



City of Coeur d' Alene
City of Post Falls
City of Hayden
City of Rathdrum
Coeur d' Alene Tribe
East Side Highway District
Idaho Transportation Department
Kootenai County, Idaho
Lakes Highway District
Post Falls Highway District
Worley Highway District

Cooperatively Developing a Transportation System for all of Kootenai County, Idaho

**KMPO Board Meeting
January 11, 2024 1:30 pm**

Post Falls City Council Chambers, Post Falls City Hall, 1st Floor
408 N. Spokane Street, Post Falls, Idaho

AGENDA

- 1. Call to Order** – Graham Christensen, Chair
- 2. Changes to the Agenda and Declarations of Conflicts of Interest** – Action Item
- 3. Approval of December 14, 2023, Meeting Minutes** – Action Item
- 4. Public Comments** (limited to 3 minutes per person)
- 5. KCATT Recap & Recommendations** – Michael Lenz
 - a. New Chair and Vice Chair election results
 - b. Recap of Activities – December 2023
- 6. Administrative Matters**
 - a. December, 2023 KMPO Expenditures– Action Item
 - b. January Financial Snapshot
 - c. KMPO FY 2023 Financial Audit- Action Item
 - d. KMPO 2023-2029 Transportation Improvement Program (TIP) Amendment Requests:
 - i. TIP Amendment #31 request by ITD on KN 23649
- 7. Other Business**
 - a. Local Government Transportation Program – Status Report
 - b. KMPO Board meeting Venue – Tabled (February Item)
- 8. Public Transportation (Informational Items Provided to KMPO)**

KMPO is not the Designated Recipient of FTA Funding for the provision of transit Service in Kootenai County. These presentations and informational items are provided as a service to the public and to local jurisdictions. Questions related to service, schedules, or concerns should be directed to Kootenai County or the Coeur d' Alene Tribe.

 - a. Kootenai County Transit Report – Kootenai County Public Transportation Staff
 - b. Coeur d'Alene Tribe Rural Transit Report – Alan Eirls
- 9. Director's Report** (written report included in Board packet)
- 10. Board Member Comments**
- 11. Next Meeting** – February 8, 2024
- 12. Adjournment**

For special accommodation/translation services, call 1.208-930-4164, 48 hours in advance. KMPO assures nondiscrimination in accordance with Title VI of the Civil Rights Act of 1964, and Civil Rights Restoration Act of 1987 (P.O. 100.259) and the Americans with Disabilities Act.

MEETING MINUTES

Kootenai Metropolitan Planning Organization
Regular Board Meeting
December 14, 2023
Post Falls City Council Chambers, Post Falls City Hall, 1st Floor
408 N. Spokane Street, Post Falls, Idaho

Board Members in Attendance:

Bruce Mattare	Kootenai County
Sandra White	City of Hayden
Jeff Tyler	Post Falls Highway District
Phil Cooper	Worley Highway District
Vic Holmes	City of Rathdrum
Jim Kackman	Coeur d'Alene Tribe
Lynn Borders	City of Post Falls
Damon Allen	Idaho Transportation Department, District 1
Dan Gookin	City of Coeur d'Alene

Board Members Absent:

Rod Twete, Chair	Lakes Highway District
Graham Christensen, Vice-Chair	East Side Highway District

Staff Present:

Glenn Miles	Executive Director
Ali Marienau	Transportation Planner
Kate Williams	Administrator

Attendees:

Monty Montgomery	Lakes Highway District
Donna Montgomery	Citizen
Terry Werner	LHTAC
Chad Ingle	Citylink - Kootenai County
Kevin Jump	City of Rathdrum
Rob Palus	City of Post Falls

1. Call to Order – Jim Kackman, Board Member

The regular meeting of the Kootenai Metropolitan Planning Organization Policy Board was called to order by Board Member Jim Kackman at 1:30 p.m. Mr. Kackman stated he was asked to chair the meeting, due to the absence of the Board's chair and vice chair.

2. Changes to the Agenda and Declarations of Conflicts of Interest – Action Item

Mr. Miles noted item 11 of the agenda, the date of the next meeting, was incorrect and needed to be updated to state January 11, 2024. Mr. Kackman called to entertain a motion to approve the amended agenda.

Mr. Vic Holmes moved to approve the agenda given the changes. Mr. Lynn Borders seconded the motion, which passed unanimously.

No conflicts of interest were declared.

3. Approval of October 12, 2023, Meeting Minutes – Action Item

Mr. Vic Holmes moved to approve the meeting minutes from October 12, 2023. Mr. Lynn Borders seconded the motion, which passed unanimously.

4. Public Comments (limited to non-agenda items 3 minutes)

No public comments were made.

5. KCATT Recap & Recommendations – Kevin Jump

a. Recap of Activities – October/November 2023.

KCATT chair Kevin Jump reported on the October 24th KCATT meeting; the November meeting was canceled, due to a lack of business. KMPO staff gave KCATT an update on the Carbon Funding process. ITD has a draft carbon reduction strategy available, which includes input from all MPOs in the state. There is \$45 million available for funding opportunities; the ITD executive board is expected to make a decision later this month or after the beginning of next year. Mr. Jump provided an update on the Strategic Initiatives Grant program. At the time of the meeting, the ITD executive team was evaluating tier 1 projects and planners and engineers were evaluating tier 2 programs. Nothing had yet been decided. However, since then, Mr. Jump reported that the evaluation and scoring has been completed and recommendations have been made for adoption by ITD; those should be forthcoming.

b. VISTRO software implementation – Purchase and Supported staff training

Mr. Jump reported that KCATT discussed the acquisition of PTV VISTRO software to help retain the integrity of the regional model and allow KMPO to better work with other agencies. It is compatible with the current VISUM software. A license of PTV VISTRO software is \$2,000 annually and minor additional costs would be required for training KMPO staff on use of the software. KCATT voted and is providing a unanimous favorable recommendation of the purchase of the license (renewable each year) and the cost associated with training.

Mr. Dan Gookin asked whether this purchase would come as an action item for the KMPO board to vote on. Mr. Miles clarified that this is a budgeted expenditure and that KMPO was mostly seeking to inform KCATT of the plan to move forward with VISTRO and training. Mr. Kackman stated that this was a budgeted KMPO item and seemed like a valid staff decision to purchase the software and have Ms. Marienau attend the online training, since it was available and only available a few times a year. Mr. Miles noted that Ms. Marienau was sent to the two-day training in November.

Administrative Matters

- a. October 2023 KMPO Expenditures – **Action Item**
- b. November 2023 KMPO Expenditures – **Action Item**

Mr. Vic Holmes moved that the Board meet their obligations and liabilities for the months of October and November 2023. Mr. Lynn Borders seconded the motion, which passed unanimously.

c. December Financial Snapshot – Report

Mr. Miles reported that all accounts receivable had come in, and KMPO was at about \$62,000 for expenses year-to-date, which is lower than average; KMPO is in an acceptable position financially.

d. Approval of KMPO Board and KCATT Meeting Dates for 2024 – **Action Item**

Mr. Vic Holmes moved that the Board approve the meeting dates for 2024. Mr. Lynn Borders seconded the motion, which passed unanimously.

e. KMPO FY 2023 Financial Audit – Informational

Mr. Glenn Miles reported that the firm Magnuson, McHugh & Dougherty had completed the annual audit, which began October 26, 2023. KMPO provided the firm with all files and records, plus electronic versions of QuickBooks. The audit went smoothly with no issues. They have a draft audit completed, and the final version will be available at the next KMPO board meeting. The audit process included the firm calling/speaking with several members of the board. The audit conclusion is that KMPO is in a good financial position. Mr. Kackman commended KMPO for running such a tight program, keeping the books up-to-date, and achieving such a clean audit.

f. KMPO 2023-2029 Transportation Improvement Program (TIP) Amendment Requests:

1. #26 2023-2029 KMPO TIP: KN22770, KN23028, KN23349, KN24162, KN24276, and KN24353

Mr. Miles spoke to amendment #26: ITD requested a project name change to “Rathdrum Prairie PEL study” from “US 95, Alt-Route Huetter Bypass NEPA study”, as well as an increase for preliminary engineering funding by \$250,000. The request also included an increase in PC funding for existing projects and an additional four projects approved by the ITD board as part of 2024 TIP/STIP adoption process: SH 53-Hauser Lake Road to Bruss Road, Ramsey Road signal upgrades, Kidd Island Road Phase 2, and Prairie Ave – Meyer Road to SH-41.

2. #27 2023-2029 KMPO TIP: KN 21935

Mr. Miles spoke to amendment #27: additional funds were requested for the I-90 Coeur d’Alene River bridge construction.

3. #28 2023-2029 KMPO TIP: KN 20482 & KN 20592

Mr. Miles spoke to amendment #28: a request was made for additional funds for SH-97, Harrison to Whistle Road, and SH-3, Coeur d’Alene River bridge to I-90.

4. #29 2023-2029 KMPO TIP: KN 12310

Mr. Miles spoke to amendment #29: an additional \$800,000 was requested for the Ramsey Road project from Wyoming to Lancaster, which will go under construction in 2024. The city of Hayden has one piece of property left before they can certify the project’s right-of-way. The city received an additional \$885,000 in construction funds to bring it up to the engineer’s estimate.

5. #30 2023-2029 KMPO TIP: KN 10005

Mr. Miles spoke to amendment #30, which was processed the day prior to the KMPO Board meeting. This amendment addresses the SH-53, Pleasant View interchange. The project is being advanced to FY 2024 from FY 2027-2029 because of the recent competitive grant funding award. This project has been around since 2006.

6. Other Business

a. Local Government Transportation Program – Status Report

Mr. Miles reported that the ITD board had met and took under consideration the recommendations brought forth by the scoring teams and executive management teams, after an extensive vetting process. The total funding requests for large, urbanized areas throughout the state was \$120 million, for about \$50 million of available money. Category Two, which includes small urban and rural areas, received an additional \$72 million worth of requests.

Two projects large-urban projects were funded from Kootenai County: \$4.8 million for the City of Coeur d’Alene, Government Way intersection improvements, which would replace and update traffic signals along the corridor from Harrison Ave. to Prairie Ave.; \$1.2 million for city of Post Falls, Spokane Street pavement rehabilitation.

The city of Hayden’s Ramsey Road/Honeysuckle Ave. roundabout intersection improvements did not get funded. Additionally, the Post Falls Highway District, Huetter Road roadway widening (from Seltice Way to Mullan Ave.) was not awarded. Mr. Miles elaborated that there was a timing and sequencing problem associated with Huetter Road and the I-90 widening project. To move forward, there was an initial suggestion, from the TECM office, for local jurisdictions to contribute \$1.6 million to put in a soil nail wall to

preserve the opportunity to widen Huetter Road in the future. After several discussions, it is understood that as part of the I-90 widening project, ITD will move the bridge abutments back on the new bridge, which will accommodate a widening of Huetter Road underneath it, in the future. This adjustment will resolve the question of the timing of being able to do the Hutter Road project and what the bridge structure would look like, as well as alleviates any interference with the I-90 widening project's schedule, which ITD is planning to get into design by April.

Mr. Jeff Tyler noted that an Idaho Association of Highway District (IAHD) colleague contacted him and was concerned with the number of projects that were granted to cities over highway districts. Mr. Tyler was interested in Mr. Miles' opinion on the division of money between projects this time around. Mr. Miles explained the primary criteria in the 100-point scoring system, which had a value of 30 points, was used to decide which projects had the closest direct impact on the state highway system and vice versa. A lot of the highway district projects appeared to be consistently farther away from the state highway, thus having less of an impact and being awarded fewer points. A lot of the smaller towns, whose projects received funding, have a state highway going right through them, and those projects were funded to try and address some issues have been long standing.

b. KMPO Board meeting Venue – Tabled Item

Mr. Miles suggested the Board continue to table this item until the new board members are sat after the new year. There is more discussion to be had around audio and visual recordings of board meetings, changes to be made, and how those will impact the choice in venue. Mr. Miles suggested the board defer this discussion until the February meeting. Mr. Kackman agreed with this recommendation.

Ms. Sandra White commented that the Post Falls Urban Renewal District meets in the Post Falls Council Chambers, and their meetings are live streamed. She inquired if we could find out who does that and if the Board could tap into that resource. Mr. Miles explained that the urban renewal district serves the interest of the city of Post Falls and so able to use their resources more freely. The city is not willing to commit to KMPO needs, due to staffing issues. Mr. Lynn Borders, who represents the city, agreed with this explanation.

c. Election of KMPO Board Officers for 2024 – Action Item

Mr. Lynn Borders stated, in following the Board's past history of succession, that he would move to nominate Mr. Graham Christensen for Chair and Mr. Bruce Mattare for Vice Chair. Mr. Jeff Tyler seconded the motion, which passed unanimously.

