COMPASS FINANCE COMMITTEE MEETING
NOVEMBER 19, 2026 – 12:00 PM
COMPASS – 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET
MERIDIAN, IDAHO

ZOOM CONFERENCE CALL

YouTube Live Streaming
(Subject to availability and functionality of connection.)

Committee members can participate in the meeting in-person or via Zoom conference call.

Please specify whether you plan to attend in-person or virtually when RSVPing to Teri Gregory at tgregory@compassidaho.org or 208-475-2225.

AGENDA

I. CALL TO ORDER/ ROLL CALL (12:00)

II. OPEN DISCUSSION/ ANNOUNCEMENTS

III. CONSENT AGENDA

A. Approve August 13, 2026, Finance Committee Meeting Minutes (Page 3)

IV. ACTION ITEMS

A. Approve Variance Report October 1, 2025 – September 30, 2026 Meg Sonnen, Page 5

B. Recommend Approval of Revision 1 of the FY2027 Unified Planning Work Program and Budget
Meg Sonnen, Page 12

V. INFORMATION/DISCUSSION ITEM

A. Review Report of Disbursements Made in the Reporting Period
Meg Sonnen, Page 21

VI. OTHER

A. Next Meeting: December 10, 2026

VII. ADJOURNMENT (1:00)

Agenda is subject to change.

YouTube Live Streaming link: https://www.youtube.com/@COMPASSIdaho

Those needing assistance with COMPASS events or materials, or needing materials in alternate formats, please call 208-855-2558 with 48 hours advance notice.

Si necesita asestencia con una junta de COMPASS, o necesita un documento en otro formato, por favor llame al 208-855-2558 con 48 horas de anticipación.

T:\FY27\900 Operations\Finance\Packets\November 2026\11192026 Agenda.docx

FINANCE COMMITTEE MEETING
AUGUST 13, 2026
COMPASS
2ND FLOOR LARGE CONFERENCE ROOM AND ZOOM
700 NE 2ND STREET
MERIDIAN, IDAHO

DRAFT MINUTES

ATTENDEES:

Rod Beck, Commissioner, Ada County, in person
Zach Brooks, Commissioner, Canyon County, **Chair**, in person
Trevor Chadwick, Mayor, City of Star, **Vice Chair**, in person
Dan Hyer, Councilmember, City of Greenleaf, in person
Matt Newton, Commissioner, Highway District 4, via ZOOM
John Overton, Councilmember, City of Meridian, via ZOOM

MEMBERS ABSENT:

None

OTHERS PRESENT:

Morgan Browning, Soren CPAs, via ZOOM
Ashley Cannon, COMPASS, in person
Teri Gregory, COMPASS, in person
Amy Luft, COMPASS, in person
Craig Raborn, Executive Director, COMPASS, in person
Meg Sonnen, COMPASS, in person

CALL TO ORDER:

Vice Chair Trevor Chadwick called the meeting to order at 12:00 p.m.

CONSENT AGENDA

A. Approve July 23, 2026, Finance Committee Meeting Minutes

John Overton moved and Matt Newton seconded approval of the Consent Agenda as presented. Motion passed unanimously.

700 NE 2nd Street | Suite 200 | Meridian, ID 83642 | 208-855-2558 | compassidaho.org

ACTION ITEMS

A. Approve FY2026 Audit Process

Meg Sonnen, COMPASS, and Morgan Browning, Soren CPAs, presented the FY2026 audit process.

Rod Beck moved and Dan Hyer seconded approval of the FY2026 audit process as presented. Motion passed unanimously.

INFORMATION/DISCUSSION ITEMS

A. Review Report of Disbursements Made in the Reporting Period

Meg Sonnen presented the disbursements made in the reporting period, July 3, 2026, through August 5, 2026, which was provided in the packet.

ADJOURNMENT

Chair Zach Brooks adjourned the meeting at 12:09 p.m.

Approved this 19th day of November 2026.

By: _____
Zach Brooks, Chair

Attest:

By: _____
Trevor Chadwick, Vice Chair

T:\FY26\900 Operations\Finance\Minutes\08132026 minutes.docx

FINANCE COMMITTEE AGENDA ITEM IV-A
Date: November 19, 2026

Topic: Variance Report for October 1, 2025 – September 30, 2026

Request/Recommendation:
COMPASS staff seeks approval of the Variance Report dated October 1, 2025, to September 30, 2026.

Background/Summary:
The Variance Report is used to report actual financial results compared to Revision 2 of the FY2026 Unified Planning Work Program and Budget (UPWP), referred to hereinafter as budget.

Budget to actual variances by line item – revenue and expenses
The first page of the attachment shows budget to actual variances by line item.

Grant revenue reflects all billings for activities completed through September 2026.

The unexpended portion of the FY2026 Consolidated Planning Grant is $131,087 and will be carried over to FY2027. The FY2026 transportation poll, funded with STBG-TMA off-the-top dollars, got underway in FY2026, but the balance of this funding ($289,906) will be carried over to FY2027. The Safe Streets and Roads for All Safe Pedestrian Interval (SPEARS) project will wrap up in FY2027, and the remaining funding of $99,368 will be carried over.

Work on *Communities in Motion* 2055 (CIM 2055) continues, and the project is expected to wrap up in December 2027. As of September 30, 2026, there is about $291,000 in funding remaining on this project. Some of this funding is expected to be turned back once the project is complete in FY2028.

The High-Capacity Transit Planning and Environmental Linkages study was completed in FY2026, and the unexpended dollars (about $38,000) for this project were turned back.

Membership dues ended the year slightly above budget due to the addition of Elmore County.

Interest income, modeling revenue and orthophotography revenue all ended the year ahead of budget.

The $25,000 contribution from Eagle and the $10,000 contribution from Caldwell for their Project Development projects were not received in FY2026. Both projects were carried over to FY2027.

COMPASS is currently fully staffed, and salary and benefit expenses ended the year at 99% of the budgeted amount.

700 NE 2nd Street | Suite 200 | Meridian, ID 83642 | 208-855-2558 | compassidaho.org

There were significant positive variances compared to budget in the professional services line within direct expenses. The largest variance related to the transportation poll, which was budgeted at about $391,000 with actual expenditures for the year at about $74,000. The project will be carried over to FY2027, and there are corresponding revenues for this project. Similarly, professional services for the SPEARS project were about $98,000 less than budget, and this project will be carried over to FY2027. There are corresponding revenues for this project.

The Project Development projects for Eagle and Caldwell approved in FY2026 did not incur any FY2026 expenses. Both projects will be carried over to FY2027.

Professional services for CIM 2055 were about $43,000 under budget. Public involvement expenses for CIM 2055 were about $34,000 under budget. This project will continue in FY2027.

