expense	0.00			0.00	0.00	0.0%	0.00

10:06 AM

12/03/18

Accrual Basis

MRTA - Operations Main
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
51700 · Medical Ins. Expense	20,528.48	21,000.00	97.8%	223,521.04	224,164.20	99.7%	224,164.20
51800 · Dental Ins. Expense	0.00			0.00	0.00	0.0%	0.00
51900 · Employee Assistance expense	0.00			0.00	0.00	0.0%	0.00
51950 · Employee Performance Bonus	0.00	0.00	0.0%	5,751.99	5,751.99	100.0%	5,751.99
51000 · Payroll Expenses - Other	118.00	0.00	100.0%	1,676.75	1,683.25	99.6%	1,683.25
Total 51000 · Payroll Expenses	163,872.46	168,028.00	97.5%	1,965,963.04	1,971,128.54	99.7%	1,971,128.54
52000 · Insurance Expense							
52100 · Ins. - Vehicles	9,463.15	9,463.13	100.0%	113,883.00	113,883.00	100.0%	113,883.00
52150 · Ins- Deductibles/claims	0.00	0.00	0.0%	8,892.83	8,892.83	100.0%	8,892.83
Total 52000 · Insurance Expense	9,463.15	9,463.13	100.0%	122,775.83	122,775.83	100.0%	122,775.83
53000 · Professional Fees							
53100 · Accounting & Audit	765.00	1,100.00	69.5%	20,407.50	20,987.50	97.2%	20,987.50
53200 · IT Systems	36.25	500.00	7.3%	4,628.75	5,020.00	92.2%	5,020.00
53400 · Legal Fees	0.00	200.00	0.0%	3,340.00	3,220.00	103.7%	3,220.00
53450 · Planning/ Design	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
53475 · Medical	143.00	500.00	28.6%	1,897.00	2,611.00	72.7%	2,611.00
53500 · Other Professional Fees	159.00	500.00	31.8%	15,394.98	15,113.85	101.9%	15,113.85
Total 53000 · Professional Fees	1,103.25	2,800.00	39.4%	45,668.23	46,952.35	97.3%	46,952.35
54000 · Equipment/ Tool Expense							
54100 · Shop Equipment/ Tools	80.28	500.00	16.1%	5,208.52	5,819.11	89.5%	5,819.11
54300 · Office Equipment	0.00	300.00	0.0%	3,271.13	3,500.00	93.5%	3,500.00
Total 54000 · Equipment/ Tool Expense	80.28	800.00	10.0%	8,479.65	9,319.11	91.0%	9,319.11
55000 · Rent and Utilities							
55200 · Utilities	1,056.20	1,300.00	81.2%	19,596.30	20,008.30	97.9%	20,008.30
Total 55000 · Rent and Utilities	1,056.20	1,300.00	81.2%	19,596.30	20,008.30	97.9%	20,008.30
56000 · Supplies							
56200 · Janitorial & Safety Supplies	589.66	750.00	78.6%	7,492.04	7,977.58	93.9%	7,977.58
56300 · Department & Office Supplies	60.95	550.00	11.1%	3,824.89	4,505.30	84.9%	4,505.30
56400 · Uniforms	252.41	300.00	84.1%	7,863.54	7,781.37	101.1%	7,781.37
56500 · Postage and Delivery	61.92	75.00	82.6%	787.62	702.57	112.1%	702.57
Total 56000 · Supplies	964.94	1,675.00	57.6%	19,968.09	20,966.82	95.2%	20,966.82
57000 · Repairs and Maintenance							
57100 · Equipment Repairs/Maintenance	0.00	200.00	0.0%	617.98	917.98	67.3%	917.98
57200 · Building Repairs/Maintenance	179.79	400.00	44.9%	10,669.21	12,000.00	88.9%	12,000.00
57250 · Bus Stop Repairs/Maint	0.00	100.00	0.0%	953.90	1,539.58	62.0%	1,539.58
57300 · Grounds Repairs/Maintenance	237.50	200.00	118.8%	5,609.96	5,544.96	101.2%	5,544.96
57400 · Bike Share Repairs/Maintenance	0.00	0.00	0.0%	35.18	0.00	100.0%	0.00
57500 · Janitorial Services	182.00	200.00	91.0%	4,725.00	4,761.00	99.2%	4,761.00
Total 57000 · Repairs and Maintenance	599.29	1,100.00	54.5%	22,611.23	24,763.52	91.3%	24,763.52
58000 · Communications Expense							
58100 · Office Phone Expense	331.42	375.00	88.4%	4,094.32	4,136.71	99.0%	4,136.71
58200 · Cell & Two-Way Mobile	946.55	875.00	108.2%	10,543.78	10,338.66	102.0%	10,338.66
58300 · Internet/Website	1,167.00	250.00	466.8%	5,525.46	4,629.28	119.4%	4,629.28
58400 · On-Board Vehicle Computers	0.00	400.00	0.0%	19,100.00	19,100.00	100.0%	19,100.00
Total 58000 · Communications Expense	2,444.97	1,900.00	128.7%	39,263.56	38,204.65	102.8%	38,204.65
59000 · Travel and Training							
59100 · Vehicle/Airfare	335.43	100.00	335.4%	9,789.86	9,547.00	102.5%	9,547.00
59200 · Lodging	130.64	100.00	130.6%	8,707.56	8,358.20	104.2%	8,358.20
59300 · Food/Meals/Entertainment	10.59	100.00	10.6%	2,385.50	2,378.46	100.3%	2,378.46
59400 · Training/Education	750.00	0.00	100.0%	12,833.41	11,753.01	109.2%	11,753.01
59500 · Safety Curriculum	0.00	0.00	0.0%	113.03	113.03	100.0%	113.03

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12/03/18

Accrual Basis

MRTA - Operations Main
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
Total 59000 · Travel and Training	1,226.66	300.00	408.9%	33,829.36	32,149.70	105.2%	32,149.70
60000 · Business Expenses							
60100 · Vehicle Registration Fees	0.00	60.00	0.0%	207.00	235.00	88.1%	235.00
60400 · Membership,Dues & Subscriptions	410.51	400.00	102.6%	5,792.43	5,237.51	110.6%	5,237.51
60500 · Bank Fees	52.93	40.00	132.3%	491.98	376.01	130.8%	376.01
60700 · Bad Debt	0.00	0.00	0.0%	0.01	0.01	100.0%	0.01
Total 60000 · Business Expenses	463.44	500.00	92.7%	6,491.42	5,848.53	111.0%	5,848.53
61000 · Advertising							
61100 · Print Advertising	700.43	500.00	140.1%	9,895.08	9,268.56	106.8%	9,268.56
61200 · Radio Advertising	0.00	0.00	0.0%	1,120.00	1,120.00	100.0%	1,120.00
61300 · Online Advertising	65.70	100.00	65.7%	1,161.50	1,159.75	100.2%	1,159.75
61400 · Vehicle Graphics	768.75	3,000.00	25.6%	6,617.25	6,906.50	95.8%	6,906.50
61500 · Bus Adv. Contract	0.00			0.00	0.00	0.0%	0.00
Total 61000 · Advertising	1,534.88	3,600.00	42.6%	18,793.83	18,454.81	101.8%	18,454.81
62000 · Marketing and Promotion							
62100 · Info. Displays-Stop Signage	79.78	500.00	16.0%	4,119.74	4,539.96	90.7%	4,539.96
62200 · Graphic Design	149.50	300.00	49.8%	8,807.50	9,258.00	95.1%	9,258.00
62300 · Promotional Items	0.00	0.00	0.0%	4,757.09	6,197.09	76.8%	6,197.09
62400 · Customer Events and Misc.	0.00	90.00	0.0%	198.38	378.38	52.4%	378.38
62500 · Staff Appreciation/ Events	93.26	100.00	93.3%	6,222.61	6,644.79	93.6%	6,644.79
Total 62000 · Marketing and Promotion	322.54	990.00	32.6%	24,105.32	27,018.22	89.2%	27,018.22
63000 · Printing and Reproduction							
63100 · Copies, Passes & Flyers	428.07	280.00	152.9%	4,835.94	4,752.47	101.8%	4,752.47
63200 · Schedules, Maps & Brochures	0.00	0.00	0.0%	10,303.35	10,303.35	100.0%	10,303.35
63000 · Printing and Reproduction - Other	0.00			0.00	0.00	0.0%	0.00
Total 63000 · Printing and Reproduction	428.07	280.00	152.9%	15,139.29	15,055.82	100.6%	15,055.82
64000 · Fuel Expense	16,067.01	18,000.00	89.3%	268,197.49	276,041.41	97.2%	276,041.41
65000 · Vehicle Maintenance							
65100 · Parts Expense							
65150 · Vehicle Maintenance- freight	148.35	0.00	100.0%	4,301.74	3,821.02	112.6%	3,821.02
65100 · Parts Expense - Other	1,340.22	8,000.00	16.8%	99,130.34	98,246.64	100.9%	98,246.64
Total 65100 · Parts Expense	1,488.57	8,000.00	18.6%	103,432.08	102,067.66	101.3%	102,067.66
65200 · Fluids Expense	0.00	1,400.00	0.0%	21,329.19	20,653.30	103.3%	20,653.30
65300 · Tires Expense	0.00	2,000.00	0.0%	35,051.79	38,088.72	92.0%	38,088.72
65400 · Purchased Services	1,215.71	400.00	303.9%	5,529.44	5,213.73	106.1%	5,213.73
65500 · Vehicle Computer/Diagnostic	0.00	400.00	0.0%	4,938.37	5,018.37	98.4%	5,018.37
65600 · Vehicle Glass/Windshield Repai	540.00	500.00	108.0%	6,393.65	5,683.60	112.5%	5,683.60
65700 · Shop Supplies	0.00	400.00	0.0%	3,323.03	3,670.13	90.5%	3,670.13
Total 65000 · Vehicle Maintenance	3,244.28	13,100.00	24.8%	179,997.55	180,395.51	99.8%	180,395.51
69500 · Contribution to Fund Balance	21,250.00	83,405.27	25.5%	35,000.00	97,155.27	36.0%	97,155.27
Total Expense	224,121.42	307,241.40	72.9%	2,825,880.19	2,906,238.39	97.2%	2,906,238.39
Net Ordinary Income	-88,013.71	-163,406.95	53.9%	84,733.23	0.00	100.0%	0.00
Net Income	-88,013.71	-163,406.95	53.9%	84,733.23	0.00	100.0%	0.00

MRTA - Operations Main
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11100 · Mountain West Checking	214,275.17
11500 · Petty Cash	75.72
11600 · General Fund LGIP	202,277.66
Total Checking/Savings	416,628.55
Accounts Receivable	
11800 · Accounts Receivable	5,299.66
Total Accounts Receivable	5,299.66
Total Current Assets	421,928.21
TOTAL ASSETS	421,928.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20500 · Accounts Payable	44,796.10
Total Accounts Payable	44,796.10
Other Current Liabilities	
23000 · Due to WFH Fund	250.00
24000 · Payroll Liabilities	
24700 · State Tax W/H Payable	3,197.00
24800 · State Unemployment Tax Payable	1,905.39
Total 24000 · Payroll Liabilities	5,102.39
Total Other Current Liabilities	5,352.39
Total Current Liabilities	50,148.49
Total Liabilities	50,148.49
Equity	
30000 · Opening Bal Equity	167,470.40
32000 · Reserve Balance	119,576.09
Net Income	84,733.23
Total Equity	371,779.72
TOTAL LIABILITIES & EQUITY	421,928.21

MRTA - Capital Equipment Fund
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep...	YTD Budget	% of Budget	Annual Bud...
Income							
41000 · Federal Funding							
41100 · Federal-5339							
41101 · Federal -5339- Buses	0.00	304,000.00	0.0%	304,000.00	304,000.00	100.0%	304,000.00
41102 · Federal- 5339-Vans	0.00	0.00	0.0%	64,000.00	64,000.00	100.0%	64,000.00
41103 · Federal- 5339- Technology	0.00	0.00	0.0%	677.44	60,000.00	1.1%	60,000.00
41100 · Federal-5339 - Other	0.00			0.00	0.00	0.0%	0.00
Total 41100 · Federal-5339	0.00	304,000.00	0.0%	368,677.44	428,000.00	86.1%	428,000.00
Total 41000 · Federal Funding	0.00	304,000.00	0.0%	368,677.44	428,000.00	86.1%	428,000.00
43000 · Local Funding							
43100 · Local - Ketchum	3,962.50	3,962.50	100.0%	47,550.00	47,550.00	100.0%	47,550.00
43200 · Local - Hailey	468.75	468.75	100.0%	5,625.00	5,625.00	100.0%	5,625.00
43300 · Local - Bellevue	0.00			403.13	403.13	100.0%	403.13
43400 · Local - Blaine County	873.41	873.41	100.0%	10,481.25	10,481.25	100.0%	10,481.25
43500 · Local - Sun Valley	1,918.75	1,918.75	100.0%	23,025.00	23,025.00	100.0%	23,025.00
43600 · Local -Sun Valley Company	0.00	0.00	0.0%	28,500.00	29,250.00	97.4%	29,250.00
Total 43000 · Local Funding	7,223.41	7,223.41	100.0%	115,584.38	116,334.38	99.4%	116,334.38
44000 · Fares							
44300 · Fares - Vanpool	0.00			0.00	0.00	0.0%	0.00
Total 44000 · Fares	0.00			0.00	0.00	0.0%	0.00
48000 · Transfers/ Use of Reserve Cash	20,000.00			20,000.00	0.00	100.0%	0.00
49000 · Interest Earned	191.51	6.00	3,191.8%	1,691.60	50.00	3,383.2%	50.00
49900 · Misc. Income	0.00	0.00	0.0%	29,076.33	30,000.00	96.9%	30,000.00
Total Income	27,414.92	311,229.41	8.8%	535,029.75	574,384.38	93.1%	574,384.38
Expense							
54000 · Equipment/Tool Expense	0.00			0.00	0.00	0.0%	0.00
60000 · Business Expenses							
60500 · Bank Fees	20.00			20.00			
Total 60000 · Business Expenses	20.00			20.00			
68000 · Capital Expenses							
68050 · Support Vehicles	2,270.69	0.00	100.0%	9,770.69	10,000.00	97.7%	10,000.00
68100 · Expend for Vans/ Light Duty Bus	0.00	0.00	0.0%	82,216.00	85,000.00	96.7%	85,000.00
68200 · Exp. for Buses-mid/heavy duty	415,655.59	416,000.00	99.9%	415,655.59	416,000.00	99.9%	416,000.00