7. Public Transportation (Informational Items Provided to KMPO)

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a. Kootenai County Transit Report – Kootenai County Public Transportation Staff

Mr. Chad Ingle, Kootenai County, reported that fixed ridership is down 3% this month from this month last year. For the fiscal year, thus far, ridership is down 3%. Paratransit was also down 13% for the month and down 11% for the fiscal year. The county is continuing to work with NIC on the fabrication of the bus stop shelters at Huetter Road and on Atlas Road at Panhandle Health. Mr. Ingles noted they were still working on bus procurement for new paratransit buses. They got three of the buses back from Creative Bus Sales, which is now Mobile One. They look to be in the correct order, so they should be able to get them licensed and wrapped to get on the road soon. Mobile One took the other three buses that need to be changed up and fixed. Because they already have the parts needed, the turnaround should be quick. The County is also working on the disposition of the paratransit buses that have passed their useful life. Mr. Ingle informed the board that as of January 2, Ms. Jody Bieze will be an independent contractor with Kootenai County, and starting December 16, he will oversee the management and operations of public transportation for the County.

b. Coeur d' Alene Tribe Rural Transit Report – Alan Eirls
Mr. Alan Eirls was absent; Mr. Ingle spoke on his behalf. The Tribe is trying to procure some new buses, as well, and are putting together some grants. They are looking to put together some additional grants with ITD for future buses, as well.

8. Director's Report (written report included in Board packet)

Mr. Miles reported that the revision process that is taking place on the MOU between KMPO and ITD. The MOU is a document that details and provides clarification on the chain of command and order of operations between the two organizations. It has not been updated since 2013. KMPO and ITD headquarters staff are working through the MOU line-by-line and making updates, as needed. KMPO will bring that updated document before the Board as a draft for review (roughly 23 pages and 9 appendices).

Mr. Miles noted that Ms. Marienau has been very busy working with ITD and the local jurisdictions on the ongoing PEL study. An email was sent out with an update on the project. There will be additional meetings going forward, and Mr. Miles encouraged the Board members to participate in the process.

Mr. Miles introduced Ms. Kate Williams. Ms. Williams is KMPO's new office administrator. Welcome Kate.

Mr. Jeff Tyler inquired, regarding MOU revision, will the Board have the opportunity to see the changes made between this new document and what was included in the previous MOU? Mr. Miles stated he will try and mark out the material differences so Board members will be able to see what was changed, since the formatting of the old and new documents are not the same.

9. Board Member Comments

Mr. Gookin wished everyone a Merry Christmas.

Mr. Borders announced this was his last meeting on the board and thanked everyone for the opportunity to gain experience and work alongside them as a board member.

Mr. Holmes announced this was his last meeting on the board, as well, and wished everyone a Merry Christmas.

Mr. Cooper wished everyone Merry Christmas.

Mr. Tyler thanked Mr. Holmes and Mr. Borders for their service on the Board and congratulated Steve Adams on his new appointment.

Ms. White wished everyone a Merry Christmas.

Mr. Mattare thanked the Board for having confidence in him to be the new vice chair. He wished everyone a Merry Christmas and Happy New Year.

10. Next Meeting – January 11, 2024

Without objection, Mr. Jim Kackman motioned, and Mr. Vic Holmes seconded to adjourn the December 14, 2023, meeting.

The regular meeting was adjourned at 2:04 p.m.

Signature on File

Recording Secretary



KOOTENAI METROPOLITAN PLANNING ORGANIZATION

EXPENSES

December, 2023

As of this date **January 11, 2024** the Kootenai Metropolitan Planning Organization Board approves reimbursements and payments made for expenses in **December, 2023** included in the following list, in the amount of **\$ 21,042.27**

Chair: _____

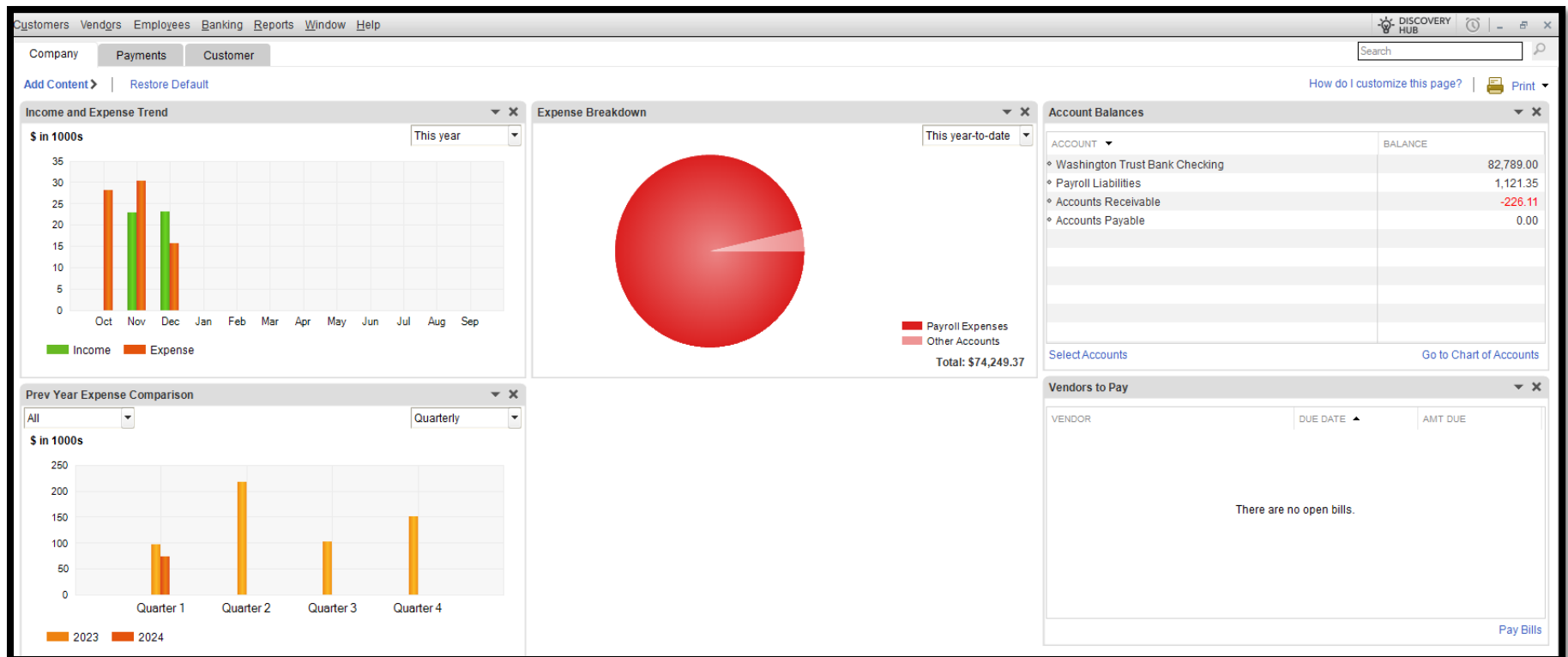
Kootenai Metropolitan Planning Organization						11:20 AM
Monthly Expense Report						01/03/2024
December 2023						
Type	Num	Date	Name	Memo	Original Amount	
Check	Debit Card	12/01/2023	Unum	December 2023 Premium	197.64	
Check	Debit Card	12/04/2023	Rackspace Inc	December 2023 Email and Archive Hosting	54.42	
Check	Debit Card	12/04/2023	Indeed.com	Indeed Inc. Job Posting	42.00	
Check	Debit Card	12/05/2023	Charter Communications (Spectrum)	Spectrum December Phone and ISP	217.95	
Check	ACH	12/06/2023	Vision Service Plan	VSP December 2023 Premium	34.73	
Liability Check	ACH	12/06/2023	Regence Blue Shield of Idaho	10010747	3,115.06	
Liability Check	E-pay	12/07/2023	United States Treasury	Federal Withholding	2,312.30	
Liability Check	ACH	12/07/2023	PERSI	11/20/23 to 12/01/23 Contributions	1,564.89	
Liability Check	ACH	12/07/2023	PERSI Choice Plan	PERSI Choice 401K Contribution	800.00	
Check	Debit Card	12/07/2023	Adobe Store North America	Acrobat Pro Monthly December	71.97	
Liability Check	ACH	12/11/2023	Delta Dental	Delta Dental of Idaho December Premium	125.27	
Check	Debit Card	12/12/2023	Microsoft Store	Microsoft Office 360 Admin Laptop	69.99	
Check	Debit Card	12/12/2023	Staples Inc.	Computer Accessories	84.79	
Liability Check	ACH	12/13/2023	Idaho State Tax Commission	Idaho Payroll Withholding November 2023	538.00	
Check	Debit Card	12/18/2023	Staples Inc.	Staples Inc Computer Screen (Front Desk)	158.98	
Check	Debit Card	12/19/2023	Intuit	Payroll Usage Fee Intuit	12.00	
Check	Debit Card	12/19/2023	Zoom Video Communications	Zoom Video Conf December 2023	15.99	
Bill Pmt - Check	3575	12/20/2023	AVISTA	AVISTA Utilities December 2023	95.20	
Check	Debit Card	12/21/2023	Staples Inc.	Office Supplies	1.04	
Liability Check	E-pay	12/22/2023	United States Treasury	Federal Withholding	2,531.68	
Liability Check	ACH	12/22/2023	PERSI	12-02-2023 to 12-15-2023 Contributions	-1,765.21	
Liability Check	ACH	12/22/2023	PERSI Choice Plan	Choice 401 K Employee Contribution	-800.00	
December Operating Subtotal					\$ 9,478.69	
December Salary and Wages Subtotal					\$ 11,563.58	
Total December 2023 Expenses					\$ 21,042.27	



Kootenai Metropolitan Planning Organization

January 2, 2024

Monthly Financial Snapshot





January 3, 2024

TO: KMPO Board Members
FROM: Glenn F. Miles, Executive Director
SUBJECT: KMPO Annual FY 2023 Final Financial Audit Report

Recommendation:

The KMPO Board accept the Financial Reports prepared by Magnuson, McHugh, and Dougherty CPA's dated December 15, 2023

Background:

With the end of the Fiscal Year 2023, KMPO has contracted with Magnuson, McHugh, and Dougherty CPA's to conduct our annual financial Audit. This year the financial audit commenced on October 26, 2023. The financial records, both hard copy and electronic are provided to the auditor, making direct access to the records more readily available and efficient.

KMPO was provided both electronic and bound versions of the FY 2023 Financial Reports the week of December 18th. The electronic version of the reports has been provided in your Board packet and a bound version will be available at the Board meeting on January 11th.

The financial reports show that KMPO ended Fiscal Year 2023 with a Fund Balance of \$59,774.00, which is a net change of -\$8,638.00 from the previous fiscal year. This decline in fund balance was used to provide local match for grants received during the fiscal year, which was anticipated and included in the adopted FY 2023 budget.

The General Accounting Standards Board (GASB) 68 Required Supplemental Information for the FY 2023 provides additional information on the theoretical exposure of KMPO to its share of the Net Pension Liability for the PERSI Base Plan. This distorts the actual budget and financial reporting as discussed in the management report. Page 29 of the Financial Report provide a more accurate picture of actual revenue and expenditures for the agency.

There were no finding or corrective actions reported in the Financial Report.



December 15, 2023

Kootenai Metropolitan Planning Organization
250 Northwest Boulevard, Suite 209
Coeur d'Alene, ID 83814

We have audited the financial statements of Kootenai Metropolitan Planning Organization as of and for the year ended September 30, 2023, and have issued our report thereon dated December 6, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 5, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks: improper revenue recognition, and management override of controls.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Kootenai Metropolitan Planning Organization is included in Note 1 to the financial statements. During the year ended September 30, 2023, Kootenai Metropolitan Planning Organization adopted GASB Statement No. 96 Subscription Based Information Technology Agreements, and GASB Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The impact of these standards was not material to the financial statements as there were no such agreements held by Kootenai Metropolitan Planning Organization. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements is management's estimate of amortization. Management's estimate of the amortization is based on the present value of the right-of-use lease asset. We evaluated the key factors and assumptions used to develop this and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Kootenai Metropolitan Planning Organization's financial statements relate to the defined benefit pension plan in Note 4.

Management's estimate of the net pension liability was provided by the Public Employee Retirement System of Idaho (PERSI). An actuary assisted PERSI in calculating projected benefits and obligations associated with the liability. PERSI's financial statements have been audited by a certified public accounting firm as of the measurement date.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. Audit adjustments however were proposed and accepted by management as a result of our role in the preparation of the financial statements as described in our engagement letter and are attached as Schedule A and B.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 6, 2023.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Kootenai Metropolitan Planning Organization, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Kootenai Metropolitan Planning Organization's auditors.