The High-Capacity Transit Planning and Environmental Linkages study was completed in FY2026. Direct expenses were about $41,000 less than budget, and the corresponding unexpended federal dollars were turned back.

Professional services for several other categories were also under budget, and these categories represent a true variance in that they will not be carried forward to FY2027. These include model support (about $40,000), grant support (about $30,000), government affairs (about $22,000), and education series ($13,000). New dollars for these categories were already included in the FY2027 budget approved by the COMPASS Board in August 2026.

Some expenses (about $14,000) budgeted for the bike ped counter program were not incurred, as it was ramping back up during FY2026. Licensing fees of $20,000 for the new TIP software were not incurred in FY2026, as the software was not ready to deploy until FY2027.

Overall professional development and travel expenses were about $16,000 less than budget.

Total indirect expenses ended the year at 89% of budget, with most of the savings coming from the amounts budgeted for contracted IT support and software licensing.

Budget to actual variances by program – expenses
The second and third pages of the attachment show budget to actual expenses by program. Items highlighted in green are 10% or more below budget. Items highlighted in yellow are 10% or more above budget. Explanations for these variances are provided in the attachment on the respective line items.

Balance sheet and cash summary
The fourth and final page of the attachment shows the balance sheet as of September 30, 2026. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

Revision 2 of the FY2026 UPWP anticipated using about $300,000 of COMPASS' existing fund balance to cover budget shortfalls. However, due the positive variances described above, COMPASS actually increased fund balance by about $6,000 in FY2026.

Implication (policy and/or financial):
To maintain strong internal controls, the Finance Committee is asked to periodically compare actual financial results to budgeted amounts in the current Unified Planning Work Program and Budget.

More Information:

1) Attachments: Budget to actual variances by line item – revenue and expenses
   Budget to actual variances by program – expenses
   Balance sheet and cash summary
2) For detailed information contact: Meg Sonnen at 208-475-2228 or msonnen@compassidaho.org.

COMPASS
REVISION 2 FY2026 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Revision 2 FY2026 UPWP	Actual	% of Budget Earned or Expended
FY2025 Consolidated Planning Grant	278,840	286,848	103%
FY2026 Consolidated Planning Grant	1,795,000	1,663,913	93%
FY2025 STBG-TMA, -U Off the Top for Planning	164,674	164,673	100%
FY2026 STBG-TMA, -U Off the Top for Planning	669,115	379,208	57%
STBG-TMA, -U Bike Counters	1,768	-	0%
STBG-TMA CIM 2055	416,133	125,128	30%
STBG-TMA High Capacity Transit Corridor PEL	234,638	196,577	84%
CRP-TMA Carbon Reduction Strategy	16,010	15,822	99%
FHWA SPEARS	276,000	176,632	64%
STBG-TMA Coordinate Local Waterway-Pathway Plans	90,405	90,327	100%
Contract Revenue	-	13,200	
Member contributions	1,114,820	1,121,401	101%
Orthophotography Project - Participants	125,000	127,990	102%
Interest income	60,000	77,293	129%
Orthophotography Revenue - Sales	-	13,370	
Modeling revenue	-	17,895	
Other income	35,000	2,245	
Subtotal, revenues	**5,277,403**	**4,472,523**	**85%**
Staff labor	1,853,054	1,843,751	99%
Payroll taxes and fringe benefits	847,315	835,221	99%
Subtotal, salaries and fringe expenses	**2,700,369**	**2,678,972**	**99%**
Professional services	1,967,416	1,227,530	62%
Equipment purchase	194,494	163,574	84%
Travel/education	69,600	53,281	77%
Printing	2,291	-	0%
Other	-	407	
Public involvement	64,680	19,667	30%
Meeting support	9,000	11,236	125%
Legislative services	18,250	29,229	160%
Write offs	-	1	
Carry forward unprogrammed CPG and local funds	235,384		0%
Subtotal, direct expenses	**2,561,115**	**1,504,926**	**59%**
Indirect expenses	316,500	282,498	89%
Total, all expenses	**5,577,984**	**4,466,395**	**80%**
Change in fund balance	(300,581)	6,128	
Beginning fund balance	2,357,422	2,357,422	
Current fund balance	**2,056,841**	**2,363,550**	

COMPASS

FY2026 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

For the Period: Oct 1, 2025-September 30, 2026

As of September 30, 2026, 100% of the fiscal year has passed. Programs that have expended 90% or less of their budgeted dollars are considered under budget. Programs that have expended 110% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses

10% or more over budgeted expenses

		Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes
601	UPWP: Budget Development and Federal Assurances	Sonnen	117,084	51,390	44%	-	-		117,084	51,390	44%	Under Budget. Less time than anticipated used to develop the UPWP during FY26.
620	Demographics and Growth Monitoring	Miller	88,243	99,377	113%				88,243	99,377	113%	Over Budget. More time than anticipated used for Demographics and Growth Monitoring during FY26.
653	Communication and Education	Luft	228,809	215,331	94%	62,100	31,827	51%	290,909	247,157	85%	Under Budget. Direct expenses for education series were less than budgeted amount during FY26
661	Long-Range Planning	Miller	846,291	727,055	86%	1,144,397	676,265	59%	1,990,688	1,403,320	70%	Under Budget. This project crosses multiple fiscal years, so significant carryover of direct expenses was expected. The project will wrap up in FY2028, and some funding is expected to be turned back at that time.
685	Resource Development/Funding	Tisdale	546,468	568,834	104%	439,114	261,945	60%	985,582	830,779	84%	Under Budget. All of the direct expenses ($135,000) budgeted for the Eagle and Caldwell PDPs carried over to FY2027.
Subtotal, Projects			**1,826,895**	**1,661,985**	**91%**	**1,645,611**	**970,038**	**59%**	**3,472,506**	**2,632,023**	**76%**	
701	General Membership Services	Miller	75,759	236,512	312%	-	-		75,759	236,512	312%	Over Budget. More hours than anticipated spent on membership services.
702	Member Services			4,596					-	4,596		Services for Boise County and Elmore County. These are new member agencies, and were not separately budgeted for in FY26 UPWP.
703	General Public Services	Waldinger	42,239	33,026	78%	-	-		42,239	33,026	78%	Under Budget. Expenditures are directly related to the amount of services requested by the general public.
705	Transportation Liaison Services	Raborn	60,277	104,411	173%	-			60,277	104,411	173%	Over Budget. Liaison services higher in 1st quarter due to outreach visits.
760	Government affairs	Raborn	126,177	162,409	129%	490,368	162,179	33%	616,545	324,588	53%	Under Budget. More staff time anticipated spent on Government Affairs activity during FY26, but fewer direct dollars for the transportation poll spent in FY2026 than budgeted. Transportation poll project carried over to FY27.
Subtotal, Services			**304,452**	**540,953**	**178%**	**490,368**	**162,179**	**33%**	**794,820**	**703,132**	**88%**	
801	Staff Development	Sonnen	114,309	99,940	87%	45,000	29,167	65%	159,309	129,107	81%	Under Budget. Less staff time and fewer direct dollars used for trainings than anticipated.
820	Committee Support	Sonnen	189,499	163,579	86%	2,000	2,186	109%	191,499	165,765	87%	Under Budget. Less staff time than anticipated spent on Committee Support.
836	Regional Travel Demand Model	Waldinger	102,446	98,233	96%	60,000	19,810	33%	162,446	118,043	73%	Under Budget. Professional services to support model calibration were budgeted but not needed.
842	Congestion Management Process	Mulhall	98,348	48,074	49%		-		98,348	48,074	49%	Under Budget. Less staff labor than anticipated used for Congestion Management in FY26.
860	Geographic Information System Maintenance	Adolfson	380,920	348,705	92%	175,500	189,620	108%	556,420	538,325	97%	On Budget.
Subtotal, System Maintenance			**885,522**	**758,531**	**86%**	**282,500**	**240,783**	**85%**	**1,168,022**	**999,314**	**86%**	