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Accrual Basis

MRTA - Capital Equipment Fund

Revenue & Expenditures Budget Performance

September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep...	YTD Budget	% of Budget	Annual Bud...
68250 · Buses- Refurbish/Used	2,479.92	0.00	100.0%	12,766.43	25,000.00	51.1%	25,000.00
68500 · Technology	0.00	0.00	0.0%	878.80	75,000.00	1.2%	75,000.00
Total 68000 · Capital Expenses	420,406.20	416,000.00	101.1%	521,287.51	611,000.00	85.3%	611,000.00
Total Expense	420,426.20	416,000.00	101.1%	521,307.51	611,000.00	85.3%	611,000.00
Net Income	-393,011.28	-104,770.59	375.1%	13,722.24	-36,615.62	-37.5%	-36,615.62

MRTA - Capital Equipment Fund
Balance Sheet
 As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11100 · Mountain West Checking	3,314.46
11600 · LGIP Capital Equipment Acct.	71,022.81
Total Checking/Savings	74,337.27
Total Current Assets	74,337.27
TOTAL ASSETS	74,337.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20500 · Accounts Payable	1,218.22
Total Accounts Payable	1,218.22
Total Current Liabilities	1,218.22
Total Liabilities	1,218.22
Equity	
32000 · Retained Earnings	59,396.81
Net Income	13,722.24
Total Equity	73,119.05
TOTAL LIABILITIES & EQUITY	74,337.27

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Accrual Basis

MRTA - Facilities Fund
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
Income							
41000 · Federal Funding							
41600 · Federal- Other	18,946.00	19,000.00	99.7%	60,000.00	60,000.00	100.0%	60,000.00
Total 41000 · Federal Funding	18,946.00	19,000.00	99.7%	60,000.00	60,000.00	100.0%	60,000.00
43000 · Local Funding							
43100 · Local - Ketchum	3,962.50	3,962.50	100.0%	47,550.00	47,550.00	100.0%	47,550.00
43200 · Local - Hailey	468.75	468.75	100.0%	5,625.00	5,625.00	100.0%	5,625.00
43300 · Local - Bellevue	0.00			403.13		100.0%	403.13
43400 · Local - Blaine County	873.41	873.41	100.0%	10,481.25	10,481.25	100.0%	10,481.25
43500 · Local - Sun Valley	1,918.75	1,918.75	100.0%	23,025.00	23,025.00	100.0%	23,025.00
Total 43000 · Local Funding	7,223.41	7,223.41	100.0%	87,084.38	87,084.38	100.0%	87,084.38
49000 · Interest Earned	161.83	6.00	2,697.2%	1,122.61	50.00	2,245.2%	50.00
Total Income	26,331.24	26,229.41	100.4%	148,206.99	147,134.38	100.7%	147,134.38
Expense							
56000 · Supplies							
56500 · Postage and Delivery	0.00			9.96			
Total 56000 · Supplies	0.00			9.96			
60000 · Business Expenses							
60500 · Bank Fees	0.00			18.00			
Total 60000 · Business Expenses	0.00			18.00			
66000 · Construction/Acquisition							
66100 · Materials & Labor							
66150 · Materials & Labor - Bus Stops	9,667.75	25,674.00	37.7%	50,515.45	50,674.00	99.7%	50,674.00
Total 66100 · Materials & Labor	9,667.75	25,674.00	37.7%	50,515.45	50,674.00	99.7%	50,674.00
66300 · Design/Planning							
66340 · Bus Stop Design	0.00	0.00	0.0%	50.00	3,858.76	1.3%	3,858.76
Total 66300 · Design/Planning	0.00	0.00	0.0%	50.00	3,858.76	1.3%	3,858.76
66400 · South Valley Facility							
66420 · South Valley Improvements	0.00	0.00	0.0%	14,579.58	11,000.00	132.5%	11,000.00
Total 66400 · South Valley Facility	0.00	0.00	0.0%	14,579.58	11,000.00	132.5%	11,000.00
66500 · Ketchum Facility upgrades	5,741.53	0.00	100.0%	8,578.48	15,000.00	57.2%	15,000.00
Total 66000 · Construction/Acquisition	15,409.28	25,674.00	60.0%	73,723.51	80,532.76	91.5%	80,532.76
Total Expense	15,409.28	25,674.00	60.0%	73,751.47	80,532.76	91.6%	80,532.76
Net Income	10,921.96	555.41	1,966.5%	74,455.52	66,601.62	111.8%	66,601.62

MRTA - Facilities Fund
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11100 · Mountain West Checking	12,873.14
11600 · LGIP Facilities Account	105,590.98
Total Checking/Savings	118,464.12
Accounts Receivable	
11800 · Accounts Receivable	18,946.00
Total Accounts Receivable	18,946.00
Total Current Assets	137,410.12
TOTAL ASSETS	137,410.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20500 · Accounts Payable	4,197.26
Total Accounts Payable	4,197.26
Total Current Liabilities	4,197.26
Total Liabilities	4,197.26
Equity	
30000 · Opening Bal Equity	135,196.00
32000 · Retained Earnings	-76,438.66
Net Income	74,455.52
Total Equity	133,212.86
TOTAL LIABILITIES & EQUITY	137,410.12

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Accrual Basis

MRTA - Contingency Fund
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
Income							
48000 · Transfers							
48100 · Transfer from Operations Fund	1,250.00	1,250.00	100.0%	15,000.00	15,000.00	100.0%	15,000.00
Total 48000 · Transfers	1,250.00	1,250.00	100.0%	15,000.00	15,000.00	100.0%	15,000.00
49000 · Interest Earned	535.60	3.00	17,853.3%	4,448.69	25.00	17,794.8%	25.00
Total Income	1,785.60	1,253.00	142.5%	19,448.69	15,025.00	129.4%	15,025.00
Expense							
68000 · Transfers out	0.00			0.00			
Total Expense	0.00			0.00			
Net Income	1,785.60	1,253.00	142.5%	19,448.69	15,025.00	129.4%	15,025.00

MRTA - Contingency Fund
Balance Sheet
 As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
11600 · LGIP Contingency Fund Acct.	<u>297,299.97</u>
Total Checking/Savings	<u>297,299.97</u>
Total Current Assets	<u>297,299.97</u>
TOTAL ASSETS	<u>297,299.97</u>
LIABILITIES & EQUITY	
Equity	
30000 · Opening Bal Equity	20,000.00
32000 · Retained Earnings	257,851.28
Net Income	<u>19,448.69</u>
Total Equity	<u>297,299.97</u>
TOTAL LIABILITIES & EQUITY	<u>297,299.97</u>

MRTA - Work Force Housing Fund
Revenue & Expenditures Budget Performance
September 2018

	Sep 18	Budget	% of Budget	Oct '17 - Sep 18	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense							
Income							
45000 · Revenue							
45300 · Rev - Housing Units							
45350 · Apartment Rent	2,325.00	2,550.00	91.2%	30,925.00	30,600.00	101.1%	30,600.00
Total 45300 · Rev - Housing Units	2,325.00	2,550.00	91.2%	30,925.00	30,600.00	101.1%	30,600.00
45400 · Rev - Laundry	291.50	100.00	291.5%	644.75	1,200.00	53.7%	1,200.00
Total 45000 · Revenue	2,616.50	2,650.00	98.7%	31,569.75	31,800.00	99.3%	31,800.00
47000 · Use of Reserves	0.00			0.00	0.00	0.0%	0.00
49000 · Interest Earned	13.40	3.00	446.7%	78.70	25.00	314.8%	25.00
Total Income	2,629.90	2,653.00	99.1%	31,648.45	31,825.00	99.4%	31,825.00
Expense							
55000 · Rent and Utilities							
55200 · Utilities	364.81	350.00	104.2%	5,311.10	5,000.00	106.2%	5,000.00
Total 55000 · Rent and Utilities	364.81	350.00	104.2%	5,311.10	5,000.00	106.2%	5,000.00
56000 · Supplies							
56500 · Postage and Delivery	0.00			58.00			
56000 · Supplies - Other	0.00			151.98			
Total 56000 · Supplies	0.00			209.98			
57000 · Repairs and Maintenance							
57100 · Equipment Repairs/Maintenance	834.95	75.00	1,113.3%	834.95	750.00	111.3%	750.00
57200 · Building Repairs/Maintenance	5,448.97	1,000.00	544.9%	7,061.56	9,500.00	74.3%	9,500.00
57400 · Elevator Expense	0.00	75.00	0.0%	1,725.00	750.00	230.0%	750.00
Total 57000 · Repairs and Maintenance	6,283.92	1,150.00	546.4%	9,621.51	11,000.00	87.5%	11,000.00
69000 · Transfer out to Operations Acct	1,333.26	1,333.26	100.0%	16,000.00	16,000.00	100.0%	16,000.00
Total Expense	7,981.99	2,833.26	281.7%	31,142.59	32,000.00	97.3%	32,000.00
Net Ordinary Income	-5,352.09	-180.26	2,969.1%	505.86	-175.00	-289.1%	-175.00
Net Income	-5,352.09	-180.26	2,969.1%	505.86	-175.00	-289.1%	-175.00

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Accrual Basis

MRTA - Work Force Housing Fund
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
11100 · Mountain West Checking	6,931.14
11600 · LGIP Work Force Housing Acct.	7,153.78
Total Checking/Savings	14,084.92
Total Current Assets	14,084.92
TOTAL ASSETS	14,084.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20500 · Accounts Payable	6,427.67
Total Accounts Payable	6,427.67
Other Current Liabilities	
28500 · Deferred Revenue-Pre-Paid Rent	1,887.50
Total Other Current Liabilities	1,887.50
Total Current Liabilities	8,315.17
Total Liabilities	8,315.17
Equity	
30000 · Opening Bal Equity	15,000.00
32000 · Retained Earnings	-9,736.11
Net Income	505.86
Total Equity	5,769.75
TOTAL LIABILITIES & EQUITY	14,084.92