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

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

SCHEDULE A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		D-01		
To reverse FY 24 assessments from FY 23 income.				
4002	Program Income:Member Assessments		54,721.00	
1010	Accounts Receivable			54,721.00
Total			54,721.00	54,721.00
Adjusting Journal Entries JE # 1002		K-02		
To adjust payroll liabilities to actual at 9/30/2023.				
2002	Payroll Liabilities		1,175.00	
5016b	Benefits			1,175.00
Total			1,175.00	1,175.00
Adjusting Journal Entries JE # 1003		L-01		
To record lease expenditures and other financing sources in initial year, in accordance with GASB 87.				
MMD1	Capital Outlay - Lease Expenditure		35,697.00	
MMD2	Other Financing Sources - Lease income			35,697.00
Total			35,697.00	35,697.00
Adjusting Journal Entries JE # 1004		K-00		
To reverse accounts payable for FY 24 ICRMP expense.				
2001	Accounts Payable		3,605.00	
5006a	Facilities and Equipment:Real Estate, Personal Prop Tax			3,605.00
Total			3,605.00	3,605.00

SCHEDULE B

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2001				
To reclassify expenses reimbursed by ITD				
4001	Government Grants:Federal Grants	O-3	63,200.00	
4001	Government Grants:Federal Grants		113,346.00	
5003	Contract Services:Accounting Fees		4,263.00	
5004	Contract Services:Outside Contract Services		18,556.00	
5004	Contract Services:Outside Contract Services		347,376.00	
5006	Facilities and Equipment:Rent, Parking, Utilities		10,503.00	
5007	Operations:Books, Subscriptions, Reference		13,594.00	
5008	Operations:Postage, Mailing Service		60.00	
5010	Operations:Supplies		1,148.00	
5010a	Operations:Other		1,330.00	
5011	Operations:Telephone, Telecommunications		1,572.00	
5012	Other Types of Expenses:Advertising Expenses		802.00	
5014	Other Types of Expenses:Memberships and Dues		4,898.00	
5016c	Payroll Taxes		678.00	
5017	Travel and Meetings		4,215.00	
5018	Travel and Meetings:Conference, Convention, Meeting		757.00	
5019	Travel and Meetings:Travel		25.00	
4001	Government Grants:Federal Grants			472,977.00
5004	Contract Services:Outside Contract Services			113,346.00
Total			586,323.00	586,323.00
Reclassifying Journal Entries JE # 2002				
To separate payroll taxes and benefits from wages.				
5016b	Benefits	O-04	42,631.00	
5016b	Benefits		3,877.00	
5016c	Payroll Taxes		22,306.00	
5016	Payroll Expenses			64,937.00
5016a	Payroll Expenses:Company Contribution			3,877.00
Total			68,814.00	68,814.00
Total Reclassifying Journal Entries			655,137.00	655,137.00
Total All Journal Entries			655,137.00	655,137.00

*Kootenai Metropolitan Planning Organization
250 Northwest Boulevard
Suite 209
Coeur d'Alene, ID 83814*

December 6, 2023

Magnuson, McHugh, Dougherty CPAs
P.O. Box 1379
Coeur d'Alene, ID 83816

This representation letter is provided in connection with your audit of the basic financial statements of the Kootenai Metropolitan Planning Organization as of September 30, 2023, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Kootenai Metropolitan Planning Organization in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the signature date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated September 5, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

Magnuson, McHugh, Dougherty CPAs
December 6, 2023
Page 2 of 6

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We approve all the journal entries in the attached Schedules A and B for our financial statements referred to above.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - a) The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b) The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c) The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d) There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the nonattest services provided, we have performed the following:
 - e) Made all management decisions and performed all management functions;

Magnuson, McHugh, Dougherty CPAs
December 6, 2023
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- f) Assigned a competent individual to oversee the services;
- g) Evaluated the adequacy of the services performed;
- h) Evaluated and accepted responsibility for the result of the service performed; and
- i) Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit;
 - Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Kootenai Metropolitan Planning Organization has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Kootenai Metropolitan Planning Organization is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

Magnuson, McHugh, Dougherty CPAs
December 6, 2023
Page 4 of 6

- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Kootenai Metropolitan Planning Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.


Signature and Title

Magnuson, McHugh, Dougherty CPAs
December 6, 2023
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SCHEDULE A

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1001		D-01		
To reverse FY 24 assessments from FY 23 income.				
4002	Program Income-Member Assessments		54,721.00	
1010	Accounts Receivable			54,721.00
Total			54,721.00	54,721.00
Adjusting Journal Entries JE # 1002		K-02		
To adjust payroll liabilities to actual at 9/30/2023.				
2002	Payroll Liabilities		1,175.00	
5016b	Benefits			1,175.00
Total			1,175.00	1,175.00
Adjusting Journal Entries JE # 1003		L-01		
To record lease expenditures and other financing sources in initial year, in accordance with GASB 87.				
MMD1	Capital Outlay - Lease Expenditure		35,697.00	
MMD2	Other Financing Sources - Lease income			35,697.00
Total			35,697.00	35,697.00
Adjusting Journal Entries JE # 1004		K-00		
To reverse accounts payable for FY 24 ICRMP expense.				
2001	Accounts Payable		3,605.00	
5006a	Facilities and Equipment Real Estate, Personal Prop Tax			3,605.00
Total			3,605.00	3,605.00

Magnuson, McHugh, Dougherty CPAs
December 6, 2023
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SCHEDULE B

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 2001				
To reclassify expenses reimbursed by ITD				
4001	Government Grants: Federal Grants		63,200.00	
4001	Government Grants: Federal Grants		113,346.00	
5003	Contract Services: Accounting Fees		4,263.00	
5004	Contract Services: Outside Contract Services		18,566.00	
5004	Contract Services: Outside Contract Services		347,376.00	
5006	Facilities and Equipment: Rent, Parking, Utilities		10,503.00	
5007	Operations: Books, Subscriptions, Reference		13,594.00	
5008	Operations: Postage, Mailing Service		60.00	
5010	Operations: Supplies		1,148.00	
5010a	Operations: Other		1,330.00	
5011	Operations: Telephone, Telecommunications		1,572.00	
5012	Other Types of Expenses: Advertising Expenses		802.00	
5014	Other Types of Expenses: Memberships and Dues		4,898.00	
5016c	Payroll Taxes		678.00	
5017	Travel and Meetings		4,215.00	
5018	Travel and Meetings: Conference, Convention, Meeting		757.00	
5019	Travel and Meetings: Travel		25.00	
4001	Government Grants: Federal Grants			472,977.00
5004	Contract Services: Outside Contract Services			113,346.00
Total			596,323.00	596,323.00
Reclassifying Journal Entries JE # 2002				
To separate payroll taxes and benefits from wages				
5016b	Benefits		42,631.00	
5016b	Benefits		3,877.00	
5016c	Payroll Taxes		22,306.00	
5016	Payroll Expenses			64,937.00
5016a	Payroll Expenses: Company Contribution			3,877.00
Total			68,814.00	68,814.00
Total Reclassifying Journal Entries			655,137.00	655,137.00
Total All Journal Entries			655,137.00	655,137.00

KOOTENAI METROPOLITAN
PLANNING ORGANIZATION

FINANCIAL STATEMENT
SEPTEMBER 30, 2023

KOOTENAI METROPOLITAN PLANNING ORGANIZATION

September 30, 2023

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Kootenai Metropolitan Planning Organization
Coeur d'Alene, ID 83814

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Kootenai Metropolitan Planning Organization, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Kootenai Metropolitan Planning Organization's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Kootenai Metropolitan Planning Organization, as of September 30, 2023, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kootenai Metropolitan Planning Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kootenai Metropolitan Planning Organization's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, management's discussion and analysis, and GASB No. 68 pension information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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.

INDEPENDENT AUDITOR'S REPORT (CONCLUDED)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2023, on our consideration of Kootenai Metropolitan Planning Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Kootenai Metropolitan Planning Organization's internal control over financial reporting and compliance.

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

December 6, 2023

FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS



Kootenai Metropolitan Planning Organization

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended September 30, 2023

As management of Kootenai Metropolitan Planning Organization (KMPO), we offer readers of the Organization's financial statements this narrative overview and analysis of the financial activities of Kootenai Metropolitan Planning Organization for the fiscal year ended September 30, 2023.

KMPO generally adopts a budget in June for the subsequent year. The current year budget is updated as part of the subsequent year budget development process and approved by the KMPO Board.

FINANCIAL HIGHLIGHTS

At the end of the fiscal year, total net position was \$(104,516) which is a decrease of \$21,758 in the net position over 2022. A summary of KMPO's assets, deferred outflows of resources, liabilities, deferred inflows of resources and net assets follows:

Assets	\$ 92,645
Deferred outflows resources	105,600
Liabilities	(302,761)
Deferred inflows of resources	-
Net position	<u>\$ (104,516)</u>

Fiscal year program revenues totaled \$852,547 and expenses totaled \$874,305 on the statement of activities.

A detailed statement of activities which includes all revenues and expenses can be found on page 10 of the financial section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of not only this management's discussion and analysis, but two other kinds of statements that present different views of KMPO's financial activities.

- The statement of net position and statement of activities provide information on a government-wide basis. The statements present an aggregate view of KMPO's finances. Government-wide statements contain useful long-term information, as well as information for the just-completed fiscal year.
- The remaining statements are fund financial statements that focus on current financial resources. Since KMPO is a special organization with only governmental funds. There are two differences between the fund financial statements and the statement of net position and statement of activities. The first is the long-term information regarding compensated absences, which is not presented in the fund financial statements. Compensated absences are carried forward based on the KMPO Board's policy of allowing the annual carry forward of up to 240hrs into the new fiscal year, recognizing the compensated absences referred to as Paid Time Off (PTO) is the combination of what has previously referred to as vacation and sick leave. The second difference is the GASB 68 requirement to state the theoretical unfunded liability associated with the Public Employees Retirement System of Idaho (PERSI). This liability is outside the control of KMPO but is stated in the financials required.



Kootenai Metropolitan Planning Organization

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended September 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

The notes to the financial statements provide further explanation of some of KMPO's information in the statements and provide additional disclosures so statement users have a complete picture of KMPO's financial activities and position. The notes provide additional information that is essential to fully understand the data provided in the government-wide financial statements. The notes to financial statements can be found beginning on page 15.

Required supplementary information and other supplementary information further explains and supports the financial statements by including a comparison of KMPO's budget data for the year and more detail of the expenditures.

Government-wide Statements

The government-wide statements report information about KMPO as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government assets and liabilities. All of the current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report KMPO's net position and how they have changed. Net position, the difference between the KMPO's assets and liabilities, is one way to evaluate KMPO's financial position.

- Over time, increases or decreases in KMPO's net assets are one indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall financial condition of KMPO, additional non-financial factors, such as changes in the KMPO's member assessments and the condition of its equipment, building, and other facilities should be considered.

In the government-wide financial statements, KMPO's activities are all classified as governmental activities, as KMPO has only governmental activities, and the general fund. KMPO owns office related equipment and furniture that was acquired in 2011, 2012, 2013 and 2017; however, leases its office space on a multi-year contract, which expires in September 2025. The office space lease is expected to continue. KMPO's membership, which provides the annual local funding to support the Organization has been stable since 2003, when the organization was established through a Joint Powers Agreement.

Fund Financial Statements

Since KMPO has only governmental funds, the fund financial statements provide similar information about KMPO's operations and financial position for the year ended September 30, 2023, as the government-wide statements. Funds are accounting devices KMPO uses to keep track of sources of funding and spending on particular programs and to demonstrate compliance with various regulatory requirements.

Governmental funds: All activities of KMPO are accounted for in one governmental fund, the general fund, which focus on: (1) how cash and other financial assets, which can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for funding future basic services. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance KMPO's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide reconciliations with brief explanations to better identify the relationship between the government-wide statements and statements for governmental funds.



Kootenai Metropolitan Planning Organization

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended September 30, 2023

FINANCIAL ANALYSIS

Net Position

Net position may serve over time as a useful indicator of a government's financial position. KMPO's calculated liabilities exceeded assets by \$104,516 as of September 30, 2023. This is due primarily to the GASB 68 reporting requirement for KMPO's theoretical future potential share of the Public Employee's Retirement System of Idaho (PERSI) unfunded liability or over funded asset being included in the annual financial statements. The potential unfunded liability risk of PERSI to KMPO will vary over time based on several factors, including performance of investments and participation levels in the retirement program. Therefore, KMPO's Net Position should be considered in context with and without the GASB 68 net pension liability and asset reporting requirements.