COMPASS

FY2026 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

For the Period: Oct 1, 2025-September 30, 2026

As of September 30, 2026, 100% of the fiscal year has passed. Programs that have expended 90% or less of their budgeted dollars are considered under budget. Programs that have expended 110% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses
10% or more over budgeted expenses

		Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes
990	Direct Operations and Maintenance	Sonnen				142,636	131,926	92%	142,636	131,926	92%	On Budget.
Subtotal, Indirect and overhead			**-**	**-**		**142,636**	**131,926**	**92%**	**142,636**	**131,926**	**92%**	
GRAND TOTAL			**3,016,869**	**2,961,469.31**	**98%**	**2,561,115**	**1,504,925.93**	**59%**	**5,577,984**	**4,466,395**	**80%**	

COMPASS
Balance Sheet - September 30, 2026

	9/30/2025	9/30/2026
ASSETS		
Cash and Cash Equivalents	2,102,350	2,108,417
Accounts Receivable	611,505	570,259
Prepaid Expenses	68,877	75,013
TOTAL ASSETS	**2,782,732**	**2,753,690**
LIABILITIES		
Accounts Payable	320,326	290,347
Accrued Payroll Liabilities	89,809	99,792
Advanced Revenue	15,175	-
Subtotal, liabilities	**425,310**	**390,139**
FUND BALANCE		
Nonspendable: Prepaid Expenses	68,877	75,013
Assigned To: Set-Aside for CIM Implementation Grant Program	100,000	100,000
Assigned To: CIM 2055 Carry Forward	21,104	9,505
Assigned To: Set-Aside for Orthophotography Cost	216,524	260,100
Assigned To: High Capacity Transit PEL Study	26,817	-
Assigned To: Fiscal Impact Tool		14,680
Assigned To: Smart Corridors, Nampa Area Study		10,298
Assigned To: Safe Streets and Roads for All - SPEARS	-	40,516
Assigned To: Performance Measure Framework		18,350
Assigned To: TSMO Plan		29,389
Assigned To: Transportation Poll		28,708
Assigned To: Waterway Pathway Plan	6,166	-
Assigned To: Set-Aside for FY27 Revenue Shortfall	-	186,782
Unassigned	1,917,934	1,590,208
Subtotal, fund balance	**2,357,422**	**2,363,550**
TOTAL LIABILITIES AND FUND BALANCE	**2,782,732**	**2,753,690**

Cash & Investment Summary - September 30, 2026

Account	Current Rate	Balance
Petty Cash	n/a	200
ID Central Credit Union Share Savings	0.00%	25
ID Central Credit Union Money Market Checking	0.20%	59,633
ID Central Credit Union Premium Money Market Savings	1.49%	50,000
Banner Bank 60 Month CD #8101	2.75%	179,925
Banner Bank 36 Month CD #8093	2.75%	170,928
Banner Bank 60 Month CD #9026	2.75%	174,189
Local Government Investment Pool	3.91%	1,473,518
Total Cash Balance		**2,108,417**

FINANCE COMMITTEE AGENDA ITEM IV-B

Date: November 19, 2026

Topic: Revision 1 of the FY2027 Unified Planning Work Program and Budget

Request/Recommendation:
Review and recommend Revision 1 of the FY2027 Unified Planning Work Program and Budget (UPWP) for COMPASS Board of Directors' approval.

Background/Summary:
Federal metropolitan planning rules require that COMPASS produce a UPWP, which is periodically amended to accommodate changes in revenues, expenses, staffing, and scope. These amendments are usually accomplished through a Board resolution with subsequent distribution of the approved resolution and documents to the appropriate funding agencies. Prior to presentation to the Board, proposed modifications to these documents are brought to the Finance Committee.

The following revisions to revenues are proposed in Revision 1 of the FY2027 UPWP:

- Add $71,554 of carried over FY2026 Consolidated Planning Grant (CPG) funds.
- Reduce off-the-top Surface Transportation Block Grant (STBG) Transportation Management Area (TMA) and Urban (U) funds for the transportation poll and corresponding match by $78,247 to reflect expenses incurred in the 4th quarter of FY2026.
- Add $1,908 of STBG-U funds, including local match, for installation of the bike ped counter purchased in FY2026.
- Reduce Federal Highway Administration Safe Streets and Roads for All funds for the Safe Pedestrian Interval (SPEARS) project and corresponding match by $77,673 to reflect expenses incurrent in the 4th quarter of FY2026.
- Decrease the draw from fund balance needed to cover the budget shortfall by $63,631. Carried over federal funds are available to cover some expenses.

The following revisions to expenses are proposed in Revision 1 of the FY2027 UPWP:

- Decrease estimated expenses for the transportation poll by $78,248 to reflect expenses incurred the 4th quarter of FY2026.
- Decrease estimated expenses for the SPEARS project by $69,889 to reflect expenses incurred the 4th quarter of FY2026.
- Add $1,908 for the installation of a bike ped counter purchased in FY2026.

Implication (policy and/or financial):
Without COMPASS Board of Directors' adoption of Revision 1 of the FY2027 UPWP, the agency cannot make full use of available revenues.

More Information:

1) Attachments
2) For detailed information contact: Meg Sonnen, at 208-475-2228 or msonnen@compassidaho.org.