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Accrual Basis

MRTA - Operations Main Checks Issued

As of September 30, 2018

Type	Date	Num	Name	Memo	Amount	Balance
11100 - Mountain West Checking						408,914.18
Check	09/01/2018	7969	Ill-A Trust	Billing Period 09/01/2018 - 09/31/2018	Health Ins -24,289.00	384,625.18
Liability Check	09/03/2018	ACH	Idaho State Tax Commission	000186434	State Withholding -3,282.00	381,343.18
Bill Pmt -Check	09/03/2018	ACH	Idaho Power Acct#2221850114	Acct #2221850114	-227.88	381,115.30
Bill Pmt -Check	09/03/2018	ACH	Intermtn Gas #450 916 6521 1	Acct # 45091665211	-10.38	381,104.92
Bill Pmt -Check	09/03/2018	7983	Clear Mind Graphics, Inc		-149.50	380,955.42
Bill Pmt -Check	09/03/2018	7984	Gillig, LLC	36869601	-366.13	380,589.29
Bill Pmt -Check	09/03/2018	7985	Integrated Technologies		-66.76	380,522.53
Bill Pmt -Check	09/03/2018	7986	Kimberly L Richmond	8/16/18 - 8/31/18	-405.00	380,117.53
Bill Pmt -Check	09/03/2018	7987	Schaeffer MFG. CO.	1140316	-854.28	379,263.25
Bill Pmt -Check	09/03/2018	7988	United Oil	38068	-14,224.30	365,038.95
Check	09/03/2018	ACH	Facilities Fund	Local Transfer April - Sept	Transfer to Facilities -43,340.61	321,698.34
Deposit	09/04/2018			Deposit	435.45	322,133.79
Deposit	09/04/2018			Deposit	1,544.27	323,678.06
Liability Check	09/04/2018	E-pay	United States Treasury	82-0382250 QB Tracking # -373145182	-13,008.00	310,670.06
Bill Pmt -Check	09/04/2018	ACH	Intermtn Gas Co #826 580 3000 0	#826 580 3000 0	-18.80	310,651.26
Bill Pmt -Check	09/04/2018	7990	AlSCO	005517	-365.56	310,285.70
Bill Pmt -Check	09/04/2018	7991	City of Bellevue'	RIDES1- 121 Clover St	-114.61	310,171.09
Bill Pmt -Check	09/04/2018	7992	Clear Creek Disposal	1327	-98.08	310,073.01
Bill Pmt -Check	09/04/2018	7993	Copy & Print		-123.67	309,949.34
Bill Pmt -Check	09/04/2018	7994	Gillig, LLC	36869601	-138.41	309,810.93
Bill Pmt -Check	09/04/2018	7995	Lawson Products, Inc.	Acc# 10140112	-27.37	309,783.56
Bill Pmt -Check	09/04/2018	7996	Les Schwab	117-00888	-951.70	308,831.86
Bill Pmt -Check	09/04/2018	7997	Rush Truck Centers	R567941	-211.62	308,620.24
Bill Pmt -Check	09/04/2018	7998	St Luke's Clinic - Hailey	940000328	-74.00	308,546.24
Bill Pmt -Check	09/04/2018	7999	The Aftermarket Parts Company, ...	Cust #P91571	-18.80	308,527.44
Bill Pmt -Check	09/04/2018	8000	UPS Store - 2444 (Ketchum)		-24.25	308,503.19
Bill Pmt -Check	09/04/2018	8001	United Oil	38068	-971.85	307,531.34
Liability Check	09/04/2018	ACH	Mountain Rides Transportation	WFH Apt Rent	Transfer to Work Force Housing -3,000.00	304,531.34
Deposit	09/04/2018			Deposit	7,999.96	312,531.30
Liability Check	09/05/2018		QuickBooks Payroll Service	Created by Payroll Service on 09/04/2018	-43,733.68	268,797.62
Check	09/05/2018	ACH	Contingency Fund	monthly transfer April - Sept	Transfer to Contingency -7,500.00	261,297.62
Deposit	09/05/2018		STO eBank	Transfer	Transfer to LGIP -100,000.00	161,297.62
Deposit	09/05/2018			Deposit	1,550.00	162,847.62
Deposit	09/05/2018			Deposit	4,235.00	167,082.62
Deposit	09/05/2018			Deposit	1,259.31	168,341.93
Paycheck	09/06/2018	DD	Andazola, Jesus	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Johnson, Mark F	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Walsh, Murray S.	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	David, Michael	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	MacPherson, Kim	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Morgus, Wallace	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Van Law, Tucker G	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Tellez, Carlos	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Varnier, Benjamin N	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Knudson, Michael W	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Gray, Stuart	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Aguilar, Hortencia	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Conlago, Maira P.	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Cosio-Tamayo, Jeronimo	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Finch, James F	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Garcia-Izarraras, Gerardo	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Harter, Hilary	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Hoechtl, Gerhard	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Kelbert, Ashley	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Kelly, David W	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Leon, Teofilo O	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Nestor, Robert A	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Obland, Bryan	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Romero-Campos, Raul	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Russell, Tiffany	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Schultz, Margaret	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Selisch, Kurt	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Spalding, Richard L	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Sproule, William	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Uberuaga, Richard S	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Victorino, Jose L	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Wahlgren, Allan	Direct Deposit	0.00	168,341.93
Paycheck	09/06/2018	DD	Williams-Mehra, Colleen	Direct Deposit	0.00	168,341.93
Liability Check	09/06/2018	7989	Idaho Child Support Receipting	326231	-200.76	168,141.17
Deposit	09/06/2018			Deposit	ITD Reimb for Bus #202 368,000.00	536,141.17
Check	09/06/2018	ACH	Capital Equipment Fund'	Capital Reimbursement	Transfer to Capital Fund -368,000.00	168,141.17
Deposit	09/06/2018			Deposit	352.31	168,493.48
Bill Pmt -Check	09/10/2018	8002	Napa Auto Parts	3752	-370.31	168,123.17
Bill Pmt -Check	09/10/2018	8003	AC Houston Lumber Company	16203-1	-91.97	168,031.20
Bill Pmt -Check	09/10/2018	8004	Atkinsons' Grocery	Acct #5805	-29.43	168,001.77
Bill Pmt -Check	09/10/2018	8005	Carlos Tellez'	expense reimbursement	Office coffee & gas for maint van -31.76	167,970.01
Bill Pmt -Check	09/10/2018	8006	Certified Folder Display Service, Inc	14-0086946	-76.00	167,894.01
Bill Pmt -Check	09/10/2018	8007	Cintas	Cust #16952	-36.01	167,858.00
Bill Pmt -Check	09/10/2018	8008	City of Ketchum		-340.04	167,517.96
Bill Pmt -Check	09/10/2018	8009	Clearwater Landscaping		-227.50	167,290.46
Bill Pmt -Check	09/10/2018	8010	Express Publishing Inc.		-426.09	166,864.37
Bill Pmt -Check	09/10/2018	8011	Gem State Welders Supply Inc.		-43.24	166,821.13
Bill Pmt -Check	09/10/2018	8012	Hawley Graphics, Inc.		-1,612.00	165,209.13
Bill Pmt -Check	09/10/2018	8013	Idaho Chapter of PRIMA		-50.00	165,159.13
Bill Pmt -Check	09/10/2018	8014	Johnny G's Sub Shack		-71.93	165,087.20
Bill Pmt -Check	09/10/2018	8015	Lawson Laski Clark & Pogue, PLLC		-720.00	164,367.20
Bill Pmt -Check	09/10/2018	8016	Minert & Associates		-69.00	164,298.20
Bill Pmt -Check	09/10/2018	8017	RouteMatch Software, Inc		-300.00	163,998.20
Bill Pmt -Check	09/10/2018	8018	Sentinel Fire & Security		-119.85	163,878.35
Bill Pmt -Check	09/10/2018	8019	White Cloud Communications Inc.		-324.00	163,554.35
Bill Pmt -Check	09/10/2018	8020	Wells Fargo	4856200370127790	See Wells Fargo Statement -2,983.90	160,570.45
Deposit	09/10/2018			Deposit	53,650.87	214,221.32

2:20 PM

10/29/18

Accrual Basis

MRTA - Operations Main Checks Issued

As of September 30, 2018

Type	Date	Num	Name	Memo	Amount	Balance
Deposit	09/12/2018			Deposit	11,611.25	225,832.57
Deposit	09/12/2018			Deposit	661.82	226,494.39
Deposit	09/12/2018			Deposit	892.12	227,386.51
Deposit	09/12/2018			Deposit	357.81	227,744.32
Deposit	09/14/2018			Deposit	1,070.10	228,814.42
Bill Pmt -Check	09/17/2018	ACH	Idaho Power Acc#2204788885	Acct #2204788885	-233.60	228,580.82
Bill Pmt -Check	09/17/2018	ACH	Verizon Wireless	942013229	-59.45	228,521.37
Deposit	09/17/2018			Deposit	19,330.00	247,851.37
Deposit	09/17/2018			Deposit	136.50	247,987.87
Deposit	09/17/2018			Deposit	1,005.01	248,992.88
Deposit	09/18/2018			Deposit	50.00	249,042.88
Deposit	09/18/2018			Deposit	609.49	249,652.37
Liability Check	09/18/2018	E-pay	United States Treasury	82-0382250 QB Tracking # 176104818	-11,703.44	237,948.93
Bill Pmt -Check	09/18/2018	8023	Access Idaho		-54.60	237,894.33
Bill Pmt -Check	09/18/2018	8024	Gillig, LLC	36869601	-408.20	237,486.13
Bill Pmt -Check	09/18/2018	8025	Kimberly L Richmond	9/1/18 - 9/15/18	-427.50	237,058.63
Bill Pmt -Check	09/18/2018	8026	Northern Tool & Equipment	Cust Acct #220930	-139.95	236,918.68
Bill Pmt -Check	09/18/2018	8027	The Aftermarket Parts Company, ...	Cust #P91571	-497.84	236,420.84
Bill Pmt -Check	09/18/2018	8028	United Oil	38068	-10,869.23	225,551.61
Bill Pmt -Check	09/18/2018	8029	Window Welder Inc.		-270.00	225,281.61
Bill Pmt -Check	09/18/2018	8030	Wood River Lock, LLC		-16.50	225,265.11
Bill Pmt -Check	09/18/2018	8031	Lyle Pearson	Bus Parts	-1,476.60	223,788.51
Liability Check	09/19/2018		QuickBooks Payroll Service	Created by Payroll Service on 09/18/2018	-39,788.19	184,000.32
Deposit	09/19/2018			Deposit	801.69	184,802.01
Deposit	09/19/2018			Deposit	8,564.28	193,366.29
Paycheck	09/20/2018	DD	Andazola, Jesus	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Johnson, Mark F	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Tellez, Carlos	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Varner, Benjamin N	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Walsh, Murray S.	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Van Law, Tucker G	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Morgus, Wallace	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	MacPherson, Kim	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	David, Michael	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Aguilar, Hortencia	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Conlago, Maira P.	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Cosio-Tamayo, Jeronimo	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Garcia-Izarraras, Gerardo	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Gray, Stuart	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Harter, Hilary	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Hoechtl, Gerhard	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Kelbert, Ashley	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Kelly, David W	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Knudson, Michael W	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Leon, Teofilo O	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Nestor, Robert A	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Obland, Bryan	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Romero-Campos, Raul	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Russell, Tiffany	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Schultz, Margaret	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Selisch, Kurt	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Spalding, Richard L	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Sproule, William	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Uberuaga, Richard S	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Victorino, Jose L	Direct Deposit	0.00	193,366.29
Paycheck	09/20/2018	DD	Wahlgren, Allan	Direct Deposit	0.00	193,366.29
Liability Check	09/20/2018	8022	Idaho Child Support Receipting	326231	-200.76	193,165.53
Check	09/20/2018	ACH	Capital Equipment Fund'	Transfer to Capital per the adopted revised FY18 ...	-20,000.00	173,165.53
Deposit	09/21/2018			Deposit	692.00	173,857.53
Deposit	09/21/2018			Deposit	172.52	174,030.05
Deposit	09/21/2018			Deposit	626.00	174,656.05
Bill Pmt -Check	09/24/2018	8032	AC Houston Lumber Company	16203-1	-52.79	174,603.26
Bill Pmt -Check	09/24/2018	8033	Chateau Drug & True Value Hard...	111	-9.98	174,593.28
Bill Pmt -Check	09/24/2018	8034	Integrated Technologies		-266.06	174,327.22
Bill Pmt -Check	09/24/2018	8035	UPS Store - 2444 (Ketchum)		-49.35	174,277.87
Deposit	09/24/2018			Deposit	131.82	174,409.69
Deposit	09/25/2018			Deposit	236.70	174,646.39
Liability Check	09/25/2018	ACH	Mountain Rides Transportation	WFH Apt Rent & Deposit - Margaret Schultz	-1,062.50	173,583.89
Liability Check	09/25/2018	ACH	Aflac	DQR88	-323.76	173,260.13
Deposit	09/26/2018			Deposit	22,100.13	195,360.26
Deposit	09/27/2018			Deposit	1,450.03	196,810.29
Deposit	09/27/2018			Deposit	17,207.60	214,017.89
Deposit	09/28/2018			Deposit	250.73	214,268.62
Deposit	09/30/2018			Interest	6.55	214,275.17
Liability Check	09/30/2018	Transfer	III-A Trust	Transfer to Med Ins Exp	0.00	214,275.17
Total 11100 · Mountain West Checking					-194,639.01	214,275.17
TOTAL					-194,639.01	214,275.17

YTG

Make checks payable to: Wells Fargo

Account Number	4856 2003 7012 7790
New Balance	\$2,983.90
Total Amount Due (Minimum Payment)	\$59.00
Current Payment Due Date	09/27/18

Amount
Enclosed:

\$ 2983.90

00590002983900048562003701277906

Print address or
phone changes:

Work ()



PAYMENT REMITTANCE CENTER YTG
PO BOX 77033 8
MINNEAPOLIS MN 55480-7733

MOUNTAIN RIDES
CONTROL ACCOUNT
PO BOX 3091
KETCHUM ID 83340-3001

4060
MSP 27





Rate Information

Your rate may vary according to the terms of your agreement.

TYPE OF BALANCE	ANNUAL INTEREST RATE	DAILY FINANCE CHARGE RATE	AVERAGE DAILY BALANCE	PERIODIC FINANCE CHARGES	TRANSACTION FINANCE CHARGES	TOTAL FINANCE CHARGES
PURCHASES	15.990%	.04380%	\$0.00	\$0.00	\$0.00	\$0.00
CASH ADVANCES	25.740%	.07052%	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL				\$0.00	\$0.00	\$0.00

Summary of Sub Account Usage

Name	Sub Account Number Ending In	Monthly Spending Cap	Spend This Period
KIMBERLY MACPHERSON	7328	7,500	\$2,933.90

Transaction Details

The transactions detailed on this Consolidated Billing Control Account Statement contain transactions made directly to this Control Account plus all transactions made on Sub Accounts. If there were no transactions made by a Sub Account that Sub Account will not appear.

Trans	Post	Reference Number	Description	Credits	Charges
08/02	08/03	2485620K700XTMJG3	REWARDS ANNUAL MEMBERSHIP FEE		50.00
08/20	08/20	7485620KT0A95Y76H	Branch Payment - Check	624.73	
08/20	08/20	7485620KT0A95Y76T	Branch Payment - Check	1,859.84	
			TOTAL 4856200370127790	\$2,434.57-	

Transaction Summary For **KIMBERLY MACPHERSON**
Sub Account Number Ending In **7328**

08/07	08/07	2444500KQ00YDJNS9	USPS PO 1507000313 BELLEVUE ID		
08/09	08/09	2490641KD1NT3EFBS	DNH*GODADDY.COM 480-5058855 AZ		
08/10	08/10	2469216KE2XJQ5QEE	AMZN Mktp US Amzn.com/bill WA		
08/10	08/10	2478930KGP14JA3EM	CLEARBAGS 800-2332630 CA		
08/12	08/12	2469216KG2XSXZMDL	VBS*VONAGE BUSINESS 866-901-0242 GA		
08/13	08/13	2443099KHBM92DR2Q	MSFT * E02006C4BF 800-642-7676 WA		
08/17	08/17	2410085KMS66QYHM4	SKILLPATH / NATIONAL 913-3623900 KS		
08/17	08/17	2471705KM7XJWHSGT	LA CABANITA MEX RESTAURAN BELLEVUE ID		
08/18	08/18	2443106KN0RSSJXTT	ADOBE *ACROBAT STD 800-833-6887 CA		
08/21	08/21	2443106KT0RSYMEW8	ADOBE SYSTEMS INC 800-443-8158 CA		
08/21	08/21	2443106KT0RSYNDFW	ADOBE SYSTEMS INC 800-443-8158 CA		
08/23	08/23	2433239KW000G00T6	BELL SPORTS 469-4176800 TX		
08/28	08/28	2420429L0003F8GY1	FACEBK CNCU6HJKH2 650-5434800 CA		
08/28	08/28	2469216L02XQQLQKQ	WWW COSTCO COM 800-955-2292 WA		
			TOTAL	\$2,933.90	
			KIMBERLY MACPHERSON / Sub Acct Ending In 7328		

Stamps - 100.00
 Website - 87.48
 Bus parts - 91.80
 pass holder - 112.64
 293.33
 41.25
 Carlos Training - 332.40
 staff lunch - 47.29
 14.99
 29.98
 34.99
 SRTS - 1,560.00
 7.70
 Coffee/paper towel 180.05

Wells Fargo News

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After review, to the best of my knowledge each payment listed on this report is correct as to payee and amount, and is for a proper and authorized purpose, except as otherwise explained below.