**TABLE 1
STATEMENT OF NET POSITION
September 30, 2023 and 2022**

	2023	2022
ASSETS		
Cash	\$ 24,254	\$ 40,152
Accounts receivable	36,660	66,545
Right-of-use lease asset, net of accumulated amortization	31,731	10,108
Total assets	<u>92,645</u>	<u>116,805</u>
DEFERRED OUTFLOWS OF RESOURCES		
Proportionate share of collective deferred outflows of resources	105,600	130,016
Total deferred outflows of resources	<u>105,600</u>	<u>130,016</u>
LIABILITIES		
Accrued payroll and related costs	1,140	985
Accounts payable	-	37,300
Lease liability, due within one year	15,482	11,381
Noncurrent liabilities:		
Compensated absences	12,244	27,392
Lease liability, due beyond one year	16,632	-
Net pension liability	257,263	243,964
Total liabilities	<u>302,761</u>	<u>321,022</u>
DEFERRED INFLOWS OF RESOURCES		
Proportionate share of collective deferred inflows of resources	-	7,396
Total deferred inflows of resources	<u>-</u>	<u>7,396</u>
NET POSITION		
Unrestricted	(104,516)	(81,597)
Total net position	<u>\$ (104,516)</u>	<u>\$ (81,597)</u>



Kootenai Metropolitan Planning Organization

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended September 30, 2023

FINANCIAL ANALYSIS (CONCLUDED)

Changes in Net Position

KMPO's total revenues for the fiscal year ended September 30, 2023, were \$852,547. The total expenses were \$874,305. The following table presents a summary of the changes in net position for the fiscal years ended September 30, 2023 and 2022.

Table 2
CHANGES IN NET POSITION
September 30, 2023 and 2022

REVENUES		
Program revenues:		
Operating grants and contributions	\$ 797,826	\$ 400,037
General revenues:		
Member assessments	54,721	35,378
Total revenues	<u>852,547</u>	<u>435,415</u>
EXPENSES		
Transportation planning services	843,216	423,012
Interest on lease liability	770	-
Unallocated actual PERSI contributions	(33,470)	(29,164)
Change in net pension liability	63,789	63,347
Total expenses	<u>874,305</u>	<u>457,195</u>
Change in net position	<u>\$ (21,758)</u>	<u>\$ (21,780)</u>

Governmental Funds

KMPO completed the year with a total governmental unassigned fund balance of \$59,774.

See page 28 for a detailed budget schedule.

As of September 30, 2023, expenditures exceeded revenues by \$8,638, as a result of using previous fund balance toward local match for approved grants. KMPO generally adopts a budget in June for the subsequent year and account balances are based on previous budgets and expected expenses for the coming year. The budget was amended for the fiscal year ended September 30, 2023.



Kootenai Metropolitan Planning Organization

MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended September 30, 2023

FACTORS BEARING ON KMPO'S FUTURE

KMPO operates largely on grant funding provided through the U.S. Department of Transportation as authorized by Congress in Federal transportation legislation referred to as the Bi-Partisan Infrastructure Law (BIL). Annual appropriations are subsequently provided to both the Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) to support ongoing transportation planning in urbanized areas over 50,000 population as required by U.S.C. Title 23, Section 134 and Title 49 Section 5303. FY 2022 was the first year of the BIL Act, which will extend from FY 2022 through FY 2027. It remains to be determined what impact the new multi-year bill will have on the organization as well as decisions on the federal funding allocations established by the Idaho Transportation Board (ITD Board). Local jurisdictions, highway districts, Idaho Transportation Department and the Coeur d'Alene Tribe participate in the Organization through annual assessments that are based on a KMPO Board approved formula, which was updated in July of 2022. The revised assessments, based on population took effect for FY 2023 and future fiscal years.

As with any organization that is established pursuant to Federal requirements and funded through annual Federal appropriations, funding levels can fluctuate based on the direction of Congress. In addition, the State of Idaho will have changes to the number of Federally Designated Urbanized Areas as a result the Bureau of the Census designation criteria. This may have an impact of the subsequent allocation of Federal Planning funds available to MPO areas. Continued Federal emphasis on the efficient and effective movement of people and goods through strategic transportation investments, is expected to result in maintained levels of funding in the near and midterm. The stability of KMPO and the continued active participation by member participants and the community, along with the increased local investment is expected to result in stable local revenues necessary to match the annual Federal funding provided by the U.S. Department of Transportation.

CONTACTING THE ORGANIZATION'S FINANCIAL MANAGEMENT

This financial overview and report is designed to provide our taxpayers with a general overview of the KMPO's finances and projected continued growth within the boundaries of the KMPO and to demonstrate the KMPO's accountability for the funds received and expenses incurred. If there are any questions about the report or more financial information is needed, please contact the Office located at 250 Northwest Boulevard, Suite 209, Coeur d'Alene, ID 83814 or contact by phone (208) 930-4164.

FINANCIAL SECTION

BASIC FINANCIAL STATEMENTS

Kootenai Metropolitan Planning Organization

STATEMENT OF NET POSITION

September 30, 2023

ASSETS

Cash	\$ 24,254
Accounts receivable	36,660
Right-of-use lease asset, net of accumulated amortization	31,731
Total assets	<u>92,645</u>

DEFERRED OUTFLOWS OF RESOURCES

Proportionate share of collective deferred outflows of resources	105,600
Total deferred outflows of resources	<u>105,600</u>

LIABILITIES

Accrued payroll and related costs	1,140
Lease liability, due within one year	15,482
Long-term liabilities:	
Compensated absences	12,244
Lease liability, due beyond one year	16,632
Net pension liability	257,263
Total liabilities	<u>302,761</u>

NET POSITION

Unrestricted	(104,516)
Total net position	<u>\$ (104,516)</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

STATEMENT OF ACTIVITIES For the Year Ended September 30, 2023

	Expenses	Program Revenues Operating Grants and Contributions	Net Revenues and Change in Net Assets Government Activities Total
Governmental activities:			
General government:			
Transportation planning services	\$ 843,216	\$ 797,826	\$ (45,390)
Interest on lease liability	770	-	(770)
Unallocated actual PERSI contributions	(33,470)	-	33,470
Change in net pension liability	63,789	-	(63,789)
Total governmental activities	<u>\$ 874,305</u>	<u>\$ 797,826</u>	<u>(76,479)</u>
General revenues:			
Member assessments			<u>54,721</u>
Decrease in net position			(21,758)
Net position - beginning			(81,597)
Prior period adjustment			<u>(1,161)</u>
Net position - ending			<u>\$ (104,516)</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2023

ASSETS

Cash	\$ 24,254
Accounts receivable	36,660
Total assets	<u>\$ 60,914</u>

LIABILITIES AND FUND BALANCES

Accrued payroll and related costs	\$ 1,140
Total liabilities	<u>1,140</u>

Fund balance:

Unassigned	59,774
Total fund balances	<u>59,774</u>

Total liabilities and fund balances	<u>\$ 60,914</u>
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The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2023

Amounts reported for governmental activities in the statement of net position
are different because:

Total fund balances - governmental funds	\$ 59,774
Right-of-use lease asset	35,697
Less: Accumulated amortization	(3,966)
Pension liabilities and deferred outflows of resources and deferred inflows of resources related to pensions:	
Organization's proportionate share of the net pension liability	(257,263)
Proportionate share of collective deferred outflows of resources	105,600
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds	(12,244)
Short-term liabilities at fiscal year end:	
Lease liability	(15,482)
Long-term liabilities at fiscal year end:	
Lease liability	<u>(16,632)</u>
Total net position	<u>\$ (104,516)</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS For the Year Ended September 30, 2023

REVENUES

Grants	\$ 797,826
Member assessments	54,721
Total revenues	<u>852,547</u>

EXPENDITURES

Salaries and wages	286,205
Outside contract services	360,390
Payroll expense	23,017
Retirement	33,455
Benefits	45,333
Utilities	493
Travel	5,673
Membership and dues	68,397
Supplies	1,148
Telephone	1,572
Business expenses	1,330
Books, subscriptions, reference	13,313
Professional fees	4,263
Advertising	802
Postage	60
Capital outlay	35,697
Debt service:	
Principal retirement	14,964
Interest	770
Total expenditures	<u>896,882</u>

OTHER FINANCING SOURCES (USES)

Proceeds from lease liability	35,697
Total other financing sources (uses)	<u>35,697</u>

Net change in fund balances (8,638)

Fund balances - beginning 68,412

Fund balances - ending \$ 59,774

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

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, 2023

Amounts reported for governmental activities in the statement of activities
are different because:

Net change in Fund Balances - total governmental funds	\$ (8,638)
Compensated absence expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	16,309
Lease liability principal retirement considered as an expenditure	14,964
Amortization expense	(14,074)
Net pension expense	<u>(30,319)</u>
Change in net position of governmental activities	<u>\$ (21,758)</u>

The accompanying "Notes to the Financial Statements"
are an integral part of this statement.

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Kootenai Metropolitan Planning Organization (the "Organization") for the Coeur d'Alene Urbanized Area and for Kootenai County was created in 2003 as a separate Joint Powers Entity, separate and apart from any member political subdivision or public agency pursuant to the provisions of Idaho Code, Sections 67-2326 through 67-2333.

The accounting methods and procedures adopted by the Organization conform to generally accepted accounting principles as applied to governmental entities. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the Organization's basic financial statements.

Reporting Entity – A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the Organization consists of all funds, departments, boards, and agencies that are not legally separate from the Organization. There are no entities that would be considered component units of the Organization.

The financial statements of the Organization have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant of the Organization's accounting policies are described below:

B. Fund Accounting

The Organization uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Organization functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds – Governmental funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The Organization has one governmental fund, the general fund.

General Fund – The general fund is used to account for all financial resources except those required to be accounted for in another fund. The general fund is available for any purpose provided it is expended or transferred according to Idaho State law.

C. Basis of Presentation

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the Organization as a whole. These statements include the financial activities of the primary government. The Organization has activities that are considered to be governmental as opposed to business-type activities.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation (Concluded)

The government-wide statements are prepared using the economic resources measurement focus. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Organization's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues of the Organization, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Organization.

Fund Financial Statements – Fund financial statements report detailed information about the Organization. The focus of governmental fund statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type. The Organization maintains only a governmental-type general fund.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-exchange Transactions – Revenues resulting from exchange transactions, in which each party receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Organization, available means expected to be received within 60 days of the fiscal year end.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting (Concluded)

Non-exchange transactions, in which the Organization receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the Organization must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Organization on a reimbursement basis. On a modified accrual basis, revenues from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at the fiscal year then ended: property taxes available in advance, interest, grants, and rentals.

Deferred Revenue – Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation, are not recognized in governmental funds.

E. Cash

In the general fund, cash received by the Organization is kept in one checking account and is presented as "Cash" on the financial statements. The Organization had no cash equivalents as of September 30, 2023.

F. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the non-current portion of capital leases, which will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within 60 days after year end are considered to have been made with current available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Fund Balance Reserves

The Organization has adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (required implementation date of June 2011). This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the Organization is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the Organization to classify, and report amounts in the appropriate fund balance classifications. The Organization's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The Organization reports the following classifications:

Non-spendable Fund Balance – Non-spendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form – such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact – such as a trust that must be retained in perpetuity.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions are placed on fund balances when legally enforceable legislation establishes a specific purpose for the funds. Legal enforceability means that the Organization can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the Board of Directors. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the Board of Directors. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the Organization's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by: (a) the Director of Finance, or (b) an appointed body (e.g., a budget or finance committee) or official to which the Board of Directors have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the Organization itself.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Fund Balance Reserves (Concluded)

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The Organization's policy is first use restricted fund balance, then committed, then assigned, then unassigned when any of the above fund balance are available to use to satisfy an obligation.

H. Net Position Flow Assumptions

Net position represents the difference between assets and liabilities. Net investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Organization or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Sometimes the Organization will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Organization's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

I. Compensated Absences

The Organization reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." Paid time off benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the Organization will compensate the employees for the benefits through paid time off or by other means. The Organization records a liability for accumulated unused paid time off when earned for all employees who qualify. The total liability of \$12,244 is included in the government-wide financial statements as a non-current liability due in more than one year.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Pensions

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

L. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The System only has one item that qualifies for reporting in this category. It is the deferred outflows relating to the accounting for the net pension obligation on the government-wide statement of net position, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Organization has one type of item, which arises under full accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, proportionate share of collective deferred inflows of resources, is reported only on the government-wide statement of net position. The government-wide statement of net position reports proportionate share of collective deferred inflows of resources from one source: accounting for the net pension obligation, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

M. Operating Expenditures

The Organization is required to pay a local match of 7.34% of the operating expenditures. The member participants are charged annual assessments to cover the Organization's local match portion of the operating expenditures. The match portion of the expenditures is included in Membership and Dues category on the statement of revenues, expenditures, and changes in fund balances.