ML:tg T:\FY27\900 Operations\Finance\Packets\November 2026\IV B 1 Rev1 FY27 Memo.docx

700 NE 2nd Street | Suite 200 | Meridian, ID 83642 | 208-855-2558 | compassidaho.org

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

Recommended Changes for FY2027 - Revision 1

Summary

FY2027 UPWP Revenues		**5,647,300**	**FY2027 UPWP Expenses**		**5,647,300**
1	Adjust FY2026 Consolidated Planning Grant Carryover to actual	71,554			
2	Adjust off-the-top funds for transportation poll carried over to actual	(72,504)	Decrease estimated direct expenses for transportation poll to reflect amount spent in 4Q FY2026		(78,248)
	Adjust match on transportation poll	(5,743)			
3	Adjust Safe Streets and Roads for All funds for SPEARS carried over to actual	(61,999)	Decrease estimated direct expenses for SPEARS to reflect amount spent in 4Q FY2026		(69,889)
	Adjust match on SPEARS	(15,674)			
4	Add STBG funds for permanent automated counter carried over	1,768	Add expenses for bike counter installation		1,908
12	Decrease draw from fund balance to cover short fall; funds available from federal funds	(63,631)			
Recommended Adjustments to Revenues		**(146,229)**	**Recommended Adjustments to Expenses**		**(146,229)**
Adjusted Revenues - Revision 1		**5,501,071**	**Adjusted Expenses - Revision 1**		**5,501,071**

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
REVISION 1 - FY2027 UNIFIED PLANNING WORK PROGRAM AND BUDGET
REVENUE AND EXPENSE SUMMARY

REVENUE	FY2027 UPWP	FY2027 Rev 1 UPWP
GENERAL MEMBERSHIP		
Ada County	273,861	273,861
Ada County Highway District	273,861	273,861
Boise County	10,655	10,655
Canyon County	138,893	138,893
City of Boise	113,071	113,071
City of Caldwell	36,494	36,494
City of Eagle	17,835	17,835
City of Garden City	6,177	6,177
City of Greenleaf	366	366
City of Kuna	17,001	17,001
City of Meridian	67,049	67,049
City of Melba	317	317
City of Middleton	6,662	6,662
City of Nampa	55,912	55,912
City of Notus	278	278
City of Parma	1,027	1,027
City of Star	11,314	11,314
City of Wilder	811	811
Elmore County	15,793	15,793
Highway District No. 4	56,658	56,658
Subtotal	1,104,035	1,104,035
SPECIAL MEMBERSHIP		
Boise State University	10,900	10,900
Capital City Development Corporation	10,900	10,900
Idaho Department of Environmental Quality	10,900	10,900
Idaho Transportation Department	10,900	10,900
Valley Regional Transit	10,900	10,900
West Ada School District	10,900	10,900
Subtotal	65,400	65,400
GRANTS AND SPECIAL PROJECTS		
FHWA/FTA - Consolidated Planning Grants		
CPG - FY2026 K# 23401 Ada County	42,268	93,072
CPG - FY2026 K# 23401 Canyon County	17,265	38,015
CPG - FY2027 K# 23772 Ada County	1,274,450	1,274,450
CPG - FY2027 K# 23772 Canyon County	520,550	520,550
Sub Total CPG Grants	1,854,533	1,926,087
STBG-TMA, -U K#22800 Obligate FY26 spend FY27 off-the-top funds for planning	403,998	403,998
STBG-TMA & -U K# 22800 FY26 off-the-top funds for transportation poll	362,410	289,906
STBG-TMA & -U K# 22800 FY26 off-the-top funds for fiscal impact tool	185,320	185,320
STBG-TMA & -U K# 25401 FY27 off-the-top funds for PMF	231,650	231,650
STBG-TMA K# 23320 Smart Corridors, Nampa Area Study	129,724	129,724
STBG-TMA K# 23678 TSMO Plan	370,640	370,640
STBG TMA - K# 20271, CIM 2055	119,995	119,995
FHWA Spears	161,367	99,368
STBG-U - K# 23313 Permanent Automated Counters	-	1,768
Subtotal	1,965,104	1,832,369
OTHER REVENUE SOURCES		
Orthophotography - Participant Contributions	125,000	125,000
Interest Income	60,000	60,000
Project Development Share - Caldwell Fiberoptic & ITS	10,000	10,000
Project Development Share - Eagle	25,000	25,000
Subtotal	220,000	220,000
TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous	**5,209,072**	**5,147,891**
Draw From Fund Balance (CIM Implementation Grants)	100,000	100,000
Draw From Fund Balance - CIM 2055 carry forward match	9,505	9,505
Draw from fund balance - local match on FY2027 off the top funding for fiscal impact tool	14,680	14,680
Draw From Fund Balance - 20% match on SS4A SPEARS	40,516	24,842
Draw From Fund Balance - match TSMO	29,389	29,360
Draw From Fund Balance match on transportation poll	28,708	22,965
Draw From Fund Balance match on performance measure framework	18,350	18,350
Draw From Fund Balance - Smart Corridors, Nampa Area Study	10,298	10,298
Draw From Fund Balance to cover shortfall	186,782	123,180
Subtotal	438,228	353,180
TOTAL REVENUE, ALL RESOURCES	**5,647,300**	**5,501,071**

EXPENSE	FY2027 UPWP	FY2027 Rev 1 UPWP
SALARY, FRINGE & CONTINGENCY		
Salary	1,950,243	1,950,243
Payroll taxes and employee benefits	886,121	886,121
Contingency (Overtime, Bonus, and Sick Time Trade)	22,000	22,000
Subtotal	2,858,364	2,858,364
INDIRECT OPERATIONS & MAINTENANCE		
Indirect Costs	304,600	304,600
Subtotal	304,600	304,600
DIRECT OPERATIONS & MAINTENANCE		
620002, Fiscal Impact Tool	153,004	153,004
653001, Communication and Education	58,650	58,650
661001, Long-Range Planning	129,500	129,500
661005, LRP: Safe Streets and Roads for All SPEARS	164,206	94,317
661007, LRP: Performance Measure Framework	198,707	198,707
661008, Bike Counter Management	21,300	23,208
685001, Transportation Improvement Program	6,500	6,500
685002, Project Development Program	285,000	285,000
685003, Grant Research and Development	30,000	30,000
685004, CIM Implementation Grants	100,000	100,000
760001, Government Affairs	99,500	99,500
760002, Transportation Priorities	352,849	274,601
801001, Staff Development	45,000	45,000
820001, Committee Support	2,000	2,000
836001, Regional Travel Demand Model	20,000	20,000
836002,-3, TSMO/Smart Corridors	475,370	475,370
860001, Geographic Information System Maintenance	199,500	199,500
990001, Direct Operations and Maintenance	143,250	143,250
Subtotal	2,484,336	2,338,107
TOTAL EXPENSE	**5,647,300**	**5,501,071**

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	**5,647,300**	**5,501,071**
LESS: TOTAL EXPENSES	**5,647,300**	**5,501,071**
REVENUE EXCESS/(DEFICIT)	**-**	**-**