Exceptions: 1) None or 2) see below. (Circle One)

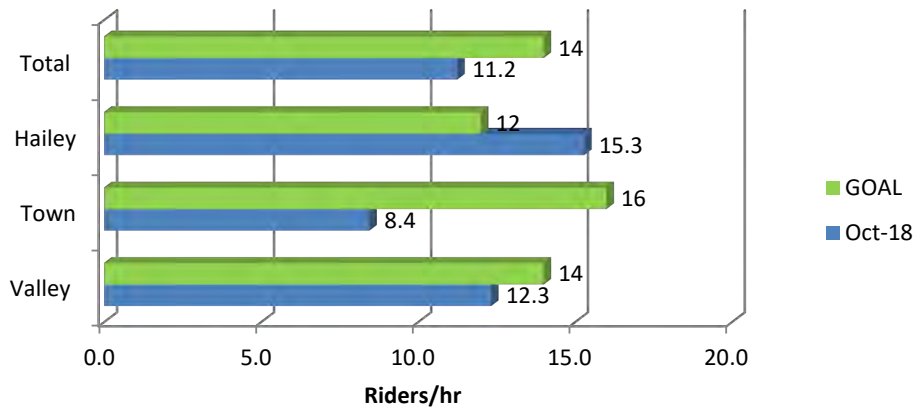
 Signed

Business Manager Title

12/19/2018 Date

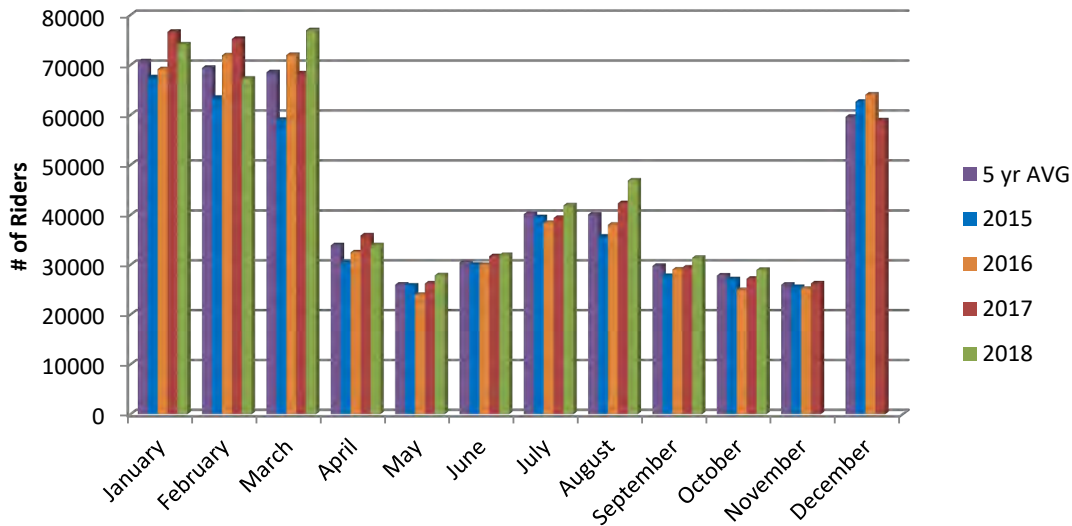
PERFORMANCE DASHBOARD - RIDERSHIP, OCTOBER 2018

Ridership per hour



Definition: One way rides for the month divided by the number of bus revenue service hours for the month (aka productivity) - being higher than goal is good. 15 is reasonable goal for a resort-rural fixed route system.

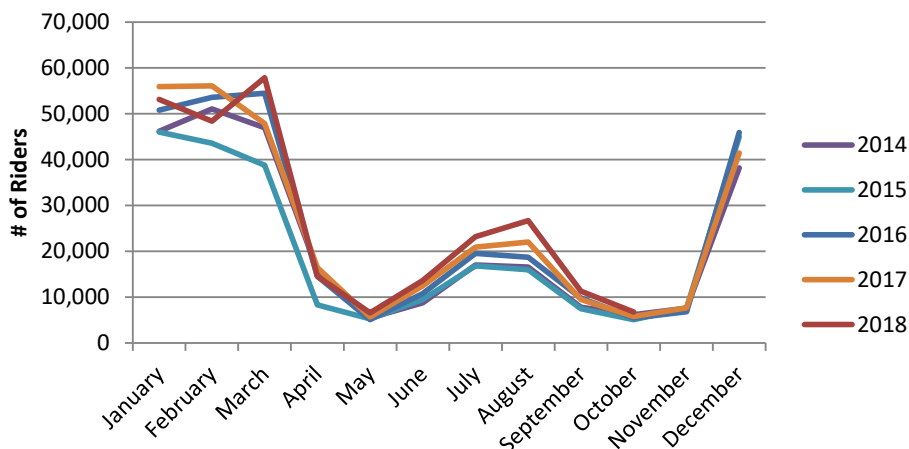
Total Ridership by Month



2018 YTD Ridership
461228
2017 YTD Ridership
453021
2016 YTD Ridership
429800
2015 YTD Ridership
406253
2014 YTD Ridership
435,507

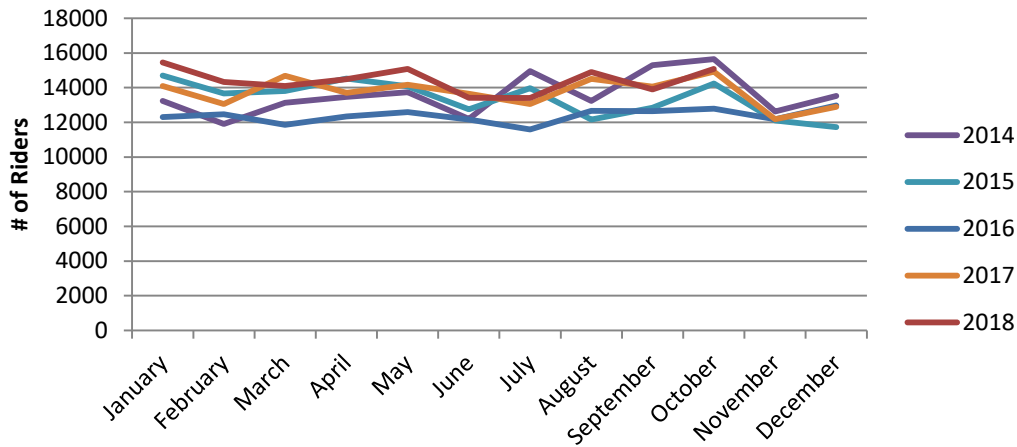
Definition: Monthly ridership compared with one year ago, two years ago and the 5 year average.