N. Recently Issued Accounting Standards

In 2020, the Governmental Accounting Standards Board (GASB) issued Summary of Statement Number 96 Subscription-Based Information Technology Arrangements (SBITA's) (GASB 96), which is required to be adopted for entities with fiscal years beginning after June 15, 2022. The objective of GASB 96 is to improve reporting by establishing a definition for SBITAs and requiring a government to report a subscription asset and liability, and to disclose essential information about the arrangement. The Organization has considered the effect that GASB 96 will have on the financial statements and has noted no agreements applicable to GASB 96.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

N. Recently Issued Accounting Standards (Concluded)

In 2020, the Governmental Accounting Standards Board (GASB) issued Summary of Statement Number 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements (GASB 94), which is required to be adopted for entities with fiscal years beginning after June 15, 2022. The objective of GASB 94 is to improve reporting by requiring governments to report assets and liabilities related to these agreements consistently, and to disclose important information regarding transactions. The Organization has considered the effect that GASB 94 will have on the financial statements and has noted no agreements applicable to GASB 94.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the general fund. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed as an extension of formal budgetary integration in the general fund.

This is in conformance with Idaho State Statutes, which require that appropriations lapse at the end of a fiscal year and are not available to be carried forward to be used in addition to the succeeding year's appropriation. The budget was amended in the current fiscal year.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a) The Organization publishes a proposed budget for public review.
- b) Public hearings are set to obtain taxpayer comments.
- c) Prior to September 1, the budget is adopted by resolution of the Board of Directors and published.

Lapsing of Appropriations – At the close of each year, all unspent appropriations revert to the respective funds from which they were appropriated and become subject to future appropriation.

The budget was amended during the fiscal year ended September 30, 2023.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 3: CASH

Custodial credit risk is the risk that in the event of a bank failure, the Organization's deposits may not be returned to it. The Organization does not have a policy for custodial credit risk. The carrying amount of the Organization's deposits with financial institutions on September 30, 2023 was \$24,254, and the bank balance was \$25,565. The bank balance is on deposit with one financial institution and is recorded at cost. The bank balance is categorized as follows:

Amounts insured by the FDIC or other agencies	<u>\$25,565</u>
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Idaho State Code allows the Organization to invest idle monies in certain categories. No violations of those categories have occurred during the year.

NOTE 4: DEFINED BENEFIT PENSION PLAN

Plan Description

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

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. Amounts in parenthesis represent police/firefighters.

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

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 4: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Member and Employer Contributions

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023, it was 7.16% (9.13%). The employer contribution rate is set by the Retirement Board and was 11.94% (12.28%) of covered compensation. The Organization's contributions were \$33,470 for the year ended September 30, 2023.

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

At September 30, 2023, the Organization reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Organization's proportion of the net pension liability was based on the Organization's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, the Organization's proportion was 0.0064466 percent.

For the year ended September 30, 2023, the Organization recognized a pension expense of \$63,789. At September 30, 2023, the Organization reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 24,148	\$ -
Changes of assumptions	25,474	-
Net difference between projected and actual earnings on pension plan investments	44,097	-
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,856	-
Kootenai Metropolitan Planning Organization's contributions subsequent to the measurement date	8,025	-
Total	<u>\$ 105,600</u>	<u>\$ -</u>

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 4: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

\$8,025 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2024.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2021 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023.

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

Year ended September 30:

2024	\$	(33,329)
2025	\$	(15,662)
2026	\$	(48,722)
2027	\$	3,994

Actuarial Assumptions

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

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return-net of investment fees	6.35%
Cost-of-living (COLA) adjustments	1.00%

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 4: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Concluded)

Contributing members, service retirement members, and beneficiaries:

- General employees and all beneficiaries – Males Pub 2010 General Tables, increased 11%
- General employees and all beneficiaries – Females Pub 2010 General Tables, increased 21%
- Teachers – Males Pub 2010 Teacher Tables, increased 12%
- Teachers – Females Pub 2010 Teacher Tables, increased 12%
- Fire and police – Males Pub 2010 Safety Tables, increased 21%
- Fire and police – Females Pub 2010 Safety Tables, increased 26%
- Disabled members – Males Pub 2010 Disabled Tables, increased 38%
- Disabled members – Females Pub 2010 Disabled Tables, increased 36%

An experience study was performed for the period July 1, 2015, through June 30, 2020, which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2023, is based on the results of an actuarial valuation date July 1, 2023.

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

2023		
Asset Class	DB Plans	Sick Leave
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	0.0%	0.0%
Total	100.0%	100.0%

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 4: DEFINED BENEFIT PENSION PLAN (CONCLUDED)

Discount Rate

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

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

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

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
KMPO's net pension liability (asset)	\$ 462,697	\$ 257,263	\$ 89,358

Pension Plan Fiduciary Net Position

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

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

Payables to the Pension Plan

At September 30, 2023, the Organization reported no amount payable to the defined benefit pension plan for legally required employer contributions and no amount payable for legally required employee contributions which had been withheld from employee wages but not yet remitted to PERSI.

NOTE 5: LONG-TERM DEBT

Changes in long-term liabilities:	Beginning Balance	Adjustments	Additions	Deletions	Ending Balance
<i>Government-type activities:</i>					
Compensated absences	\$ 27,392	\$ 1,161	\$ -	\$ 16,309	\$ 12,244

Compensated absences are paid from the general fund in the form of paid time off.

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 6: RISK MANAGEMENT

The Organization 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. The Organization contracts with an insurance company for property insurance and general liability insurance.

NOTE 7: LEASE OBLIGATIONS

During the year ended September 30, 2011, the Organization entered into a lease agreement for an office. The original lease expired in 2014 and has been extended multiple times and most recently expired at June 30, 2023. Required monthly payments were \$1,295 for the remaining term of the lease. The right-of-use lease asset was fully amortized, and the lease liability fulfilled, during the year ended September 30, 2023.

During the year ended September 30, 2023, the Organization entered into an option to extend the lease through September 30, 2025. Monthly rent increased 5% from the monthly payment of \$1,295 in the previous agreement for the period of July to December 2023, and will increase an additional 5% for the remainder of the lease term. The right-of-use lease asset was recorded at the present value of future minimum lease payments of \$35,697, with accumulated amortization of \$3,966 during the year ended September 30, 2023.

Following is a recap of right-of-use lease assets for the fiscal year ended September 30, 2023:

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance
Right-of-use lease asset:				
Office	\$ 67,389	\$ 35,697	\$ 67,389	\$ 35,697
Total right-of-use lease asset	<u>67,389</u>	<u>35,697</u>	<u>67,389</u>	<u>35,697</u>
Less accumulated amortization for:				
Office	57,281	14,074	67,389	3,966
Total accumulated amortization	<u>57,281</u>	<u>14,074</u>	<u>67,389</u>	<u>3,966</u>
Total amortized right-of-use lease asset, net	<u>\$ 10,108</u>	<u>\$ 21,623</u>	<u>\$ -</u>	<u>\$ 31,731</u>

The future minimum lease obligations and the net present value of these lease payments as of September 30, 2023, were as follows:

Year ending September 30,	Principal	Interest	Total
2024	\$ 15,482	\$ 1,447	\$ 16,929
2025	16,632	523	17,155
	<u>\$ 32,114</u>	<u>\$ 1,970</u>	<u>\$ 34,084</u>

(Continued)

Kootenai Metropolitan Planning Organization

NOTES TO THE FINANCIAL STATEMENTS September 30, 2023

NOTE 8: PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2023, a prior period adjustment of \$1,161 was posted in the government-wide financial statements to correct compensated absences.

FINANCIAL SECTION

REQUIRED SUPPLEMENTARY INFORMATION

Kootenai Metropolitan Planning Organization

GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL For the Year Ended September 30, 2023

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
REVENUES				
Grants	\$ 962,381	\$ 1,074,391	\$ 797,826	\$ (276,565)
Member assessments	83,000	68,412	54,721	(13,691)
Total revenues	1,045,381	1,142,803	852,547	(290,256)
EXPENDITURES				
Salaries and wages	269,542	275,366	286,205	(10,839)
Payroll expense	20,620	21,066	23,017	(1,951)
Retirement	32,183	32,879	33,455	(576)
Benefits	52,797	53,256	45,333	7,923
Utilities	21,900	21,900	493	21,407
Software updates and maintenance	5,000	5,000	-	5,000
Supplies and postage	3,200	3,200	1,208	1,992
Professional services and business expenses	15,000	15,000	5,593	9,407
Outside contract services and membership and dues	550,000	540,000	428,787	111,213
Telephone	2,500	2,500	1,572	928
Travel	13,170	13,170	5,673	7,497
Advertising	2,100	2,100	802	1,298
Property liability insurance	2,782	2,782	-	2,782
Equipment maintenance	1,500	1,500	-	1,500
Books, subscriptions, reference	8,500	8,500	13,313	(4,813)
Office furniture and equipment	4,000	4,000	-	4,000
Capital expenditures	-	-	35,697	(35,697)
Debt service:				
Principal retirement	-	-	14,964	(14,964)
Interest	-	-	770	(770)
Total expenditures	1,004,794	1,002,219	896,882	105,337
OTHER FINANCING SOURCES (USES)				
Proceeds from lease liability	-	-	35,697	35,697
Total other financing sources (uses)	-	-	35,697	35,697
Net change in fund balances	40,587	140,584	(8,638)	(149,222)
Fund balances - beginning	68,412	68,412	68,412	-
Fund balances - ending	\$ 108,999	\$ 208,996	\$ 59,774	\$ (149,222)

Kootenai Metropolitan Planning Organization

GASB 68 Required Supplementary Information For the Year Ended September 30, 2023

Schedule of Employer's Share of Net Pension Liability PERSI - Base Plan Last 10 - Fiscal Years *

	2023	2022
Employer's portion of the net pension liability	0.0064466%	0.0061939%
Employer's proportionate share of the net pension liability	\$ 257,263	\$ 243,964
Employer's covered-employee payroll	\$ 286,205	\$ 251,362
Employer's proportional share of the net pension liability as a percentage of its covered employee payroll	89.89%	97.06%
Plan fiduciary net position as a percentage of the total pension liability	83.83%	83.09%

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

Data reported is measured as of June 30, 2023 (measurement date).

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

	2022	2022
Statutorily required contribution	\$ 33,470	\$ 30,013
Contributions in relation to the statutorily required contribution	33,470	30,013
Contribution deficiency (excess)	-	-
Employer's covered-employee payroll of its covered employee payroll	\$ 286,205	\$ 251,362
Contributions as a percentage of covered-employee payroll	11.69%	11.94%

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

Data reported is reported as of September 30, 2023.

2021	2020	2019	2018	2017	2016	2015
0.0067597%	0.0066355%	0.0062111%	0.0066050%	0.0071799%	0.0079819%	0.0080913%
\$ (5,339)	\$ 154,085	\$ 70,898	\$ 97,425	\$ 112,856	\$ 161,805	\$ 106,549
\$ 257,014	\$ 253,099	\$ 222,219	\$ 205,016	\$ 207,633	\$ 235,162	\$ 228,804
-2.08%	60.88%	31.90%	47.52%	54.35%	68.81%	46.57%
100.36%	88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

2021	2020	2019	2018	2017	2016	2015
\$ 30,687	\$ 30,221	\$ 25,423	\$ 23,208	\$ 23,504	\$ 26,620	\$ 25,901
30,687	30,221	25,423	23,208	23,504	26,620	25,901
-	-	-	-	-	-	-
\$ 257,014	\$ 253,099	\$ 222,219	\$ 205,016	\$ 207,633	\$ 235,162	\$ 228,804
11.94%	11.94%	11.44%	11.32%	11.32%	11.32%	11.32%

REPORT REQUIRED BY GAO



**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**

Independent Auditor's Report

To the Board of Directors
Kootenai Metropolitan Planning Organization
Coeur d'Alene, ID 83814

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Kootenai Metropolitan Planning Organization as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Kootenai Metropolitan Planning Organization's basic financial statements, and have issued our report thereon dated December 6, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kootenai Metropolitan Planning Organization's internal control over financial reporting (internal control) as a basis for designing 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 Kootenai Metropolitan Planning Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Kootenai Metropolitan Planning Organization's internal control.