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE

WORK PROGRAM NUMBER		EXPENSES														
		Work Days	Labor & Indirect Cost	Direct Cost	Total Cost	FY26 CPG Ada County K#23401 (71%) 7.34% match	FY26 CPG Canyon County K#23401 (29%) 7.34% match	FY26 CPG Ada County K#23401 (71%) 0% match on AT	FY26 CPG Canyon County K# 23401 (29%) 0% match on AT	FY27 CPG Ada County K#23772 (71%) 7.34% match other	FY27 CPG Canyon County K# 23772 (29%) 7.34% match other	FY27 CPG Ada County K#23772 (71%) 0% match on safety	FY27 CPG Canyon County K# 23772 (29%) 0% match on safety	STP-TMA Off The Top K# 22800, 19% of labor & indirect 7.34% match	Off The Top K# 22800 Transportation Poll 7.34% match	Off The Top K#22800 Fiscal impact tool 7.34% match
601001	UPWP/Budget Development and Federal Assurances	75	84,507	-	84,507					45,032	18,394			14,878		
620001	Demographics and Growth Monitoring	120	89,400	-	89,400					47,640	19,459			15,739		
620002	Fiscal Impact Tool	50	46,996	153,004	200,000											185,320
653001	Communication and Education (Local only)	229	179,964	58,650	238,614											
661001	Long Range Plan - General	730	687,777	129,500	817,277	35,069	14,324			331,439	135,376			121,086		
661002	Active Transportation (including safe accessible)	117	99,775	-	99,775			5,665	2,314	37,365	15,262	24,850	10,150			
661005	Safe Streets and Roads for All projects (SPEARS)	40	37,503	94,317	131,820					5,007	2,045					
661007	LRP Performance Measure Framework	50	51,293	198,707	250,000											
661008	Bike Counter Management	200	108,980	23,208	132,188					58,074	23,721			19,186		
685001	Transportation Improvement Program	425	340,391	6,500	346,891	18,662	7,623			167,004	68,213			59,927		
685002	Project Development Program	20	20,517	285,000	305,517	1,125	460			174,279	71,185			3,612		
685003	Grant Research and Development (Local Only)	159	154,976	30,000	184,976											
685004	CIM Implementation Grants	21	19,518	100,000	119,518	1,070	437			9,331	3,811			3,436		
		2,236	1,921,597	1,078,886	3,000,483	55,926	22,844	5,665	2,314	875,171	357,466	24,850	10,150	237,864	-	185,320
701001	Membership Services	123	149,594	-	149,594					79,717	32,560			26,337		
702001	Boise County Services (Local Only)	15	13,869	-	13,869											
702002	Elmore County Services (Local Only)	19	19,491	-	19,491											
703001	Public Services (Local Only)	32	31,062	-	31,062											
705001	Transportation Liaison Services	62	74,652	-	74,652	4,093	1,672			35,688	14,577			13,143		
760001	Government Affairs (Local Only)	78	113,987	99,500	213,487											
760002	Transportation Priorities Poll	31	38,269	274,601	312,870										289,906	
		360	440,924	374,101	815,025	4,093	1,672	-	-	115,405	47,137	-	-	39,480	289,906	-
801001	Staff Development	117	112,582	45,000	157,582					59,993	24,504			19,821		
820001	Committee Support	219	184,869	2,000	186,869	10,135	4,140			88,380	36,098			32,547		
836001	Regional Travel Demand Model	52	53,345	20,000	73,345	2,925	1,195			38,659	15,790			9,392		
842001	Congestion Management Process	104	106,690	-	106,690					56,854	23,222			18,783		
842002	TSMO Study	45	46,164	353,836	400,000											
842003	Smart Corridors	18	18,466	121,534	140,000											
860001	Geographic Information System Maintenance	315	261,341	199,500	460,841	14,328	5,850			15,138	6,183			46,111		
860002	GIS - Orthophotography processing for sales	20	16,986	-	16,986											
TOTAL DIRECT		890	800,443	741,870	1,542,313	27,388	11,185	-	-	259,024	105,797	-	-	126,654	-	-
661001	CIM 2055 Carry forward	-	-	-	-											
990001	Direct Operations/Maintenance	-	-	143,250	143,250											
991001	Support Services Labor	884	-	-	-											
		884	-	143,250	143,250	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL		4,370	3,162,964	2,338,107	5,501,071	87,407	35,701	5,665	2,314	1,249,600	510,400	24,850	10,150	403,998	289,906	185,320

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE

WORK PROGRAM NUMBER		EXPENSES											MATCH, LOCAL & OTHER FUNDING			
		Work Days	Labor & Indirect Cost	Direct Cost	Total Cost	Off The Top K#25401 Performance Measure Framework 7.34% match	STBG-U Bike Counter K# 23313; 7.34% match	STBG-TMA CIM 2055 K# 20271; 7.34% match	STBG-TMA Smart Corridors, Nampa Area Study K# 23320; 7.34% Match	STBG-TMA TSMO Plan K#23678 7.34% Match	FHWA SS4A SPEARS 20% Match	Total Federal Funds	Required Match	Local Funds/FB	Other Revenue	Total Local & Other
601001	UPWP/Budget Development and Federal Assurances	75	84,507	-	84,507							78,304	6,203			6,203
620001	Demographics and Growth Monitoring	120	89,400	-	89,400							82,838	6,562			6,562
620002	Fiscal Impact Tool	50	46,996	153,004	200,000							185,320	14,680			14,680
653001	Communication and Education (Local only)	229	179,964	58,650	238,614							-		238,614		238,614
661001	Long Range Plan - General	730	687,777	129,500	817,277			119,995				757,289	59,988			59,988
661002	Active Transportation (including safe accessible)	117	99,775	-	99,775							95,606	4,169			4,169
661005	Safe Streets and Roads for All projects (SPEARS)	40	37,503	94,317	131,820						99,368	106,420	25,400			25,400
661007	LRP Performance Measure Framework	50	51,293	198,707	250,000	231,650						231,650	18,350			18,350
661008	Bike Counter Management	200	108,980	23,208	132,188		1,768					102,749	8,139	21,300		29,439
685001	Transportation Improvement Program	425	340,391	6,500	346,891							321,429	25,462			25,462
685002	Project Development Program	20	20,517	285,000	305,517							250,661	19,856		35,000	54,856
685003	Grant Research and Development (Local Only)	159	154,976	30,000	184,976							-		124,976	60,000	184,976
685004	CIM Implementation Grants	21	19,518	100,000	119,518							18,085	1,433	100,000		101,433
		2,236	1,921,597	1,078,886	3,000,483	231,650	1,768	119,995	-	-	99,368	2,230,351	190,242	484,890	95,000	770,132
701001	Membership Services	123	149,594	-	149,594							138,614	10,980			10,980
702001	Boise County Services (Local Only)	15	13,869	-	13,869							-		13,869		13,869
702002	Elmore County Services (Local Only)	19	19,491	-	19,491							-		19,491		19,491
703001	Public Services (Local Only)	32	31,062	-	31,062							-		31,062		31,062
705001	Transportation Liaison Services	62	74,652	-	74,652							69,173	5,479			5,479
760001	Government Affairs (Local Only)	78	113,987	99,500	213,487							-		213,487		213,487
760002	Transportation Priorities Poll	31	38,269	274,601	312,870							289,906	22,965			22,965
		360	440,924	374,101	815,025	-	-	-	-	-	-	497,693	39,424	277,909	-	317,333
801001	Staff Development	117	112,582	45,000	157,582							104,318	8,264	45,000		53,264
820001	Committee Support	219	184,869	2,000	186,869							171,300	13,569	2,000		15,569
836001	Regional Travel Demand Model	52	53,345	20,000	73,345							67,961	5,384			5,384
842001	Congestion Management Process	104	106,690	-	106,690							98,859	7,831	-		7,831
842002	TSMO Study	45	46,164	353,836	400,000					370,640		370,640	29,360			29,360
842003	Smart Corridors	18	18,466	121,534	140,000				129,724			129,724	10,276			10,276
860001	Geographic Information System Maintenance	315	261,341	199,500	460,841							87,610	6,940	241,291	125,000	373,231
860002	GIS - Orthophotography processing for sales	20	16,986	-	16,986							-		16,986		16,986
TOTAL DIRECT		890	800,443	741,870	1,542,313	-	-	-	129,724	370,640	-	1,030,412	81,624	305,277	125,000	511,901
661001	CIM 2055 Carry forward	-	-	-	-		-	-				-	-			-
990001	Direct Operations/Maintenance	-	-	143,250	143,250							-	-	143,250		143,250
991001	Support Services Labor	884	-	-	-							-				-
		884	-	143,250	143,250	-	-	-	-	-	-	-	-	143,250	-	143,250
GRAND TOTAL		4,370	3,162,964	2,338,107	5,501,071	231,650	1,768	119,995	129,724	370,640	99,368	3,758,456	311,290.00	1,211,326.00	220,000.00	1,742,616.00