Town Routes

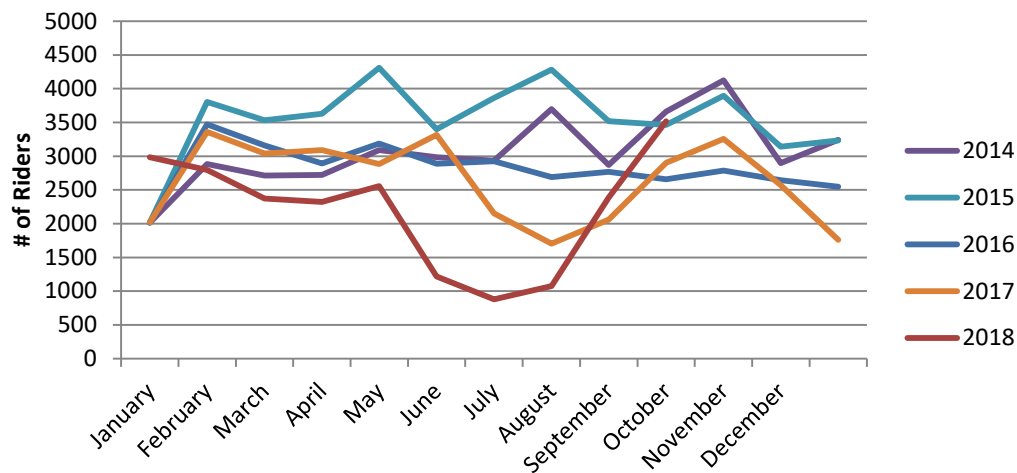


PERFORMANCE DASHBOARD - RIDERSHIP BY ROUTE, OCTOBER 2018

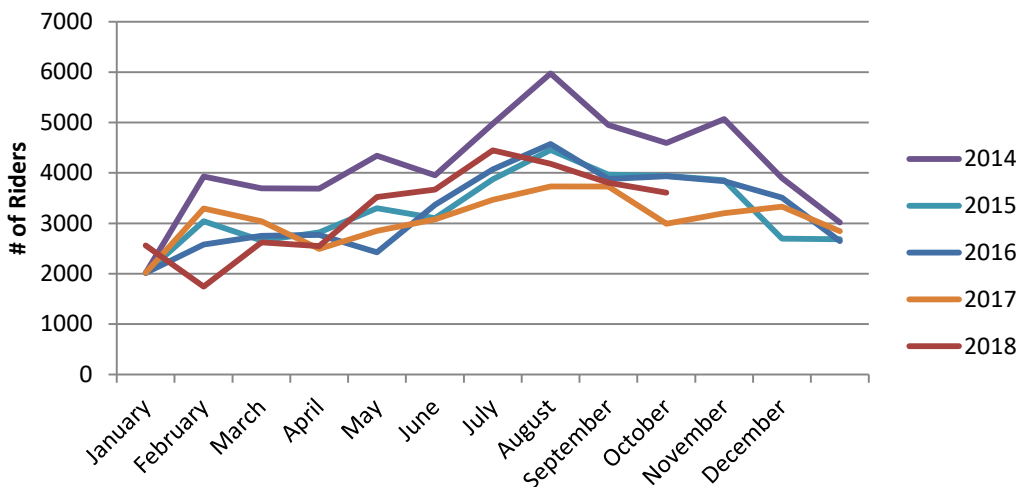
Valley Route



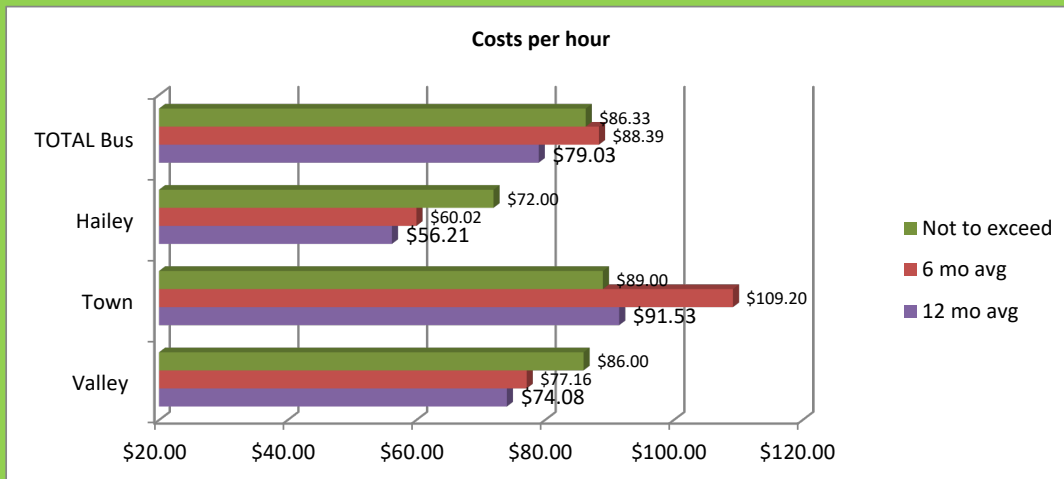
Hailey Route



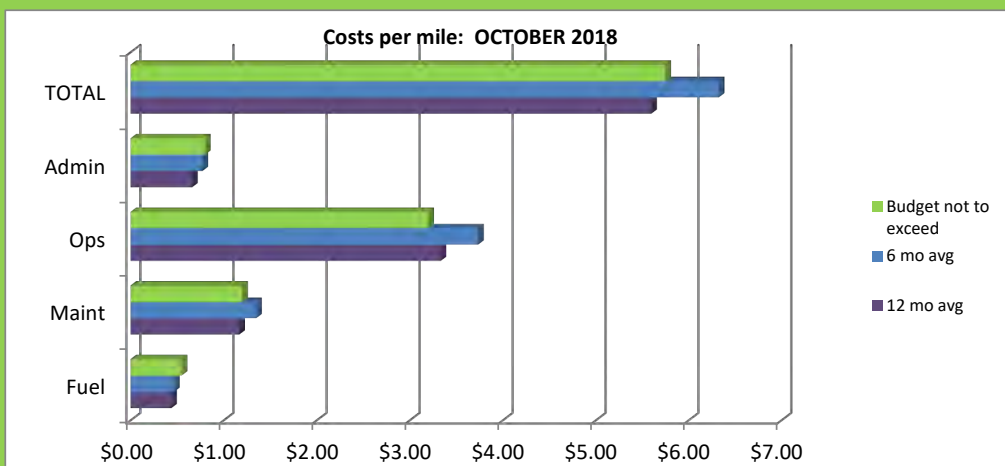
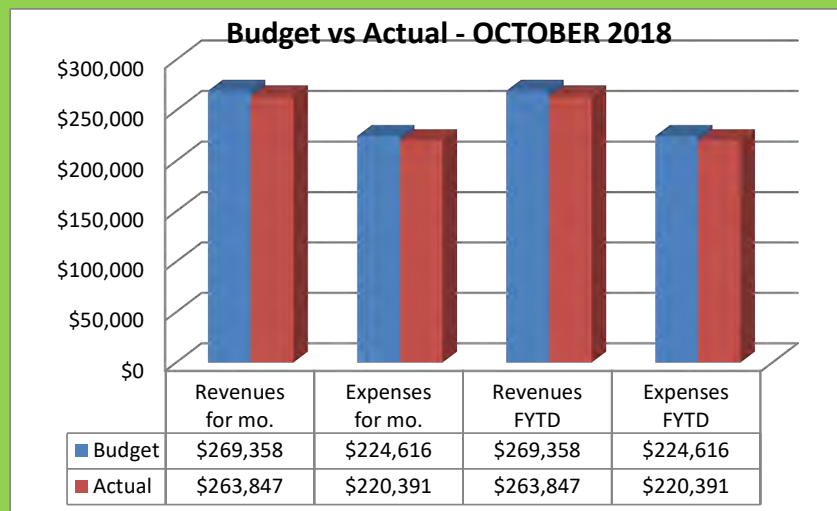
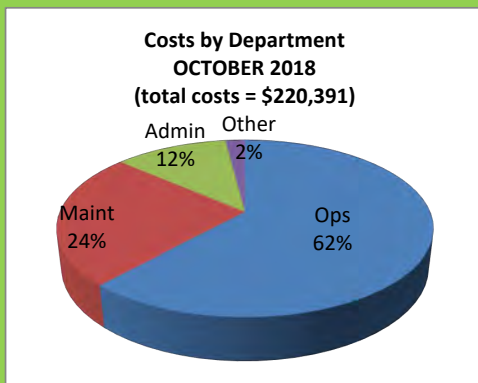
Vanpool



PERFORMANCE DASHBOARD - FINANCIAL, OCTOBER 2018

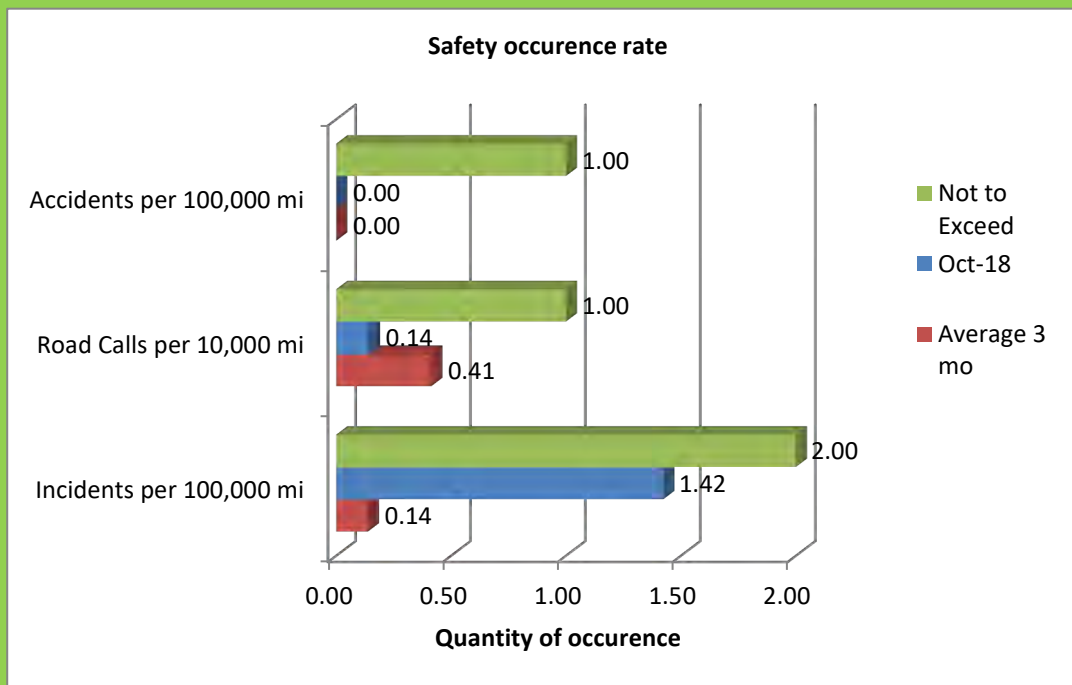


Definition: Monthly costs divided by the number of bus revenue service hours operated for the month. Being lower than goal is good. Monthly numbers are compared to 6 and 12 month averages in order to give a longer time period for reference (monthly fluctuations can be great).



Definition: Costs for services are taken in total for the month and then divided by the mileage operated for the month. Costs are also calculated for each department to show the contribution to costs per mile. The budget is established based on historical averages and what is reasonable on a statewide basis for a rural fixed route system.

PERFORMANCE DASHBOARD - SAFETY, OCTOBER 2018



Definition: This is the rate at which these safety related items are happening at a rate that is consistent with industry

Safety	Aug-18	Sep-18	Oct-18
Incidents	0	0	1
Accidents	0	0	0
Road Calls	2	0	1

Incident is defined as an event that involved a minor collision, injury or altercation that may have caused physical damage or injury (less than \$200) to MRTA property or persons only. No outside parties involved.

Accident is defined as an event that caused damage to one or more MR vehicles or property in excess of \$200 OR damage to vehicles, property or persons unrelated to MRTA in any amount.

Road Call is defined as a vehicle that is taken out of revenue service because of a need for unscheduled maintenance.

**MAINTENANCE DAYS WITHOUT
A LOSS TIME ACCIDENT OR
INJURY: Current**

1802

includes October



Finance and Performance Committee

Minutes

Wednesday, November 7, 2018, 1:45pm

**Ketchum City Hall, Council Chambers
480 East Avenue
Ketchum, ID 83340**

Present: Grant Gager, David Patrie, Rick Webking, Wally Morgus, and Tucker Van Law

Absent: Kirstin Derrig

- 1) Call to Order.
- 2) Comments from the Chair and Members.
 - a) There were none
- 3) Review/Discuss: ***Transportation at the Ballot Box: Rapid Response*** Webinar (webinar from 2:00 – 2:30)
 - a) Due to time constraints, this was cancelled
- 4) Review: MRTA's September 2018 Expenditures, Bills Paid reports, and Preliminary Year-End Financials.
 - a) The group reviewed the preliminary year-end financial statements and bills paid and recommends that the Board receive and file the bills paid.
 - b) Year-end financial statements are pending audit and will be brought to the Board in December.
- 5) Review/Approve: Executive Director's expense report.
 - a) Rick Webking moved to approve the Executive Director's expense report in the amount of \$2,098.62 and David Patrie seconded. Motion passed unanimously.
- 6) Discuss: Executive Director's out-of-state travel
 - a) Wally Morgus informed the committee that travel plans have changed, with no out-of-state travel in the near future; specifically, no travel to San Diego, CA, Dec 2-5, 2018, for FTA *Human-Centered Design* conference/workshop.
- 7) Discuss: FY2019 Positions/Pay Scale.
 - a) Grant Gager recommended bringing the FY2019 Positions/PayScale, including job descriptions, to the Board at the December meeting. All members agreed.

- 8) Discuss: Auto Liability Insurance – Uninsured/Underinsured Motorists.
 - a) The committee recommended that the Board approve adding Uninsured/Underinsured Motorist Coverage to MRTA's liability insurance. Tucker Van Law informed the committee that this was not budgeted. The committee, understanding that the cost of the coverage will be ~\$8,400 for FY2019, recommended proceeding with acquisition of the coverage. The committee instructed Tucker Van Law to get a quote for increasing coverage to \$500,000 per incident / \$100,000 per individual (existing quote is for \$300,000/\$100,00 coverage) and to confirm the maximum tort limit per State of Idaho statute.
- 9) Discuss: BoD Resolution 2018.10.17-01: Approving Signatories – Mountain West Bank.
 - a) Tabled until December's meeting of the committee.
- 10) Discuss: Performance Dashboard: Format & Content Revisions.
 - a) Wally Morgus presented a revised monthly performance dashboard to the committee. The committee recommended a few tweaks; overall generally agreed with and accepted the format and content.
- 11) Discuss: Transit Center Plan: Real Estate; Grant Funding & Agreement Extension; Options.
 - a) Continued discussion on land acquisition and transit center.
- 12) 10-year Fleet Plan (Rolling Stock & Infrastructure).
 - a) Discussed funding for future rolling stock and infrastructure.
- 13) Discuss: Other items that may come before the Committee.
 - a) There were none.
- 14) Adjourn.



Finance and Performance Committee

Minutes

Wednesday, December 5, 2018, 2:30pm

Ketchum City Hall, Council Chambers

480 East Avenue

Ketchum, ID 83340

Present: Grant Gager, David Patrie, Kristin Derrig, Rick Webking, Wally Morgus, and Tucker Van Law

- 1) Call to Order.
- 2) Comments from the Chair and Members.
 - a) There were none
- 3) Presentation: FY2018 audited financial statements, Workman & Company, CPA
 - a) Brady Workman presented the audited financial statements. No findings were identified, and an unmodified report will be issued.
 - b) Rick Webking recommended some minor changes to the audited financial statements that will be reviewed by Workman and Company. If possible, these changes will be made before they are presented to the board.
 - c) Grant made a motion to recommend the board receive and file the December and fiscal year-end internal financial statements and Rick Webking seconded. All members approved.
- 4) Discuss: Job Descriptions, FY2019 Positions/Pay Scale
 - a) The committee recommended some changes to the job descriptions but overall, they were well received. The changes will be made before being presented to the board.
- 5) Discuss: BoD Resolution 2018.10.17-01: Approving Signatories – Mountain West Bank.
 - a) The resolution awaits approval of the Job Descriptions, FY2019 Positions/Pay Scale
- 6) Discuss: 10-year Fleet Plan (Rolling Stock & Infrastructure).
 - a) There was no discussion
- 7) Discuss: Other items that may come before the Committee.
 - a) There was none
- 8) Adjourn.



MINUTES

Planning and Marketing Committee

Wednesday, December 5, 2018, 1:00pm

Ketchum City Hall Council Chambers, 480 East Ave., Ketchum, ID 83340

Attending: Tom Blanchard, Jim Finch, Tory Canfield, Peter Hendricks, Wally Morgus, Michael David, & Tucker Van Law

- 1) Call to Order
 - i) Meeting was called to order at 1:00pm.
- 2) Discuss: Mountain Rides' FY 2019 Marketing & Outreach Action Plan Outline
 - i) The group discussed the Draft Marketing and Outreach Action Plan Outline. Discussion focused on the Goals of the Marketing & Outreach Plan and the Market Segments to pursue in the Marketing and Outreach plan.
 - ii) The group was unable to cover the entire outline and agreed to look at remainder of the outline offline and submit thoughts, ideas, suggestions to Kim, Michael or Wally to be incorporated into a working draft available for committee review at the next planning and marketing meeting.
- 3) Adjourn
 - i) Meeting adjourned at approximately 2:30pm.

Mountain Rides Staff Report

<u>Date:</u>	<div>12/19/2018</div>
<u>Staff Member:</u>	<div>Ben Varner</div>
<u>Department:</u>	<div>Operations, Maintenance and Facilities</div>
<u>Department Highlights from the Previous Month:</u>	<div>Four new employees passed the Idaho CDL test in late November. Congratulations to Jose, Lara, Robert and Brent. The CDL tester complimented our training team, Jose Victorino and Ashley Kelbert.</div>
<u>Progress on projects/initiatives:</u>	<div>Ashley Kelbert attended the RouteMatch Idaho Users Conference in Boise in early November. We are fully staffed up for winter season and the first phase of the season has gone well. Full winter service started this past Saturday. All of the bus stop signs in the North Valley and Bellevue have been updated to the new design. A few stops in Hailey will be finished next week, completing the project.</div>
<u>Challenges/ Opportunities:</u>	<div></div>

Mountain Rides Staff Report

Date:

12/19/2018

Staff Member:

Tucker Van Law

Department:

Business Manager

Department Highlights
from
the Previous Month:

FY2018 financial audit is complete with no findings and an unmodified report will be issued.

Progress
on projects/initiatives:

Monthly breakout of the FY2019 budget and input into our accounting system is beginning and should be complete for January's board meeting.

5311 Federal operating grant requires full invoice support and proof of payment for October's reimbursement. This is a time consuming process but has now been complete. Cash flow is healthy.

Challenges/
Opportunities:

Mountain Rides Staff Report

Date:

12/19/2018

Staff Member:

Kim MacPherson

Department:

Community and Customer Relations Supervisor

Department Highlights
from
the Previous Month:

Bus Schedules are ready and were distributed throughout the valley with help from Michael David.
The website has been updated with all routes.
And all routes have been updated in RouteMatch for the season.

Progress
on projects/initiatives:

I had applied again this year for the Limelight Ketchum Community Fund grant and we were awarded \$1850 towards our bus pass scholarship program.
I work with The Hunger Coalition and St. Luke's Center for Community health, just to name a few, for bus passes for clients who are in need of transportation.

Working with Magic Lantern Theater with in-kind advertising in the slide-show in exchange for bus passes. Check it out the next time you go to the movies!