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

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

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 (CONCLUDED)

Report on Compliance and Other Matters

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

Purpose of this Report

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

Magnuson, McHugh, Dougherty CPAs

Magnuson, McHugh, Dougherty CPAs

December 6, 2023



January 3, 2024

TO: Noah Ipaye, Senior Research Analyst

FROM: Glenn F. Miles, Executive Director

SUBJECT: 2023-2029 KMPO TIP **Amendment #31** Request by ITD on **KN 23649**

The Idaho Transportation Department is requesting a modification to the 2023-2029 Transportation Improvement Program (TIP). This Amendment provides additional funding STP Funding for pavement preservation. The funding is increased for Engineering and Design for **KN 23649 I-90 Post Falls Business Loop, Post Falls ID, KOOTENAI CO.** The additional funding is being provided for FY 2024 with construction programmed for FY 2028.

KMPO Amendment #28

Route, Location		District	Scheduled Costs (Dollars in Thousands with Match)										Lifetime Direct Costs All Programs		
Mileposts	Work, Detail		Year-Of-Expenditure Dollars (Not Current Prices)												
	Program	Fund	Ph	2023	2024	2025	2026	2027	2028	2029	PREL	Total			
I 90B, POST FALLS BUSINESS LOOP, POST FALLS			1	CN	-	-	-	-	2,125	-	-	2,125	1,969	156	
23649 MP 0.000 - 5.500	RESRF/RESTO&REHAB, Pavement Re			PE	262	-	-	-	-	-	-	262	242	20	
STATE OF IDAHO (ITD)	PAVE	STP		RW	-	-	-	-	-	-	-	-	-	-	
This project on the I-90 City of Post Falls business loop , from the Spokane Street west bound ramps to the Seltice Way I-90 overpass from mile posts 0 to 5.5 will extend the life of the roadway by performing a thin mill and plant mix overlay.															

The 2023-2029 Transportation Improvement Program **Amendment #31** provides for the amendment by Administrative Modification where the does not materially change the design, concept, or scope of the original project, and conforms to approved existing plans and programs This project has been through the required and concluded public involvement processes prior to their original programming, and ITD certifies by the submission to KMPO for amendment into the current 2024 program year, that sufficient funds are available from the State STP Highway funding. Based on the representation by ITD, the Kootenai Metropolitan Planning Organization approves **Amendment #31 effective January 3, 2024**

2022-2023 Monthly Ridership Comparison

	Dec'22	Jan'23	Feb'23	Mar'23	Apr'23	May'23	Jun'23	Jul'23	Aug'23	Sep'23	Oct'23	Nov'23	Dec'23
A Route	2,908	3,182	3,200	3,905	3,422	3,680	3,428	3,477	3,883	3,226	3,297	3,383	3,166
B Route	3,131	3,520	3,462	3,439	3,186	3,782	3,613	4,001	3,429	2,879	3,198	2,701	2,734
C Route	1,720	1,598	1,915	3,097	2,857	3,348	3,448	2,709	2,753	3,327	3,672	2,963	2,957
North	7,759	8,300	8,577	10,441	9,465	10,810	10,489	10,187	10,065	9,432	10,167	9,047	8,857
Link	3,875	3,799	3,579	3,835	3,473	3,705	3,684	3,956	4,290	4,176	4,204	4,138	4,093
Rural	2,268	2,334	2,252	2,694	2,546	2,622	2,484	2,615	3,144	2,702	3,065	2,795	2,400
South	6,143	6,133	5,831	6,529	6,019	6,327	6,168	6,571	7,434	6,878	7,269	6,933	6,493
Citylink Para	1,296	1,247	1,128	1,240	1,095	1,236	986	859	1,057	999	1,139	1,113	977
KH	1,737	1,773	1,737	1,913	1,599	1,823	1,879	1,633	1,985	1,715	1,974	1,756	1,541
Para	3,033	3,020	2,865	3,153	2,694	3,059	2,865	2,492	3,042	2,714	3,113	2,869	2,518
Totals	16,935	17,453	17,273	20,123	18,178	20,196	19,522	19,250	20,541	19,024	20,549	18,849	17,868

2021-2023 Total Ridership Comparison

NORTH

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	8,411	9,070	10,007	8,492	7,474	7,815	7,611	8,634	8,742	8,826	7,881	7,994
2022	8,222	9,087	10,714	10,039	9,679	10,940	10,153	11,258	10,061	10,584	9,286	7,759
2023	8,300	8,577	10,441	9,465	10,810	10,489	10,187	10,065	9,432	10,167	9,047	8,857

SOUTH

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	6,416	6,210	6,607	6,019	5,596	5,295	5,684	5,531	5,095	5,992	4,848	5,488
2022	5,354	4,612	6,069	5,879	6,165	6,124	6,497	6,043	6,000	6,205	5,500	6,143
2023	6,133	5,831	6,529	6,019	6,327	6,168	6,571	7,434	6,878	7,269	6,933	6,493

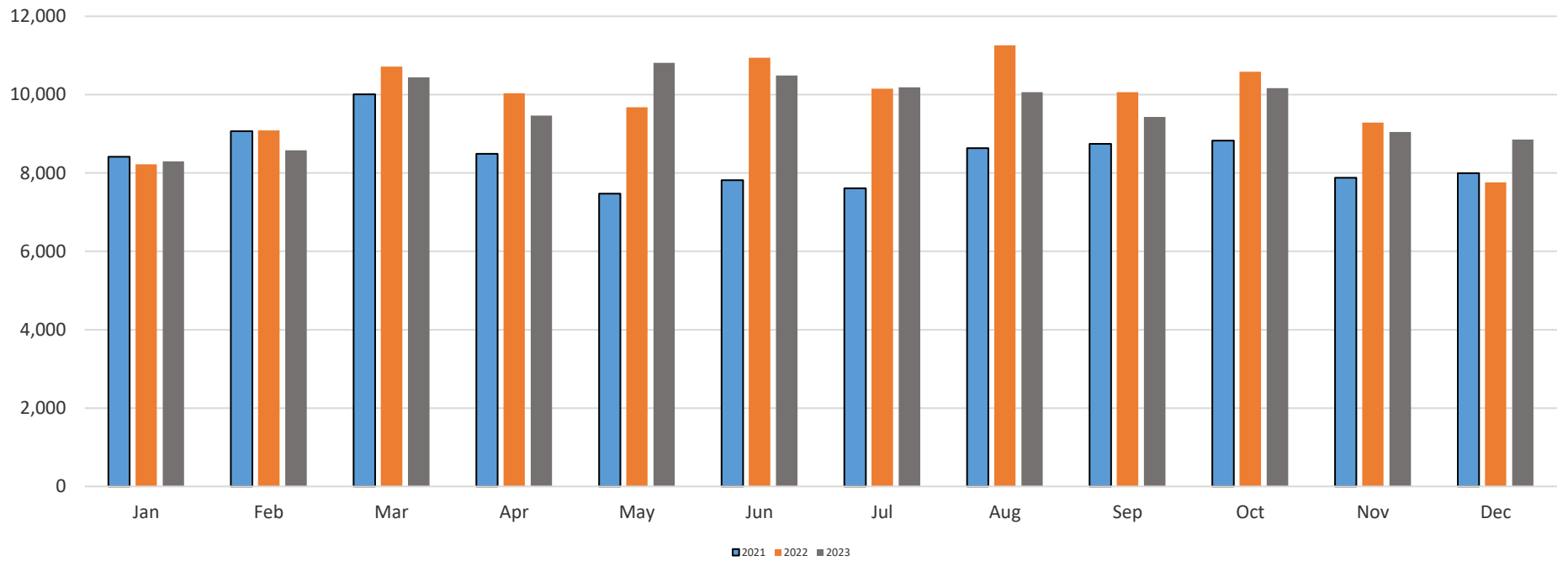
COMBINED

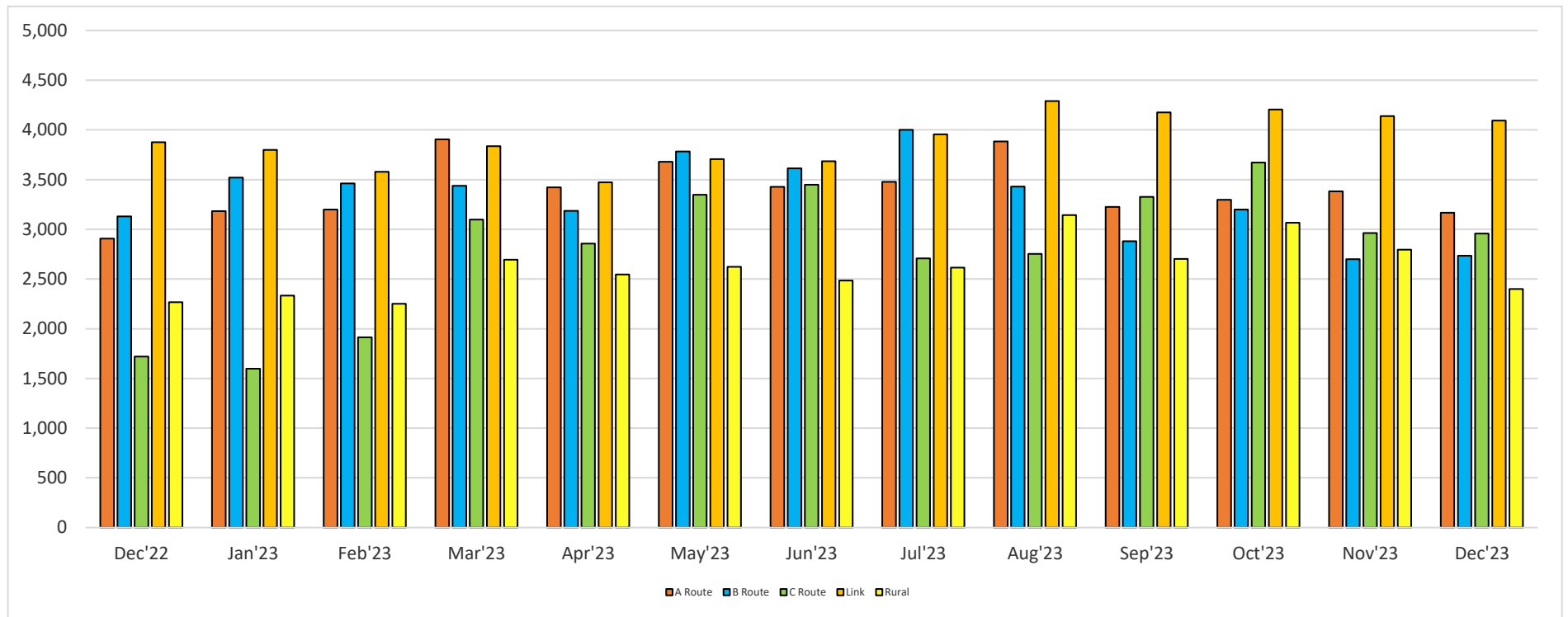
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	14,827	15,280	16,614	14,511	13,070	13,110	13,295	14,165	13,837	14,818	12,729	13,482
2022	13,576	13,699	16,783	15,918	15,844	17,064	16,650	17,301	16,061	16,789	14,786	13,902
2023	14,433	14,408	16,970	15,484	17,137	16,657	16,758	17,499	16,310	17,436	15,980	15,350