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
EXPENSES BY WORK PROGRAM NUMBER AND FUNDING SOURCE

WORK PROGRAM NUMBER		EXPENSES				TOTAL FUNDING SOURCES
		Work Days	Labor & Indirect Cost	Direct Cost	Total Cost	
601001	UPWP/Budget Development and Federal Assurances	75	84,507	-	84,507	84,507
620001	Demographics and Growth Monitoring	120	89,400	-	89,400	89,400
620002	Fiscal Impact Tool	50	46,996	153,004	200,000	200,000
653001	Communication and Education (Local only)	229	179,964	58,650	238,614	238,614
661001	Long Range Plan - General	730	687,777	129,500	817,277	817,277
661002	Active Transportation (including safe accessible)	117	99,775	-	99,775	99,775
661005	Safe Streets and Roads for All projects (SPEARS)	40	37,503	94,317	131,820	131,820
661007	LRP Performance Measure Framework	50	51,293	198,707	250,000	250,000
661008	Bike Counter Management	200	108,980	23,208	132,188	132,188
685001	Transportation Improvement Program	425	340,391	6,500	346,891	346,891
685002	Project Development Program	20	20,517	285,000	305,517	305,517
685003	Grant Research and Development (Local Only)	159	154,976	30,000	184,976	184,976
685004	CIM Implementation Grants	21	19,518	100,000	119,518	119,518
		2,236	1,921,597	1,078,886	3,000,483	3,000,483
701001	Membership Services	123	149,594	-	149,594	149,594
702001	Boise County Services (Local Only)	15	13,869	-	13,869	13,869
702002	Elmore County Services (Local Only)	19	19,491	-	19,491	19,491
703001	Public Services (Local Only)	32	31,062	-	31,062	31,062
705001	Transportation Liaison Services	62	74,652	-	74,652	74,652
760001	Government Affairs (Local Only)	78	113,987	99,500	213,487	213,487
760002	Transportation Priorities Poll	31	38,269	274,601	312,870	312,871
		360	440,924	374,101	815,025	815,026
801001	Staff Development	117	112,582	45,000	157,582	157,582
820001	Committee Support	219	184,869	2,000	186,869	186,869
836001	Regional Travel Demand Model	52	53,345	20,000	73,345	73,345
842001	Congestion Management Process	104	106,690	-	106,690	106,690
842002	TSMO Study	45	46,164	353,836	400,000	400,000
842003	Smart Corridors	18	18,466	121,534	140,000	140,000
860001	Geographic Information System Maintenance	315	261,341	199,500	460,841	460,841
860002	GIS - Orthophotography processing for sales	20	16,986	-	16,986	16,986
TOTAL DIRECT		890	800,443	741,870	1,542,313	1,542,313
661001	CIM 2055 Carry forward	-	-	-	-	-
990001	Direct Operations/Maintenance	-	-	143,250	143,250	143,250
991001	Support Services Labor	884	-	-	-	-
		884	-	143,250	143,250	143,250
GRAND TOTAL		4,370	3,162,964	2,338,107	5,501,071	5,501,071

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
REVISION 1 - FY2027 UNIFIED PLANNING WORK PROGRAM AND BUDGET
DIRECT EXPENSE SUMMARY

	DESCRIPTION	TOTAL DIRECT	PROFESSIONAL SERVICES (830)	EQUIPMENT / SOFTWARE (834)	TRAVEL / EVENTS / EDUCATION (840)	PRINTING (860)	OTHER (863)	PUBLIC INVOLVEMENT (864)	MEETING SUPPORT (865)	LEGAL / LOBBYING (872)	CARRY-FORWARD
620002	Fiscal impact tool	153,004	153,004								
653001	Communication and Education	58,650	29,000			700		28,950			
661001	Long Range Planning: CIM 2055	129,500	49,900			5,200		74,400			-
661005	Safe Streets and Roads for All Implementation (SPEARS)	94,317	94,317								
661007	LRP: Performance Measure Framework	198,707	198,707								
661008	Bike Counter Maintenance	23,208		23,208							
685001	Transportation Improvement Program	6,500						6,500			
685002	Project Development Program	285,000	285,000								
685003	Grant Research and Development	30,000	30,000								
685004	CIM Implementation Grants	100,000	100,000								
760001	Government Affairs	99,500	68,000		23,000	500				8,000	
760002	Transportation Priorities	274,601	274,601								
801001	Staff Development	45,000			45,000						
820001	Committee Support	2,000							2,000		
836001	Regional Travel Demand Model	20,000	20,000								
842002	TSMO Study	353,836	353,836								
842003	Smart Corridors Study	121,534	121,534								
860001	Geographic Information System Maintenance	199,500	150,000	49,500							
990001	Direct Operations / Maintenance										
	Website Maintenance	2,000	2,000								
	New/replacement hardware and software	10,000		10,000							
	Transit network planning software	24,650		24,650							
	TIP Software	20,000		20,000							
	TREDIS Renewal, CUBE Pattens software	60,000		60,000							
	AICP and APBP Webinar series	1,600			1,600						
	Membership dues for COMPASS	18,000								18,000	
	Other: board lunch, staff gifts, meeting refreshments, misc.	7,000							7,000		
	GRAND TOTAL	2,338,107	1,929,899	187,358	69,600	6,400	-	109,850	9,000	26,000	-