Challenges/
Opportunities:

Mountain Rides Staff Report

Date: 12/19/18

Staff Member: Wally Morgus

Department: Executive Director

Department Highlights from the Previous Month:

Submitted grant application for ITD One-time 5339 Grant to fund acquisition of land and engineering/design work supporting development of said land. Requested: \$232,000; Local match: \$58,000.

Met with Idaho Power re: IPCo's timeline for completing infrastructure that affords delivering greater capacity to MRTA's Bellevue facility. Preliminary targets: Fall 2020; 400kV capacity.

Continued dialogue with City of Hailey re: integration of MRTA infrastructure and operations into proposed Town Square development.

Progress on projects/initiatives:

Received/filed executed FY2019 Contract for Services with City of Hailey.

Received/deposited FY2019 Local 5311 Match funds: \$333,000.

Drafted for adoption/approval by Board the Revised FY2019 Mountain Rides pay scale, organization chart, job descriptions.

Continued research on fleet electrification with teleconference with Mike Masquelier, Engineer/Owner of WAVE Technologies, re: induction charging infrastructure for battery electric buses.

Challenges/ Opportunities:

Mountain Rides Agenda Action Item Summary

Date:

12/19/2018

From:

Ben Varner

Action Item:

Item 7g. Approve purchase of four (4) vanpool vans re: MRTA RFP 2018 Commuter Vans, amount not to exceed \$175,000.

Committee Review:

☒ Yes ☐ No

Committee
Purview:

Finance and Performance

Previously
discussed at board
level:

☒ Yes ☐ No

Recommended
Motion:

I move to approve the purchase of four vanpool vans in an amount not to exceed \$175,000, and authorize the Executive Director to execute the purchase.

Fiscal Impact:

FY 2019 Capital Budget

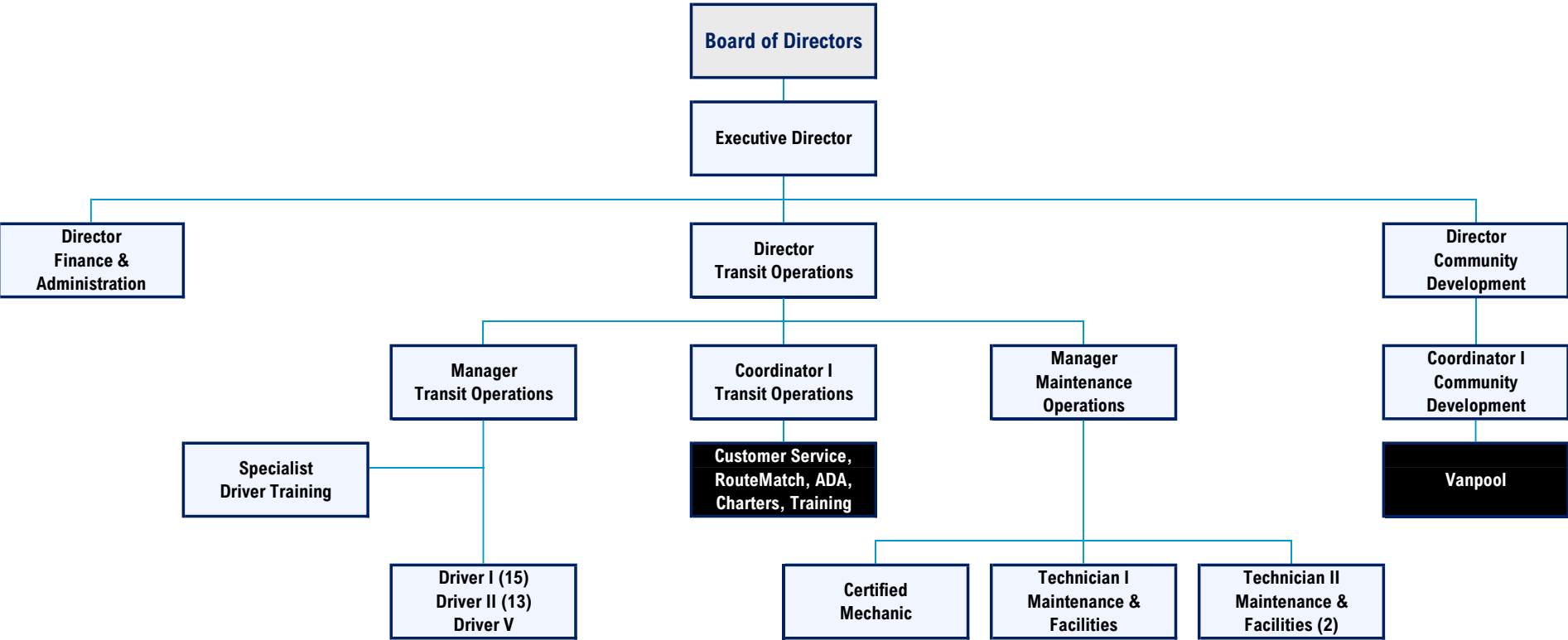
Related Policy or
Procedural Impact:

MRTA Procurement Policy

Background:

In February 2018, the Board approved Corwin Ford's response to "RFP 2018 Commuter Vans" for MRTA's purchase of commuter vans. The RFP included two initial vehicle purchases and an option to purchase up to six additional vans over three years.

This purchase of four vans is included in the FY2019 Capital Budget. The budgeted amount is \$170,000. The anticipated cost is \$172,592.



Position	Code	No.	Min \$ (Hire)	Max \$ (Perf)	Preferred Credentials, Experience, Skills
Salaried					
Executive Director	00 EDR	1	\$ 80,000	\$ 112,000	Advanced degree or equivalent; 10+ years of leadership/management experience; excellent strategic planning, organizational development, financial, communications, presentation, and interpersonal skills.
Director	02 DIR	3	\$ 60,000	\$ 84,000	BS/BA or equivalent; 7+ years of leadership/management experience; excellent field-specific, communications, presentation, technological, and interpersonal skills and experience. Team player / team builder.
Manager	05 MGR	2	\$ 50,000	\$ 70,000	BS/BA or equivalent; 4+ years of leadership/management experience; excellent field-specific, communications, presentation, technological, and interpersonal skills and experience. Team player / team builder.
Coordinator I	07 CD1	2	\$ 40,000	\$ 56,000	AD or equivalent; 2+ years of leadership/management experience; excellent field-specific, communications, presentation, technological, and interpersonal skills and experience. Team player / team builder.
Hourly					
Specialist	09 SPC	1	\$ 22.50	\$ 33.80	AD or equivalent; 2+ years directly related experience; excellent field-specific, communications, technological, and interpersonal skills and experience. Team player.
Coordinator II	10 CD2	0	\$ 18.20	\$ 27.30	High School Diploma or equivalent; safe driving record; excellent customer service, communications, technological, and interpersonal skills and experience; Class B CDL. Team player / team builder.
Driver I (FT Year-round)	11 D01	15	\$ 16.25	\$ 26.80	High School Diploma or equivalent; 3+ years of bus driving experience; safe driving record; excellent customer service, attention-to-detail and interpersonal skills; Class B CDL. Team player.
Driver II (FT/PT Seasonal)	12 D02	13	\$ 16.25	\$ 24.40	High School Diploma or equivalent; 1+ years of bus driving experience; safe driving record; excellent customer service, attention-to-detail and interpersonal skills; Class B CDL. Team player.
Driver V (FT/PT Seasonal, no CDL)	15 D05	0	\$ 15.50	\$ 16.25	High School Diploma or equivalent; 1+ years of bus driving experience; safe driving record; excellent customer service, attention-to-detail and interpersonal skills; Class B CDL. Team player.
Certified Mechanic	22 CMC	1	\$ 21.00	\$ 31.50	High School Diploma or equivalent; 3+ years direct experience as a diesel fleet mechanic; Class B CDL; Certification (ASE). Team player.
Technician I	31 TC1	1	\$ 16.25	\$ 24.40	High School Diploma or equivalent; 1+ years direct experience as a vehicle mechanic; ability to take direction in English. Team player.
Technician II	32 TC2	2	\$ 15.00	\$ 22.50	High School Diploma or equivalent; 1+ years direct experience as a vehicle mechanic; ability to take direction in English. Team player.

41 Tot.

Payscale Guidelines

New hires are to be paid within the bottom 1/3 of the Range for the Position, with the Range for each Position bracketed by "Min \$ (Hire)" on the low end and "Max \$ (Perf)" on the high end. Paying new hires outside of the "bottom 1/3 range" requires the new hire's significantly exceeding qualifications and the ED's approval.

Salary and wage increases are determined by Total Performance Evaluation Points; however, an employee's salary or wage is limited to the Max \$ for his/her respective position.

Salary or wage increases generally occur in conjunction with an employee's annual performance evaluation. Salary or wage increases generally do not accompany an employee's initial 90-day performance evaluation.

The Executive Director, exclusively, may approve a one-time salary or wage adjustment for an employee whose performance merits same, subject to the salary or wage conforming to the range specified for the position and the adjustment being <=5%.

Any employee whose pay is above the range for his/her position and whose responsibilities remain the same, remains at his/her pay rate as an exception to the range for his/her position.

If/when an employee's responsibilities and position change, he/she becomes eligible immediately for the pay rates for the new position.



JOB DESCRIPTION

Position

Executive Director

Reports to

Board of Directors

General Statement of Responsibilities

The Executive Director leads the organization forward to fulfill its vision, mission and goals. The Executive Director manages and is accountable for all aspects of the organization to ensure safe, professional, legal and financially prudent multi-modal, public transportation operations.

Principal Activities

Management

1. Ensure that organization is run in a safe, professional, responsive and legal manner.
2. Align organization with vision, mission and goals set by the board of directors.
3. Collaborate with the board of directors on relevant issues; attend board and committee meetings and give regular updates, reports and presentations on organizational progress.
4. Hire, manage and inspire all department heads and employees that report to the Executive Director; support department heads in hiring and managing employees. Mentor, develop, lead employees.

Financial & Performance Oversight

1. Manage budget development and financial performance of organization.
2. Develop funding strategies, write grants and solicit funding and support from private, local, state and federal sources.
3. Oversee compliance with all applicable local, state and federal laws and regulations.
4. Develop and report on financial and performance indicators; analyze and make recommendations based on indicator data.
5. Develop equitable and competitive product pricing and funding strategy.

Strategic Planning & Market Strategy

1. Develop and continually refine strategic business plan with direction from the board of directors.
2. Configure transportation services that balance efficiency, demand, consistency and funding.
3. Plan and implement new multi-modal transportation services to optimize usage.
4. Develop marketing, sales and outreach strategy.

Organizational Development

1. Develop and refine organizational structure to optimize resources.
2. Build and maintain positive relationships and partnerships with local government entities, community organizations, businesses and the public; serves as organization's spokesperson.
3. Create opportunities to increase alternative transportation facilities (i.e. park and ride lots, bus shelters, transit facilities, etc.).
4. Grow opportunities for additional and diversified funding sources.
5. Be actively involved in local land use and regional transportation planning to ensure alternative transportation modes are included and favored.

Organizational Impact

Effective performance in this position will result in an organization that reaches full potential in achieving the stated vision, mission and goals. In short, create a model for integrated, progressive, multi-modal public transportation.

Minimum Qualifications

1. Bachelor's degree or equivalent in transportation, public or business administration or a closely related field.
2. Four years progressively responsible leadership, management and administrative experience in a public transportation agency, or a closely related industry.
3. Outstanding communication and interpersonal skills.
4. Ability to lead in a team-oriented, customer-focused environment.
5. Strategic and long-range planning experience.
6. Project management capabilities, especially for development of transportation assets.
7. Superior management and human resource development skills.
8. Budget management and development experience.
9. A passion for public transportation.
10. Experience working with a board of directors and/or elected officials.
11. A strong desire to live in and make an impact in a mountain community.

Preferred Qualifications

1. Master's degree or equivalent in public or business administration or closely related field.
2. Five years or more experience leading a public transportation agency in a rural or resort area.
3. Experience writing, receiving and managing federal and state transportation grants.
4. Experience with multi-modal transportation including bus, vanpool, bike and pedestrian programs.
5. Experience working in the public (government) sector and knowledge of relevant rules and regulations.
6. History of building community partnerships to achieve goals.
7. Experience participating in regional or national public transportation organizations.
8. Experience with commercial vehicle operations, CDL license.



JOB DESCRIPTION

Position

Director of Finance & Administration

Reports to

Executive Director

General Statement of Responsibilities

The Director of Finance & Administration oversees and executes the financial, accounting, grant administration, planning, and human resources activities of the organization, and provides direct financial guidance and support to all departments.

Principal Activities

Finance & Accounting

1. Serve as Treasurer, including compiling financial reports and analyses for the board of directors.
2. Develop/write the annual budgets for operations and capital funds.
3. Monitor and report monthly on the performance of actuals vs. budget.
4. Maintain general ledger account system.
5. Manage accounts payable to ensure timely, accurate payment of vendors.
6. Manage accounts receivable to assure timely, accurate receipt of funds.
7. Monitor and track bank deposits.
8. Manage and execute payroll processing, including, but not limited to, processing direct deposits and withholdings for all employees; keep all payroll tax liabilities current.
9. Execute cash management. Monitor LGIP account fund balances to maximize benefit (return on investment); reconcile fund accounts regularly (e.g., monthly).
10. Support revenue generating activities (e.g., cash fares, pass sales, ad sales) with financial oversight.
11. Coordinate annual audit by CPA firm.

Grant Management

1. Support Executive Director in grant writing.
2. Prepare grant reports and paperwork and maintain grant files.
3. Submit grant payment reimbursements and progress reports.
4. Audit grant documents and processes to ensure compliance.