PARATRANSIT

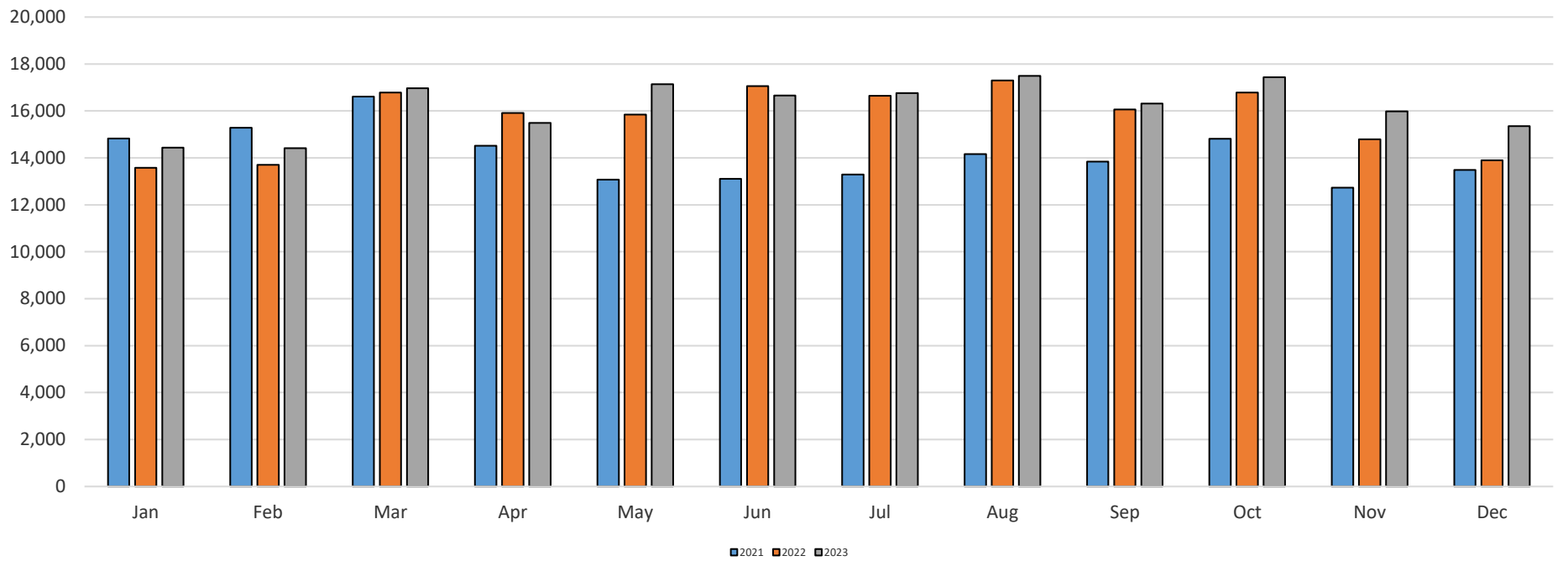
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	2,409	2,176	3,152	3,014	2,823	3,001	2,954	3,044	2,835	2,671	2,673	2,939
2022	2,785	2,523	3,036	2,926	2,668	2,853	2,620	3,060	2,957	2,962	3,030	3,033
2023	3,020	2,865	3,153	2,694	3,059	2,865	2,492	3,042	2,714	3,113	2,869	2,518

Fixed Route Yearly Citylink North





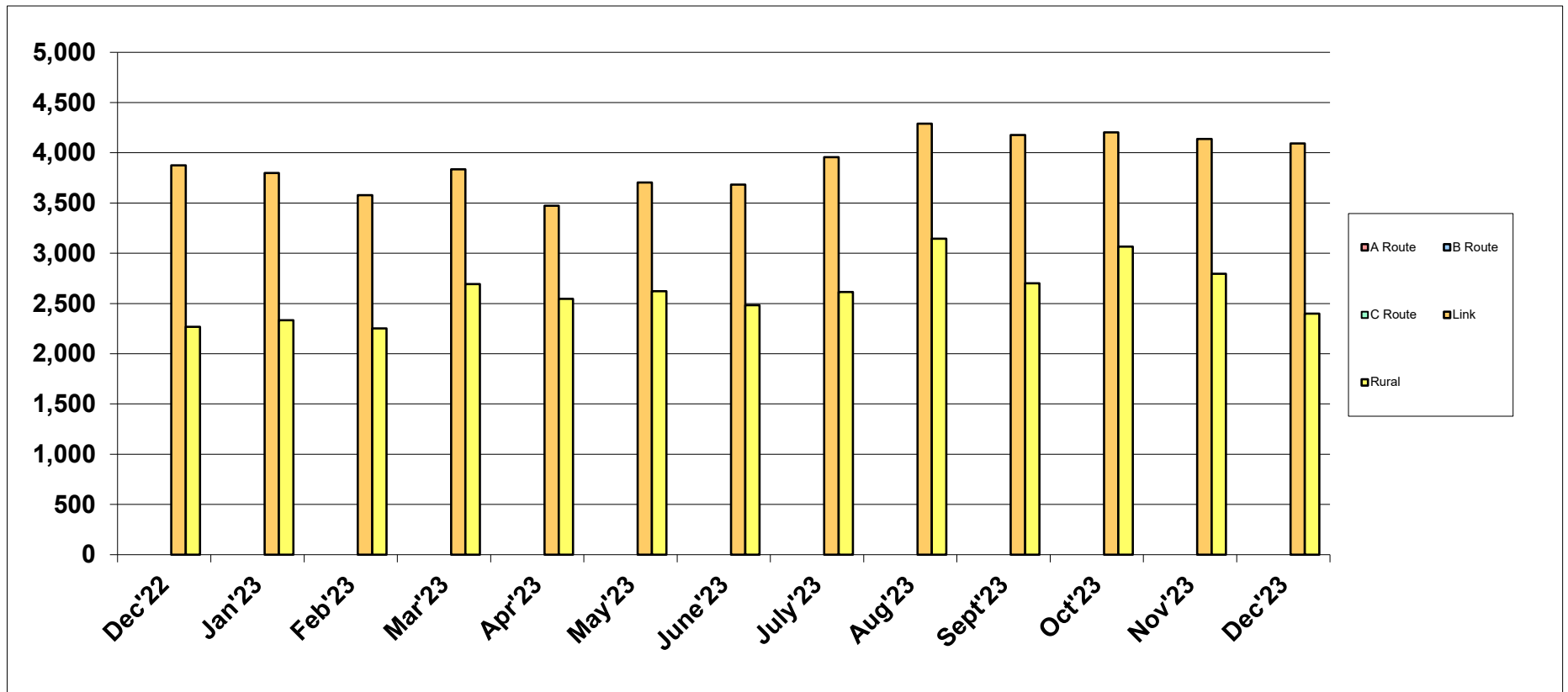
Fixed Route Yearly Comparison Combined



Citylink

2022-2023 Comparison

	Dec'22	Jan'23	Feb'23	Mar'23	Apr'23	May'23	June'23	July'23	Aug'23	Sept'23	Oct'23	Nov'23	Dec'23
A Route	0	0	0	0	0	0	0	0	0	0	0	0	0
B Route	0	0	0	0	0	0	0	0	0	0	0	0	0
C Route	0	0	0	0	0	0	0	0	0	0	0	0	0
Link	3,875	3,799	3,579	3,835	3,473	3,705	3,684	3,956	4,290	4,176	4,204	4,138	4,093
Rural	2,268	2,334	2,252	2,694	2,546	2,622	2,484	2,615	3,144	2,702	3,065	2,795	2,400
Totals	6,143	6,133	5,831	6,529	6,019	6,327	6,168	6,571	7,434	6,878	7,269	6,933	6,493



A Route: Post Falls and State Line

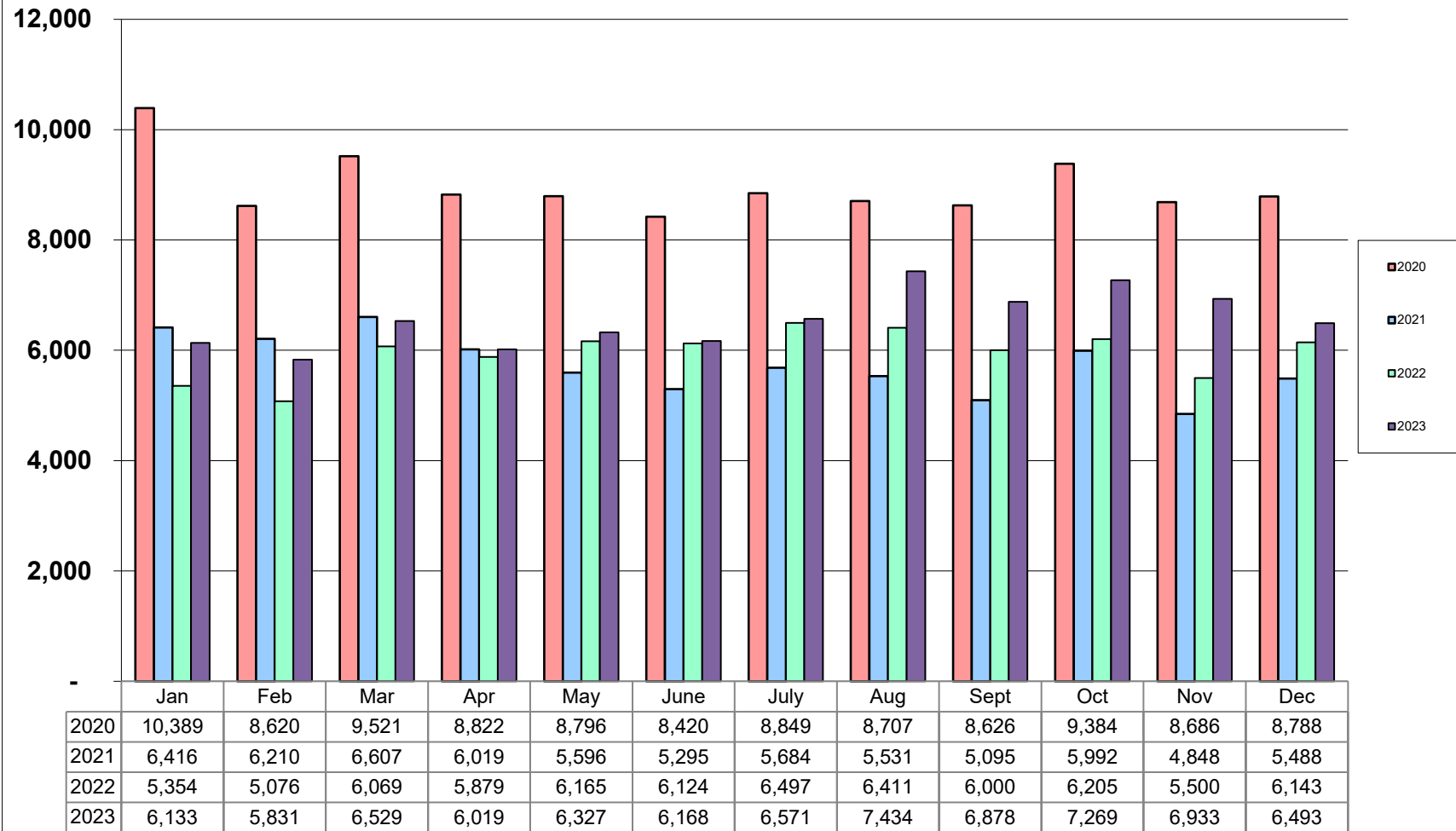
B Route: Post Falls, Hayden and CDA

C Route: CDA and Hayden

	2020	2021	2022	2023
Jan	10,389	6,416	5,354	6,133
Feb	8,620	6,210	5,076	5,831
Mar	9,521	6,607	6,069	6,529
Apr	8,822	6,019	5,879	6,019
May	8,796	5,596	6,165	6,327
June	8,420	5,295	6,124	6,168
July	8,849	5,684	6,497	6,571
Aug	8,707	5,531	6,411	7,434
Sept	8,626	5,095	6,000	6,878
Oct	9,384	5,992	6,205	7,269
Nov	8,686	4,848	5,500	6,933
Dec	8,788	5,488	6,143	6,493

Citylink

2020-2023 Total Ridership Comparison



December-2023 : Link (BUR)

[illegible]

December-2023 :CASINO Link (BUR)

[illegible]

December-2023 : Rural (Bus 25) (BUR)

[illegible]

December-2023 : Rural (Bus 52) (BUR)

[illegible]

December-2023 : On-Demand (Bus 22) (BUO)

[illegible]

December-2023 : On-Demand (Bus 23) (BUO)

[illegible]

ON DEMAND TRIP DENIAL FORM

[illegible]

December-2023 : Plummer Express (Time & Mileage) (BUO)

	TOTAL BUS MILES	TOTAL BUS REVENUE MILES	TOTAL MILES TO REVENUE	TOTAL REVENUE MILES	TOTAL NONE REVENUE MILES	TOTAL BUS HOURS	TOTAL BUS REVENUE HOURS	TOTAL HOURS TO REVENUE	TOTAL REVENUE HOURS	TOTAL NONE REVENUE HOURS
1	127	109	26	83	18	3:50:00	3:25:00	1:05:00	2:20:00	0:25:00
2	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
3	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
4	197	182	61	121	15	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
5	250	210	89	121	40	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
6	253	210	91	119	43	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
7	253	209	89	120	44	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
8	126	113	26	87	13	3:50:00	3:25:00	1:05:00	2:20:00	0:25:00
9	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
10	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
11	196	181	61	120	15	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
12	251	207	86	121	44	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
13	251	208	83	125	43	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
14	253	210	90	120	43	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
15	125	111	29	82	14	3:50:00	3:25:00	1:05:00	2:20:00	0:25:00
16	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
17	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
18	196	182	61	121	14	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
19	250	208	89	119	42	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
20	157	125	16	109	32	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
21	171	156	53	103	15	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
22	83	53	16	37	30	1:40:00	1:30:00	0:40:00	0:50:00	0:10:00
23	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
24	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
25	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
26	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
27	100	96	26	70	4	4:25:00	4:00:00	1:50:00	2:10:00	0:25:00
28	155	113	43	70	42	4:25:00	4:00:00	1:50:00	2:10:00	0:25:00
29	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
30	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
31	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
	3394	2883	1035	1848	511	103:15:00	94:45:00	35:05:00	59:40:00	8:30:00