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
REVISION 1 - FY2027 UNIFIED PLANNING WORK PROGRAM AND BUDGET
INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY

CATEGORY	ACCOUNT CODE	FY2027	FY2027 Rev 1
Professional Services	930	65,500	65,500
Equipment Repair / Maintenance	936	-	-
Publications	943	2,500	2,500
Employee Professional Membership	945	3,500	3,500
Postage	950	600	600
Telephone	951	14,000	14,000
Building Maintenance and Reserve for Major Repairs	955	81,900	81,900
Printing	960	500	500
Advertising	962	2,000	2,000
Audit	970	25,000	25,000
Insurance	971	25,500	25,500
Legal Services	972	5,000	5,000
General Supplies	980	5,700	5,700
Computer Supplies	982	15,000	15,000
Software Subscriptions and Licensing	983	44,300	44,300
Vehicle Maintenance	991	2,000	2,000
Utilities	992	9,000	9,000
Local Travel	993	1,600	1,600
Other / Miscellaneous	995	1,000	1,000
T O T A L		304,600	304,600

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
REVISION 1 - FY2027 UNIFIED PLANNING WORK PROGRAM AND BUDGET
WORKDAY ALLOCATION SUMMARY

	WORK PROGRAM DESCRIPTION	LEAD STAFF	DIRECTORS	PLANNING	RESOURCE DEVELOPMENT	TECHNICAL SERVICES	COMMUNICATIONS	OPERATIONS	TOTAL
601001	UPWP/Budget Development and Federal Assurances	MS	32	-	5	4	3	31	75
620001	Demographics and Growth Monitoring	AM	-	85	-	30	5	-	120
620002	Fiscal Impact Tool	AM	-	25	-	25	-	-	50
653001	Communication and Education (Local only)	AL	8	9	8	6	198	-	229
	Long-Range Planning	AM	-	-	-	-	-	-	-
661001	Long Range Plan - General	AM	10	525	12	80	103	-	730
661002	Active Transportation (including safe accessible)	AM	-	117	-	-	-	-	117
661005	Safe Streets and Roads for All projects (SPEARS)	HM	-	10	-	30	-	-	40
661007	LRP Performance Measure Framework	MW	-	20	-	30	-	-	50
661008	Bike Counter Management	AM	-	200	-	-	-	-	200
	Resource Development/Funding		-	-	-	-	-	-	-
685001	Transportation Improvement Program	TT	12	-	353	20	40	-	425
685002	Project Development Program	MC	-	-	20	-	-	-	20
685003	Grant Research and Development (Local Only)	MC	5	-	147	-	7	-	159
685004	CIM Implementation Grants	MC	-	-	21	-	-	-	21
TOTAL PROJECTS			67	991	566	225	356	31	2,236
701001	Membership Services	MW	50	7	15	45	6	-	123
702001	Boise County Services (Local Only)	TT	-	-	15	-	-	-	15
702002	Elmore County Services (Local Only)	TT	-	-	4	10	5	-	19
703001	Public Services (Local Only)	MW	-	-	-	30	2	-	32
705001	Transportation Liaison Services	TT	25	13	7	-	17	-	62
760001	Government Affairs (Local Only)	AL	65	-	-	-	13	-	78
760002	Transportation Priorities Poll	CR	12	6	-	6	7	-	31
TOTAL SERVICES			152	26	41	91	50	-	360
801001	Staff Development	MS	18	38	22	15	16	8	117
820001	Committee Support	AL	10	27	24	10	148	-	219
836001	Regional Travel Demand Model	MW	-	-	-	52	-	-	52
842001	Congestion Management Process	MW	-	-	-	104	-	-	104
842002	TSMO Study	MW	-	-	-	45	-	-	45
842003	Smart Corridors	MW	-	-	-	18	-	-	18
860001	Geographic Information System Maintenance	EA	-	-	-	315	-	-	315
860002	GIS - Orthophotography processing for sales	EA	-	-	-	20	-	-	20
TOTAL SYSTEM MAINTENANCE			28	65	46	579	164	8	890
TOTAL DIRECT			247	1,082	653	895	570	39	3,486
990001	Direct Operations / Maintenance	MS	-	-	-	-	-	-	-
991001	Support Services Labor	MS	213	68	37	25	120	421	884
999001	Indirect Operations/Maintenance	MS	-	-	-	-	-	-	-
TOTAL INDIRECT/OVERHEAD			213	68	37	25	120	421	884
TOTAL LABOR			460	1,150	690	920	690	460	4,370