Risk Management

1. Manage process for insurance claims.
2. Provide support and data for analyzing and reducing risk.
3. Analyze workers comp claims and determine ways to minimize.
4. Participate in collision and incident review committee.
5. Develop policies that minimize financial risk and create checks and balances for financial processes.

Principal Activities (cont.) principle

Human Resources and Departmental Support

1. Provide human resources support for organization, including on-boarding new employees, coordinating benefits programs, and overseeing and executing employee separation process.
2. Write and refine policies and procedures – create master operating document – for the organization.
3. Assist all departments in improving and assuring high-quality operations.
4. Devise and implement programs to improve internal processes, including cost savings measures.
5. Manage inventory and asset tracking for organization.

General

1. Maintain and manage record keeping for organization.
2. Administer work force housing units.
3. Administer details for projects and meetings.
4. Other duties as needed or directed.

Organizational Impact

Effective performance in this position will result in best-in-class financial, human resources, and business policies, procedures, and systems.

Minimum Qualifications

1. Bachelor's degree or equivalent in business, accounting, management or related field.
2. Five (5) years of progressively responsible financial management in an organization of similar size and complexity.
3. Two (2) years of experience using QuickBooks in a business or government application.
4. Knowledge and understanding of general accounting principles.
5. Ability to collaborate and lead major planning efforts.
6. Two (2) years of experience writing and managing grants.
7. Extremely well-organized and self-motivated.
8. Excellent computer skills; four (4) years of experience using MSOffice applications.
9. Ability to work positively in a dynamic and challenging environment.
10. Excellent verbal and written communications skills.
11. Experience managing human resource programs.

Preferred Qualifications

1. CPA.
2. Knowledge and understanding of management information systems.
3. Experience developing policies and procedures.
4. Transportation industry experience.
5. Previous government accounting and/or auditing experience.
6. Extensive experience creating professional documents.



JOB DESCRIPTION

Position

Director of Transit Operations

Reports to

Executive Director

General Statement of Responsibilities

The Director of Transit Operations leads the day-to-day operations, including activities of the transit, maintenance, and facilities departments, and directs the delivery of safe, reliable, and efficient transportation services.

Principal Activities

Transit Operations

1. Direct the operations of all fixed-route, ADA, and charter transit services.
2. Oversee fare collections for all fare-based transit services.
3. Deliver efficient and continually improving transit services.
4. Sustain transit operations at the highest quality; meet or exceed performance indicators, including on-time performance, customer satisfaction, and safety.
5. Direct timely response and resolution to on-street issues.
6. Hire, develop, mentor, manage, and lead operations' employees.
7. Implement new technologies and processes that improve operational efficiency and productivity.

Maintenance & Facilities

1. Oversee and assure the proper and timely maintenance, including preventive maintenance, and upkeep of rolling stock, shop equipment, buildings, facilities, on-street infrastructure, and workforce housing units.
2. Direct and oversee all parts, supplies and tools inventories.
3. Work with Maintenance Manager and employees to identify repetitive mechanical problems and put systems or programs in place to minimize those issues.
4. Develop and execute quality control standards to ensure that maintenance practices meet or exceed Original Equipment Manufacturer and public transportation industry standards.
5. Negotiate contracts with and manage maintenance vendors and suppliers to assure timely and cost-effective vehicle maintenance. Oversee equipment warranty programs.
6. Upon approval, implement technologies that improve facilities' performance and quality.
7. Contribute to the development and oversee the execution of the Capital Improvement Plan, including, but not limited to construction and modification of buildings, facilities, and on-street infrastructure.

Principal Activities (cont.)

Safety & Training

1. Develop, manage, and execute a driver safety program and drug and alcohol testing programs, in compliance with federal requirements.
2. Develop, manage, and execute driver-training programs that comprise the highest industry standards and best practices for said training. Engage in continuing education to remain current on (and utilize) industry standards and best practices for training and processes.
3. Develop, manage, and execute driver-training programs that focus on customer service and satisfaction and enhancing the customer experience.
4. Lead efforts to reduce incidents and accidents in service operations.
5. Serve as risk manager.

Management & Leadership

1. Lead department staff to optimize productivity and sustain high morale: hire, direct, manage, discipline, evaluate performance, resolve grievances, coordinate other human resources actions.
2. Motivate and optimize performance by setting goals, establishing standards, and measuring performance.
3. Develop and execute employee training programs to ensure compliance with best practices.
4. Ensure compliance with local, state, and federal regulations, rules, and requirements.
5. With the Executive Director and Director of Finance & Administration, write annual budgets. Administer department budgets. Operate within the boundaries of department budgets.

General

1. Interact with other Mountain Rides departments, outside agencies, community organizations, and the public regarding mobility matters.
2. Develop and interpret policies and processes.
3. Maintain and file all departmental reports and regulatory reports.
4. Engage in Board and Committee meetings.
5. Other duties as assigned by Executive Director.

Organizational Impact

Effective performance in this position will result in satisfied employees who provide services that support and effect the organization's stated goals and standards for growth, efficiency, productivity, safety, customer service and satisfaction, and support from and reputation in the community.

Minimum Qualifications

1. Bachelor's degree or equivalent in business, transportation, planning, management, operations or a related field.
2. Four (4) years of management experience in public transportation or similar.
3. Demonstrable experience and understanding of human resources best practices.
4. Team player with the ability to innovate, collaborate and lead.
5. Well-organized and self-motivated, with a proactive attitude.
6. Excellent computer skills with six (6) or more years of experience using MSOffice applications.
7. Ability to work positively in a dynamic and challenging environment.
8. Excellent verbal and written communications skills.
9. Idaho Commercial Driver's License or ability to obtain one.
10. Ability to work under short turnaround time and beyond normal hours to respond to work demands.
11. Ability to succeed in a team-oriented, customer-focused environment.
12. Exceptional customer service skills, including positive attitude and excellent communication skills.
13. Highly motivated and energetic with ability to coordinate and execute a variety of tasks.

Preferred Qualifications

1. Master's degree or equivalent in business, transportation, planning, management, operations or a related field.
2. Six (6) or more years of management experience in public transportation or similar.
3. Certifications, advanced training.
4. Experience working in public sector and in a highly regulated environment.
5. Experience managing large teams.
6. Experience with transit software.
7. Experience developing policies and procedures for operations.
8. Experience in the transportation industry.
9. Experience managing safety programs.



JOB DESCRIPTION

Position

Manager of Transit Operations

Reports to

Director of Transit Operations

General Statement of Responsibilities

The Manager of Transit Operations manages the day-to-day operations of the Operations Department, including fixed route, ADA and charter services.

Principal Activities

Transit Operations

1. Manage the operations of all fixed-route, ADA, and charter transit services.
2. Manage fare collections for all fare-based transit services.
3. Deliver efficient and continually improving transit services.
4. Manage the timely response and resolution to on-street issues
5. Manage the work schedule of all drivers, focusing on minimizing overtime, shift spreads and driver fatigue.
6. Assist the Director of Transit Operations in hiring operations employees.
7. Train, develop, mentor, manage, and lead operations employees.
8. Perform quarterly ride checks on all drivers to ensure organizational goals are being met throughout the system by the drivers.
9. Provide exceptional customer service to all MRTA, including answering incoming phone calls

Safety & Training

1. Manage driver safety program in compliance with federal requirements and organizational goals.
2. Manage driver-training programs that comprise the highest industry standards and best practices for said training. Engage in continuing education to remain current on (and utilize) industry standards and best practices for training and processes.
3. Manage and execute driver-training programs that focus on customer service and satisfaction and enhancing the customer experience.
4. Lead efforts to reduce incidents and accidents in service operations.
5. Implement immediate solutions to on-street operational safety issues such as road closures, weather hazards, events and construction zones to ensure safe continuity of transit services.

Management & Leadership

1. Lead department staff to optimize productivity and sustain high morale: hire, manage, discipline, evaluate performance, resolve grievances, coordinate other human resources actions.
2. Motivate and optimize performance: set goals, establish standards, measure performance.
3. Execute employee training programs to ensure compliance with best practices.
4. Ensure compliance with local, state, and regulations, rules, and requirements.
5. Operate within the boundaries of department budgets.

Principal Activities (cont.)

General

1. Interact with other Mountain Rides departments, outside agencies, community organizations, and the public regarding mobility matters.
2. Develop and interpret policies and processes.
3. Maintain and file all departmental reports and regulatory reports.
4. Other duties as assigned by Executive Director.

Organizational Impact

Effective performance in this position will result in satisfied employees who provide services that support and effect the organization's stated goals and standards for growth, efficiency, productivity, safety, customer service and satisfaction, and support from and reputation in the community.

Minimum Qualifications

1. Bachelor's degree or equivalent in business, transportation, planning, management, operations or a related field.
2. Three (3) years of management experience in public transportation, or similar.
3. Demonstrable experience with and understanding of human resources best practices.
4. Team player with the ability to innovate, collaborate, and lead.
5. Well-organized and self-motivated, with a proactive attitude.
6. Excellent computer skills with three (3) or more years of experience using MSOffice applications.
7. Ability to work positively in a dynamic and challenging environment.
8. Excellent verbal and written communications skills.
9. Idaho Commercial Driver's License or ability to obtain one.
10. Ability to work under short turnaround time and beyond normal hours to respond to work demands.
11. Ability to succeed in a team-oriented, customer-focused environment.
12. Exceptional customer service skills, including positive attitude and excellent communication skills.
13. Highly motivated and energetic with ability to coordinate and execute a variety of tasks.

Preferred Qualifications

1. Master's degree or equivalent in business, transportation, planning, operations or a related field.
2. Five (5) or more years of management experience in public transportation or similar.
3. Certifications, advanced training.
4. Experience working in public sector and in a highly regulated environment.
5. Previous experience managing large teams.
6. Experience with transit software.
7. Experience developing policies and procedures for operations.
8. Transportation industry experience.
9. Experience managing safety programs.



JOB DESCRIPTION

Position

Coordinator of Transit Operations

Reports to

Director of Transit Operations

General Statement of Responsibilities

The Coordinator of Transit Operations assists in managing the day-to-day operations of the Operations Department, including fixed route, ADA and charter services. The Coordinator of Transit Operations serves as a weekend supervisor and is the RouteMatch administrator.

Principal Activities

Transit Operations

1. Manage the operations of all fixed-route, ADA, and charter transit services.
2. Manage fare collections for all fare-based transit services.
3. Deliver efficient and continually improving transit services.
4. Manage the timely response and resolution to on-street issues.
5. Assists the Manager of Transit Operations in managing the work schedule of all drivers, focusing on minimizing overtime, shift spreads and driver fatigue.
6. Participate in interviews and assist in evaluating candidates for driving positions.
7. Coordinate driver trainers and new hires to ensure all new drivers are trained to the highest standards.
8. Perform quarterly ride checks on all drivers to ensure organizational goals are being met throughout the system by the drivers.
9. Provide exceptional customer service to all MRTA system users, including answering incoming phone calls.

Safety & Training

1. Manage driver safety program in compliance with federal requirements and organizational goals.
2. Manage driver-training programs that comprise the highest industry standards and best practices for said training. Engage in continuing education to remain current on (and utilize) industry standards and best practices for training and processes.
3. Manage and execute driver-training programs that focus on customer service and satisfaction and enhancing the customer experience.
4. Lead efforts to reduce incidents and accidents in service operations.
5. Implement immediate solutions to on-street operational safety issues such as road closures, weather hazards, events and construction zones to ensure safe continuity of transit services.

Principal Activities (cont.)

RouteMatch

1. Manage the RouteMatch system internally and externally.
2. Ensure system-wide schedule updates are input, processed and tested as the public timetable is updated seasonally.
3. Respond in a timely fashion to issues drivers are experiencing with the RouteMatch system.
4. Ensure all manual driver clipboard data are input on a weekly basis.
5. Provide ridership, driver performance, system performance and other data as requested to MRTA management team.
6. Attend trainings sponsored by RouteMatch or other organizations online and in-person.

Management & Leadership

1. Lead department staff to optimize productivity and sustain high morale: hire, manage, discipline, evaluate performance, resolve grievances, coordinate other human resources actions.
2. Motivate and optimize performance by setting goals, establishing standards, and measuring performance.
3. Execute employee training programs to ensure compliance with best practices.
4. Ensure compliance with local, state, and regulations, rules, and requirements.
5. Operate within the boundaries of department budgets.

General

1. Interact with other Mountain Rides departments, outside agencies, community organizations, and the public regarding mobility matters.
2. Develop and interpret policies and processes.
3. Maintain and file all departmental reports and regulatory reports.
4. Other duties as assigned by Executive Director.

Organizational Impact

Effective performance in this position will result in satisfied employees who provide services that support and effect the organization's stated goals and standards for growth, efficiency, productivity, safety, customer service and satisfaction, and support from and reputation in the community.

Minimum Qualifications

1. Associate's degree or equivalent and/or five (5) years of experience in business, transportation, planning, management, operations, customer service or a related field.
2. Three (3) years of coordination and/or training experience in public transportation or similar.
3. Experience with and understanding of human resources best practices.
4. Team player with the ability to innovate, collaborate, and lead.
5. Well-organized and self-motivated, with a proactive attitude.
6. Excellent computer skills with three (3) or more years of experience using MSOffice applications.
7. Ability to work positively in a dynamic and challenging environment.
8. Excellent verbal and written communications skills.
9. Idaho Commercial Driver's License or ability to obtain one.
10. Ability to work under short turnaround time and beyond normal hours to respond to work demands.
11. Ability to succeed in a team-oriented, customer-focused environment.
12. Exceptional customer service skills, including positive attitude and excellent communication skills.
13. Highly motivated and energetic with ability to coordinate and execute a variety of tasks.