December-2023 : On-Demand (Time & Mileage) (BUO)

	TOTAL BUS MILES	TOTAL BUS REVENUE MILES	TOTAL MILES TO REVENUE	TOTAL REVENUE MILES	TOTAL NONE REVENUE MILES	TOTAL BUS HOURS	TOTAL BUS REVENUE HOURS	TOTAL HOURS TO REVENUE	TOTAL REVENUE HOURS	TOTAL NONE REVENUE HOURS
1	103	32	10	22	71	4:30:00	2:40:00	0:35:00	2:05:00	1:50:00
2	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
3	27	21	6	15	6	2:42:00	0:54:00	0:23:00	0:31:00	1:48:00
4	57	11	4	7	46	4:25:00	1:15:00	0:25:00	0:50:00	3:10:00
5	98	53	16	37	45	5:27:00	3:30:00	0:57:00	2:33:00	1:57:00
6	96	50	15	35	46	5:39:00	3:29:00	1:11:00	2:18:00	2:10:00
7	69	23	19	4	46	4:00:00	1:35:00	0:38:00	0:57:00	2:25:00
8	35	9	4	5	26	2:20:00	1:20:00	0:30:00	0:50:00	1:00:00
9	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
10	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
11	81	10	6	4	71	5:20:00	1:20:00	0:35:00	0:45:00	4:00:00
12	45	19	10	9	26	3:15:00	1:40:00	0:35:00	1:05:00	1:35:00
13	62	29	12	17	33	4:30:00	2:37:00	1:00:00	1:37:00	1:53:00
14	90	38	15	23	52	5:15:00	2:35:00	0:45:00	1:50:00	2:40:00
15	91	45	19	26	46	4:05:00	2:25:00	0:55:00	1:30:00	1:40:00
16	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
17	26	20	6	14	6	2:45:00	0:55:00	0:20:00	0:35:00	1:50:00
18	61	11	5	6	50	3:35:00	1:17:00	0:20:00	0:57:00	2:18:00
19	37	30	11	19	7	3:25:00	2:40:00	1:01:00	1:39:00	0:45:00
20	87	29	11	18	58	3:10:00	1:35:00	0:35:00	1:00:00	1:35:00
21	88	41	19	22	47	3:56:00	2:36:00	0:51:00	1:45:00	1:20:00
22	64	48	16	32	16	4:10:00	3:15:00	0:50:00	2:25:00	0:55:00
23	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
24	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
25	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
26	51	14	2	12	37	2:31:00	1:03:00	0:15:00	0:48:00	1:28:00
27	102	71	31	40	31	6:10:00	4:57:00	1:33:00	3:24:00	1:13:00
28	82	30	9	21	52	4:43:00	2:49:00	0:42:00	2:07:00	1:54:00
29	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
30	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
31	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
	1452	634	246	388	818	85:53:00	46:27:00	14:56:00	31:31:00	39:26:00

December-2023 : On-Demand & Plummer Exp (Time & Mileage) (BUO)

	TOTAL BUS MILES	TOTAL BUS REVENUE MILES	TOTAL MILES TO REVENUE	TOTAL REVENUE MILES	TOTAL NONE REVENUE MILES	TOTAL BUS HOURS	TOTAL BUS REVENUE HOURS	TOTAL HOURS TO REVENUE	TOTAL REVENUE HOURS	TOTAL NONE REVENUE HOURS
1	230	141	36	105	89	8:20:00	6:05:00	1:40:00	4:25:00	2:15:00
2	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
3	27	21	6	15	6	2:42:00	0:54:00	0:23:00	0:31:00	1:48:00
4	254	193	65	128	61	9:50:00	6:15:00	2:15:00	4:00:00	3:35:00
5	348	263	105	158	85	10:52:00	8:30:00	2:47:00	5:43:00	2:22:00
6	349	260	106	154	89	11:04:00	8:29:00	3:01:00	5:28:00	2:35:00
7	322	232	108	124	90	9:25:00	6:35:00	2:28:00	4:07:00	2:50:00
8	161	122	30	92	39	6:10:00	4:45:00	1:35:00	3:10:00	1:25:00
9	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
10	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
11	277	191	67	124	86	10:45:00	6:20:00	2:25:00	3:55:00	4:25:00
12	296	226	96	130	70	8:40:00	6:40:00	2:25:00	4:15:00	2:00:00
13	313	237	95	142	76	9:55:00	7:37:00	2:50:00	4:47:00	2:18:00
14	343	248	105	143	95	10:40:00	7:35:00	2:35:00	5:00:00	3:05:00
15	216	156	48	108	60	7:55:00	5:50:00	2:00:00	3:50:00	2:05:00
16	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
17	26	20	6	14	6	2:45:00	0:55:00	0:20:00	0:35:00	1:50:00
18	257	193	66	127	64	9:00:00	6:17:00	2:10:00	4:07:00	2:43:00
19	287	238	100	138	49	8:50:00	7:40:00	2:51:00	4:49:00	1:10:00
20	244	154	27	127	90	8:35:00	6:35:00	2:25:00	4:10:00	2:00:00
21	259	197	72	125	62	9:21:00	7:36:00	2:41:00	4:55:00	1:45:00
22	147	101	32	69	46	5:50:00	4:45:00	1:30:00	3:15:00	1:05:00
23	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
24	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
25	0	0	0	0	0	0:00:00	0:00:00	0:00:00	0:00:00	0:00:00
26	51	14	2	12	37	2:31:00	1:03:00	0:15:00	0:48:00	1:28:00
27	202	167	57	110	35	10:35:00	8:57:00	3:23:00	5:34:00	1:38:00
28	237	143	52	91	94	9:08:00	6:49:00	2:32:00	4:17:00	2:19:00
29	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
30	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
31	0	0	0	0	0	5:25:00	5:00:00	1:50:00	3:10:00	0:25:00
	4846	3517	1281	2236	1329	189:08:00	141:12:00	50:01:00	91:11:00	47:56:00

A ROUTE	B ROUTE	C ROUTE	LINK BUS	RURAL BUS 21	RURAL BUS 25	RURAL BUS 26	RURAL BUS 27	RURAL BUS 28
CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP
0	0	0	1,143	0	229	0	0	0

CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP
0	0	0	74	0	16	0	0	0

RURAL BUS 52	PLUMMER BUS 20	PLUMMER BUS 22	PLUMMER BUS 23	PLUMMER BUS 24	ON DEMAND BUS 22	ON DEMAND BUS 23	ON DEMAND BUS 20	ON DEMAND BUS 24
CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP
56	0	0	0	126	84	0	0	0

CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP	CITYLINK WHEEL-CHAIR RIDERSHIP
3	0	0	0	0	37	4	0	0

MOSCOW BUS

CITYLINK SENIOR RIDERSHIP
0
CITYLINK WHEEL-CHAIR RIDERSHIP
0

CITYLINK ROUTES MONTHLY SENIOR & WHEELCHAIR RIDERSHIP TOTAL

A, B, C, LINK, RURAL, MOSCOW

December-2023

**ON-DEMAND
PLUMMER EXPRESS**

SENIOR RIDERSHIP TOTAL	WHEELCHAIR RIDERSHIP TOTAL
1,428	93

SENIOR RIDERSHIP TOTAL	WHEELCHAIR RIDERSHIP TOTAL
210	41

CITYLINK ROUTES MONTHLY SENIOR & WHEELCHAIR RIDERSHIP TOTAL

December-2023

A ROUTE	B ROUTE	C ROUTE
CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP
0	0	0
CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP
0	0	0
A, B, C, ROUTES		
SENIOR RIDERSHIP TOTAL		WHEELCHAIR RIDERSHIP TOTAL
0		0

LINK BUS	MOSCOW BUS	RURAL BUS 21	RURAL BUS 25	RURAL BUS 26	RURAL BUS 27	RURAL BUS 28	RURAL BUS 52
CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP
1,143	0	0	229	0	0	0	56
CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP
74	0	0	16	0	0	0	3

LINK, RURAL, MOSCOW ROUTES		
SENIOR RIDERSHIP TOTAL		WHEELCHAIR RIDERSHIP TOTAL
1,428		93

PLUMMER BUS 20	PLUMMER BUS 22	PLUMMER BUS 23	PLUMMER BUS 24	ON DEMAND BUS 22	ON DEMAND BUS 23	ON DEMAND BUS 20	ON DEMAND BUS 24
CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP	CITYLINK SENIOR RIDERSHIP
0	0	0	126	84	0	0	0
CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP	CITYLINK WHEELCHAIR RIDERSHIP
0	0	0	0	37	4	0	0

ON-DEMAND & PLUMMER EXPRESS		
SENIOR RIDERSHIP TOTAL		WHEELCHAIR RIDERSHIP TOTAL
210		41

CITYLINK ROUTES MONTHLY RIDERSHIP TOTAL	December-2023
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LINK BUS	MOSCOW BUS	RURAL BUS 21	RURAL BUS 25	RURAL BUS 26	RURAL BUS 27	RURAL BUS 28	RURAL BUS 52
CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP
4,093	0	0	1,576	0	0	0	450

LINK ROUTE	MOSCOW ROUTE	RURAL ROUTE
RIDERSHIP TOTAL	RIDERSHIP TOTAL	RIDERSHIP TOTAL
4,093	0	2,026

PLUMMER BUS 20	PLUMMER BUS 22	PLUMMER BUS 23	PLUMMER BUS 24	ON DEMAND BUS 22	ON DEMAND BUS 23	ON DEMAND BUS 20	ON DEMAND BUS 24
CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP	CITYLINK RIDERSHIP
0	0	0	236	134	4	0	0

PLUMMER EXPRESS
RIDERSHIP TOTAL
236

ON-DEMAND
RIDERSHIP TOTAL
138

CITYLINK ROUTES MONTHLY RIDERSHIP TOTAL
6,493

DUE TO BOB BY 5TH OF MONTH

December-2023
CITYLINK LINK & RURAL
MONTHLY SENIOR RIDERSHIP

LINK		RURAL		TOTAL
1,217		304		1,521

December-2023
CITYLINK MONTHLY SENIOR RIDERSHIP LINK ROUTE
1,217

December-2023
CITYLINK MONTHLY SENIOR RIDERSHIP RURAL ROUTE
304



DATE: January 3, 2024
TO: KMPO Board Members
FROM: Glenn F. Miles, Executive Director
SUBJECT: Director's Report

Here is a recap of KMPO's activities through January 3, 2024

WE WILL MEET AT THE CITY OF POST FALLS CITY COUNCIL CHAMBERS

Planning Activities:

2024-2030 Transportation Improvement Program (TIP):

The KMPO Board approved TIP was submitted along with the Statewide Transportation Improvement Program (STIP) by ITD Headquarters to Federal Highway Administration (FHWA) and Federal Transit Administration (FTA) in late December. There is typically a 30 day review period before FHWA and FTA approved the documents. KMPO was informed that ITD is beginning the FY 2025 program update in February.

KMPO and Idaho Transportation Department Memorandum of Understanding (MOU).

There were no additional meetings on this document during December

KMPO FY 2023 Year End: The FY 2023 Financial Audit Report is contained in your Board packet and a bound copy will be available at the meeting, so you do not need to print it out.

KMPO Support to Members: KMPO Staff continues to collaborate with ITD District 1 and HDR Inc on work products for the ongoing Rathdrum PEL Report development. Ms. Marienau has been providing additional travel demand modeling results as well as attending scheduled TEAMS meeting and stakeholder meetings. KMPO staff has also been meeting with ITD Headquarters staff on topics related to the I-90 widening project, Local Government Transportation Program funding.

KMPO Update of the Metropolitan Transportation Plan: This year's work program will begin the two year process of updating the Federally required Metropolitan Transportation Plan. KMPO staff has completed the existing conditions update in coordination with ITD, local jurisdictions, highway districts and Kootenai County. Last year, the KMPO Board adopted the 2045 forecasts for employment and population. These two activities provide the information necessary to understand the current operating condition of the regional transportation system, as well as identify existing and future deficiencies. In the coming months, KMPO staff will be reviewing sections of the existing MTP with KCATT, the KMPO Board, and the general public to obtain input on new and/or better ways to address future transportation plans, programs, and projects.

Administrative Activities:

1. The KMPO Month End Expense Reports for December is included in the Board packet.
2. A financial Snapshot as of January 3, 2024 is also contained in the Board packet, which includes current expenses year to date and comparison to previous years.
3. KMPO will be closed January 15th as a Federal Holiday