Check History Report
Sorted By Vendor Name
Activity From: 8/6/2026 to 9/30/2026

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: BEFORET Before The Movie, Inc.					
A	ICCU - Checking	E000001958	9/18/2026	580.00	Electronic Payment
		Vendor Before The Movie, Inc. Total:		580.00	
Vendor Number: BARTON Benjamin Barton					
A	ICCU - Checking	E000001946	8/20/2026	1,500.00	Electronic Payment
		Vendor Benjamin Barton Total:		1,500.00	
Vendor Number: BENTLEY Bentley Systems. Inc.					
A	ICCU - Checking	E000001959	9/18/2026	20,680.00	Electronic Payment
		Vendor Bentley Systems. Inc. Total:		20,680.00	
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E000001951	8/20/2026	34,963.94	Electronic Payment
A	ICCU - Checking	E000001966	9/18/2026	35,858.94	Electronic Payment
		Vendor Boise Municipal Health Care Total:		70,822.88	
Vendor Number: MOORE Brent Moore					
A	ICCU - Checking	E000001962	9/18/2026	875.33	Electronic Payment
		Vendor Brent Moore Total:		875.33	
Vendor Number: CONSOR Consor					
A	ICCU - Checking	E000001953	9/4/2026	6,232.07	Electronic Payment
		Vendor Consor Total:		6,232.07	
Vendor Number: ECOCOUN Eco Counter					
A	ICCU - Checking	E000001960	9/18/2026	3,277.56	Electronic Payment
		Vendor Eco Counter Total:		3,277.56	
Vendor Number: ZEMPOWE Empower					
A	ICCU - Checking	W000000986	8/20/2026	6,933.22	Wire Transfer
A	ICCU - Checking	W000000992	9/4/2026	6,985.10	Wire Transfer
A	ICCU - Checking	W000000998	9/18/2026	7,117.16	Wire Transfer
		Vendor Empower Total:		21,035.48	
Vendor Number: ESRI ENVIRONMENTAL SYSTEMS RESEARCH					
A	ICCU - Checking	E000001961	9/18/2026	31,500.00	Electronic Payment
		Vendor ENVIRONMENTAL SYSTEMS RESEARCH Total:		31,500.00	
Vendor Number: GOODHEA Good Heart Technology, Incorporated					
A	ICCU - Checking	E000001954	9/4/2026	120.00	Electronic Payment
		Vendor Good Heart Technology, Incorporated Total:		120.00	
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	W000000989	8/20/2026	1,165.96	Wire Transfer
A	ICCU - Checking	W000001001	9/18/2026	1,165.96	Wire Transfer
		Vendor HARTFORD Total:		2,331.92	
Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION					
A	ICCU - Checking	0000007811	9/4/2026	7,492.73	Auto
		Vendor IDAHO CENTRAL CREDIT UNION Total:		7,492.73	
Vendor Number: ZIDCHI IDAHO CHILD SUPPORT RECEIPTING					
A	ICCU - Checking	0000007802	8/20/2026	57.00	Manual
A	ICCU - Checking	0000007810	9/4/2026	57.00	Manual
A	ICCU - Checking	0000007814	9/18/2026	57.00	Manual
		Vendor IDAHO CHILD SUPPORT RECEIPTING Total:		171.00	
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	0000007803	8/18/2026	1,011.76	Auto
A	ICCU - Checking	0000007815	9/15/2026	856.81	Auto
		Vendor IDAHO POWER CO. Total:		1,868.57	
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	0000007804	8/18/2026	1,402.77	Auto
A	ICCU - Checking	0000007812	9/4/2026	113.02	Auto

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	0000007816	9/15/2026	236.50	Auto
		Vendor IDAHO PRESS-TRIBUNE Total:		1,752.29	
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W000000988	8/20/2026	5,551.00	Wire Transfer
A	ICCU - Checking	W000001000	9/18/2026	5,658.00	Wire Transfer
		Vendor IDAHO STATE TAX COMMISSION Total:		11,209.00	
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	0000007805	8/18/2026	23.69	Auto
A	ICCU - Checking	0000007817	9/15/2026	23.69	Auto
		Vendor INTERMOUNTAIN GAS CO. Total:		47.38	
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W000000984	8/20/2026	18,524.76	Wire Transfer
A	ICCU - Checking	W000000990	9/4/2026	19,412.35	Wire Transfer
A	ICCU - Checking	W000000996	9/18/2026	19,052.92	Wire Transfer
		Vendor INTERNAL REVENUE SERVICE Total:		56,990.03	
Vendor Number: KELLER Keller Associates, Inc.					
A	ICCU - Checking	0000007806	8/18/2026	1,105.00	Auto
		Vendor Keller Associates, Inc. Total:		1,105.00	
Vendor Number: KIMLEY Kimley Horn					
A	ICCU - Checking	E000001955	9/4/2026	15,892.53	Electronic Payment
		Vendor Kimley Horn Total:		15,892.53	
Vendor Number: KITTELS Kittelson & Associates, Inc.					
A	ICCU - Checking	E000001956	9/4/2026	24,173.75	Electronic Payment
		Vendor Kittelson & Associates, Inc. Total:		24,173.75	
Vendor Number: MCCLATC McClatchy Company					
A	ICCU - Checking	0000007807	8/18/2026	1,205.97	Auto
		Vendor McClatchy Company Total:		1,205.97	
Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)					
A	ICCU - Checking	W000000987	8/20/2026	129.28	Wire Transfer
A	ICCU - Checking	W000000999	9/18/2026	129.28	Wire Transfer
		Vendor NCPERS Group Life Ins. (M605) Total:		258.56	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	0000007808	8/18/2026	71.52	Auto
A	ICCU - Checking	0000007813	9/4/2026	145.27	Auto
		Vendor Office Depot Total:		216.79	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W000000985	8/20/2026	14,377.65	Wire Transfer
A	ICCU - Checking	W000000991	9/4/2026	14,928.07	Wire Transfer
A	ICCU - Checking	W000000997	9/18/2026	14,743.94	Wire Transfer
		Vendor PUBLIC EMPLOYEES RETIREMENT Total:		44,049.66	
Vendor Number: SAGE Sage Software, Inc.					
A	ICCU - Checking	W000000995	9/8/2026	6,699.25	Wire Transfer
		Vendor Sage Software, Inc. Total:		6,699.25	
Vendor Number: SYRINGA Syringa Networks, LLC					
A	ICCU - Checking	E000001963	9/18/2026	2,189.22	Electronic Payment
		Vendor Syringa Networks, LLC Total:		2,189.22	
Vendor Number: TOTALCA TotalCare IT, Inc.					
A	ICCU - Checking	E000001947	8/20/2026	1,968.12	Electronic Payment
A	ICCU - Checking	E000001957	9/4/2026	5,778.45	Electronic Payment
		Vendor TotalCare IT, Inc. Total:		7,746.57	
Vendor Number: TREAVA TREASURE VALLEY COFFEE					
A	ICCU - Checking	E000001948	8/20/2026	172.70	Electronic Payment

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E000001964	9/18/2026	172.70	Electronic Payment
		Vendor TREASURE VALLEY COFFEE Total:		345.40	
Vendor Number: TREASLI Treasure Valley Litho					
A	ICCU - Checking	0000007818	9/15/2026	80.00	Auto
		Vendor Treasure Valley Litho Total:		80.00	
Vendor Number: VERIZON Verizon					
A	ICCU - Checking	0000007809	8/18/2026	38.45	Auto
A	ICCU - Checking	0000007819	9/15/2026	38.45	Auto
			Vendor Verizon Total:	76.90	
Vendor Number: WESTERB Westerberg, Aston & Associates					
A	ICCU - Checking	E000001949	8/20/2026	4,000.00	Electronic Payment
		Vendor Westerberg, Aston & Associates Total:		4,000.00	
Vendor Number: WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E000001950	8/20/2026	148.80	Electronic Payment
A	ICCU - Checking	E000001965	9/18/2026	30.40	Electronic Payment
		Vendor WESTERN TROPHY & ENGRAVING Total:		179.20	
Vendor Number: BOE Xerox Business Solutions LLC XBS West					
A	ICCU - Checking	E000001952	9/4/2026	2,031.46	Electronic Payment
		Vendor Xerox Business Solutions LLC XBS West Total:		2,031.46	
			Report Total:	348,736.50	