Preferred Qualifications

1. Bachelor's degree or equivalent in business, transportation, planning, management, operations or a related field.
2. Six (6) or more years of management experience in public transportation or similar.
3. Certifications, advanced training.
4. Experience working in public sector and in a highly regulated environment.
5. Experience managing large teams.
6. Experience with transit software.
7. Experience developing policies and procedures for operations.
8. Experience in the transportation industry.
9. Experience managing safety programs.



JOB DESCRIPTION

Position

Manager of Maintenance Operations

Reports to

Director of Transit Operations

General Statement of Responsibilities

The Manager of Maintenance Operations manages the day-to-day operations of the Maintenance and Facilities Department.

Principal Activities

Fleet Management

1. Directs and oversees the maintenance and upkeep of all rolling stock (buses, vans, support vehicles, bikes) and shop equipment - communicate with other departments on vehicle assignments, vehicle issues and priority repairs.
2. Supervises all parts, supplies and tool inventories.
3. Works with department employees to identify mechanical problems, supporting larger vehicle maintenance jobs, and assisting mechanics as needed.
4. Ensures that vehicles are ready to go for the start of all routes and that regular preventative maintenance occurs as required – provide timely response to unscheduled repairs and minimize vehicle down time.
5. Establishes quality control and standards to ensure that maintenance practices meet and/or exceed Original Equipment Manufacturer (OEM) and public transportation industry standards.
6. Negotiates and contracts with maintenance vendors and suppliers to meet vehicle maintenance needs within financial and time constraints. Administers equipment warranty programs.

Facilities' Management

1. Oversees the maintenance and upkeep of all buildings and on-street facilities (bus stops, shelters, benches, stop signage) and oversees facility preventative maintenance program.
2. Oversees maintenance of workforce housing facilities

Management & Leadership

1. Lead department staff to optimize productivity and sustain high morale: hire, manage, discipline, evaluate performance, resolve grievances, coordinate other human resources actions.
2. Motivate and optimize performance by efficiently scheduling staff, setting goals, establishing standards, and measuring performance.
3. Execute employee training programs to ensure compliance with best practices.
4. Ensure compliance with local, state, and regulations, rules, and requirements.
5. Operate within the boundaries of department budgets.

General

1. Interact with other Mountain Rides departments, outside agencies, community organizations, and the public regarding mobility matters.
2. Develop and interpret policies and processes.
3. Maintain and file all departmental reports and regulatory reports.
4. Other duties as assigned by Executive Director.

Organizational Impact

Effective performance in this position will result in satisfied employees who provide services that support and effect the organization's stated goals and standards for growth, efficiency, productivity, safety, customer service and satisfaction, and support from and reputation in the community.

Minimum Qualifications

1. Bachelor's degree or equivalent in a related field (fleet maintenance and management, facilities, transportation, operations).
2. Three (3) years of management experience in transportation maintenance, or similar.
3. Experience with and understanding of human resources best practices.
4. Team player with the ability to innovate, collaborate, and lead.
5. Well-organized and self-motivated, with a proactive attitude.
6. Excellent computer skills with three (3) years or more of experience using MSOffice applications, vehicle diagnostics and fleet management software.
7. Ability to work positively in a dynamic and challenging environment.
8. Excellent verbal and written communications skills.
9. Idaho Commercial Driver's License or ability to obtain one.
10. Ability to work under short turnaround time and beyond normal hours to respond to work demands.
11. Ability to succeed in a team-oriented, customer-focused environment.
12. Exceptional customer service skills, including positive attitude and excellent communication skills.
13. Highly motivated and energetic with ability to coordinate and execute a variety of tasks.

Preferred Qualifications

1. Master's degree or equivalent in business, transportation, planning, management, operations or a related field.
2. Five (5) or more years of management experience in public transportation or similar.
3. Certifications, advanced training.
4. Experience working in public sector and in a highly regulated environment.
5. Experience managing employees.
6. Experience with fleet and inventory software.
7. Experience developing policies and procedures for maintenance.
8. Transportation industry experience.
9. Experience managing safety programs.



JOB DESCRIPTION

Position

Director of Community Development

Reports to

Executive Director

General Statement of Responsibilities

The Director of Community Development oversees and executes all aspects of customer and community engagement including, but not limited to, marketing, advertising, public relations, promotions, special events, community meetings, advertising sales, ticket and pass sales, and customer service & information.

Principal Activities

Marketing & Community Development

1. Create and manage special events and promotions for bus and vanpool services.
2. Support Mountain Rides' community meetings including committee meetings, board of directors' meetings, special meetings, and community workshops – agenda posting and distribution, scheduling, and minute taking.
3. Manage community partnerships and rider campaigns that increase awareness and ridership.
4. Develop and execute sales and marketing tactics per annual marketing and communications plans.
5. Handle customer inquiries and input – organize MRTA response and assure follow-up.
6. Execute tactics – surveys, customer outreach – to determine and know how to best serve the community.

Marketing & Sales – Consumer Community Development

1. Coordinate all pass sales including the ordering and printing of passes, monitoring pass sales by outside vendors, collecting sales revenues, and selling passes to the general public.
2. Develop pass discount programs with non-profits, businesses, and employers; maintain and cultivate ongoing partnerships.
3. Manage the Mountain Rides' website, including posting of timely information, ensuring posted schedules are up to date, and coordinating improvements.
4. Develop, design, and produce bus stop schedule information signage.
5. Support RouteMatch system for real-time customer information signs and RouteShout bus information phone app; assist Operations with RouteMatch, as needed.
6. Manage the development, production, and distribution of the printed Bus Schedule.
7. Manage all other customer information sources, including the phone system, social media, and online tools/apps.
8. Manage graphic design, website, and other customer information contractors.

Principal Activities (cont.)

Advertising & Promotions – Business Community Development

1. Sell exterior and interior bus/van ads: i) solicit new business, ii) service continuing advertisers, iii) manage contracts, iv) produce and distribute annual media kit, v) establish advertising rates (pricing), vi) coordinate billing, and vii) oversee ad installations.
2. Develop creative partnerships and packages that leverage and combine sales opportunities for bus ads, bus passes, and other promotions, as appropriate.
3. Innovate to engage businesses and organizations with Mountain Rides' services.

General

1. Lead customer research efforts, including data analysis, reporting, and document editing.
2. Support special projects and special events, as directed.
3. Other marketing, PR, and customer/community relations duties, as needed.

Organizational Impact

Effective performance in this position will result in best-in-class marketing, advertising, and outreach policies, procedures, and systems that result in continuing growth of Mountain Rides' ridership and support from the community.

Minimum Qualifications

1. Bachelor's degree or equivalent in business, marketing or a related field.
2. Two (2) years of experience in marketing, customer service or a related field.
3. Demonstrable success in a team-oriented, customer-focused environment.
4. Exceptional customer service skills, including positive attitude and excellent communication skills.
5. Excellent computer skills, including MSOffice applications and web; ability to learn and use new applications easily and quickly.
6. Excellent verbal and written communications skills.
7. Highly motivated and energetic with ability to organize and execute a variety of tasks.

Preferred Qualifications

1. Master's degree or equivalent in business, marketing, or related discipline.
2. Three (3) or more years of experience in marketing, customer service or a related field.



JOB DESCRIPTION

Position

Coordinator of Community Development

Reports to

Director of Community Development

General Statement of Responsibilities

The Community Development Coordinator works with and supports all aspects of customer and community engagement including, but not limited to, marketing, advertising, public relations, promotions, special events, community meetings and customer service & information.

The Community Development Coordinator is responsible for implementation, coordination and management of the community bike program, the Safe Routes to School program, bike and pedestrian safety programs, the Blaine County Bicycle and Pedestrian Master Plan, and general bike and pedestrian events.

Principal Activities

Marketing & Community Development

1. Collaborate with director to create and manage special events and promotions for bus and vanpool services.
2. Collaborate with director to develop and carry out sales and marketing strategies as part of the annual marketing and communications plan.
3. Support director with customer inquiries and input – coordinate internal response and manage appropriate follow-up.
4. Work with director to initiate ongoing community surveys and customer input efforts to better understand how to best serve the community.
5. Assist in distribution of the printed bus schedule.
6. Assist with all other customer information sources, including social media and online tools/apps.
7. Innovate to engage businesses and organizations with Mountain Rides' services.
8. Support special projects and special events, as directed.
9. Help write grants, in coordination with Executive Director, to support bike and pedestrian programs.
10. Research developments in progressive transportation programs.
11. Attend public meetings, especially those related to bike/ped issues, as required.
12. Support and partner with community groups on bike and pedestrian safety – teach bike and pedestrian education where appropriate.
13. Pursue funding for bike and pedestrian programs.
14. Manage all bike events, e.g., bike month and bike to work/school day. Develop and execute cycling- and pedestrian-specific events.
15. Other marketing, PR, and customer/community relations duties, as needed.
16. Driving a bus as needed.

Principal Activities (cont.)

Vanpool Program

1. Coordinate and help supervise day-to-day operations of vanpool as needed.
2. Communicate with vanpool drivers, organize adding riders to specific vans, coordinate training of vanpool drivers.

Community Bike Program

1. Work on new and innovative ways to deliver a community bike program.
2. Coordinate bike distribution and increase usage.
3. Build membership base through outreach, promotions, special events and marketing.
4. Coordinate maintenance and upkeep of bikes including preventative maintenance, pre-season safety checks and ongoing maintenance to ensure consistency and safety.

Safe Routes to School

1. Increase biking and walking to/from school for K-8 students through education, encouragement, evaluation, and partnership building.
2. Recruit and manage parent volunteers to lead biking and walking groups, participate in events, and plan safe routes – help lead groups of bikers and walkers as appropriate.
3. Manage student incentive program with special events, trip tracking program, and other promotional efforts.
4. Support infrastructure projects at the schools to develop more bike and pedestrian facilities – work with local municipalities on implementation and coordination.

Blaine County Bike and Pedestrian Master Plan

1. Be the keeper of the Blaine County Bike and Pedestrian Master Plan including making annual updates to the plan, coordinating regular meetings of the working group and strategizing with stakeholders on the future of biking and walking in Blaine County.
2. Work with cities, county, BCRD and other stakeholder groups on yearly implementation projects named in the master plan.
3. Improve bike friendly and walk friendly status for Blaine County.
4. Provide comprehensive bike-ped planning assistance in the form of zoning assessments, ordinance amendments and bike-ped friendly efforts.

Organizational Impact

Effective performance in this position will result in best-in-class marketing, advertising, and outreach policies, procedures, and systems that result in continuing growth of Mountain Rides' ridership and support from the community. It will also result in more people (kids and adults) utilizing human-powered transportation modes, a higher level of bike/ped awareness, and more partners who are committed to planning and providing bike and pedestrian transportation.

Minimum Qualifications

1. Associate's degree or equivalent in business, marketing or related discipline.
2. Two years of experience in a related field.
3. Ability to succeed in a team-oriented, customer-focused environment.
4. Ability to build partnerships and experience working with kids.
5. Ability to be a positive ambassador of the organization.
6. Excellent customer service skills, including positive attitude and excellent communication skills.
7. Excellent computer skills, including MSOffice applications and web; ability to learn and use new applications easily and quickly.
8. Excellent verbal and written communications skills.
9. Highly motivated and energetic with ability to coordinate and execute a variety of tasks.
10. Knowledge of and passion for alternative and public transportation.

Preferred Qualifications

1. Bachelor's degree or equivalent in business, marketing or related discipline.
2. Three or more years of administrative, marketing, or customer service experience.
3. Bike and pedestrian experience.
4. experience managing volunteers.
5. Transportation planning knowledge and experience.
6. Fluency in Spanish.

Mountain Rides Agenda Action Item Summary

Date:

12/19/2018

From:

Kristin Derrig

Action Item:

8. Elect Mountain Rides' Board of Directors' Officers and Committee Chairpersons

Committee Review:

☐

Yes

☒

No

Committee
Purview:

Previously
discussed at board
level:

☒

Yes

☐

No

Recommended
Motion:

Fiscal Impact:

Related Policy or
Procedural Impact:

Background:

Annually, the Board of Directors elects, by a vote of its members, a member to serve as:

1. Chairperson of the Board of Directors
2. Vice-Chairperson of the Board of Directors
3. Secretary of the Board of Directors
4. Chairperson of the Marketing and Planning Committee
5. Chairperson of the Finance and Performance Committee.

The term of office for each elected position commences at the time and date of adjournment of the Regular Meeting of the Board of Directors in December and extends through the time and date of adjournment of the Regular Meeting of the Board of Directors in the subsequent December.

Mountain Rides Agenda Action Item Summary

Date:

12/19/2018

From:

Kim MacPherson

Action Item:

Item 9: Approve WRHS Dual-Immersion Students' Project re: Messaging on Buses

Committee Review:

☐

Yes

☒

No

Committee
Purview:

Previously
discussed at board
level:

☐

Yes

☒

No

Recommended
Motion:

I move to approve the installation of posters made by the WRHS Dual-Immersion Students

Fiscal Impact:

n/a

Related Policy or
Procedural Impact:

n/a

Background:

Mountain Rides Agenda Discussion Item Summary

Date:	<div>12/19/2018</div>	From:	<div>Wally Morgus</div>
Discussion Item:	<div>10. Discussion: Confirm MRTA BoD Special Meeting</div>		
Committee Review:	<div><input type="radio"/> yes</div> <div><input checked="" type="radio"/> no</div>	Committee Purview:	<div></div>
Fiscal Impact:	<div></div>		
Related Policy or Procedural Impact:	<div></div>		
Background:	<div>Confirm date, time, venue for Strategic Action Planning meeting of the BoD. Suggested: Date: January 2, 2019 Time: 10:00am to 2:00pm Include: Working Lunch Venue: Limelight Hotel Conference Room (Cost: ~\$450, inc. lunch & tip) or Ketchum Council Chambers (Cost: ~\$160, inc. lunch) or Other TBD</div>		