



Selkirks - Pend Oreille Transit Authority

31656 HWY 200, Box 8 Ponderay, ID 83852 (mailing address)

31656 HWY 200, Suite 102 Ponderay, ID 83852 (physical address)

208-263-3774

Public Notice of *Regular Board Meeting*

11:00 am, Thursday, September 17, 2026

City of Ponderay, 278 Fourth Street Ponderay, ID 83852

Zoom Meeting ID: 812 2523 0356

Passcode: 048119

Agenda

1. Call to Order and Roll Call
2. Public Hearing for proposed SPOT 2026-2027 budget
3. Public comment period for items not on the agenda (including questions from the press)
4. Approval of Minutes
 - a. Action Item: Approve Minutes of the August 20, 2026 SPOT Bus Board meeting.
5. Financial Reports
 - a. Action Item: Accept Financial Reports for August 2026
 - b. Action Item: Approve Payment of Prepaid Bills and Outstanding Bills
6. Staff Reports
 - a. Ridership
 - b. Operations
7. Committee Reports
 - a. Boundary County Service Development Committee
 - b. Finance Committee
 - c. Safety Advisory Committee
8. Action and Discussion Items:
 - a. Action/Discussion Item: Adopt FY 2026-2027 Budget
 - b. Action/Discussion Item: Approve sale of buses/dispose of surplus property.
 - c. Action/Discussion/Consideration Item: Approve Alpine Summit CPAs Audit Engagement Letter
 - i. Authorize signers
 - d. Action/Discussion/Consideration Items: Financial considerations
9. Comments from the Chair and Board Members
10. Adjournment

Note: Public information on agenda items is available from the SPOT office at 31656 Highway 200 Suite 102, Ponderay, ID or call (208) 263-3774. Any person needing special accommodation at the above noticed meeting should contact SPOT three days prior to the meeting at (208) 263-3774.

**MEETING MINUTES
SPOT**



**SELKIRKS PEND OREILLE TRANSIT
August 20, 2026**

Kim Bledsoe CALLED THE MEETING TO ORDER AT 11:04 A.M.

PRESENT: Colleen Culwell, Donna Griffin, Kim Bledsoe, Lester Pinkerton, Rick Larkin, Ron Smith.

Not present: Erik Brubaker, Mindy Stearns, Zale Palmer.

Public Comment Period: No comments.

MINUTES: Approve minutes of the July 16, 2026 regular meeting.

Motion to approve the minutes of the July 16, 2026 regular meeting as submitted. Rick Larkin/ Lester Pinkerton. All in favor. Approved

FINANCIAL REPORTS:

Accept July 2026 financial reports and the payment of the prepaid and outstanding bills.

Motion to accept July 2026 financial reports. Lester Pinkerton/ Rick Larkin. All in favor. Approved

Motion to approve the payment of the prepaid and outstanding bills. Rick Larkin/ Kim Bledsoe. All in favor. Approved

STAFF REPORTS:

Ridership: Donna Griffin reported service was provided for The Festival at Sandpoint. None of the shows were sold out and the last two were cancelled due to poor air quality. SPOT also provided service for the Dover Festival. Para Transit rides have increase over 300 in a year – averaging 45-50 per month. The Boundary service ridership was lower than previous month and also lower than same month last year. We didn't have as many 4H riders as in the past, possibly due to change in leadership there. Labor costs have been higher due to the special events and the Long Bridge Shuttle service. Ridership numbers for the Boundary County Fair are not available yet.

Operations: Donna Griffin reported SPOT provided service to the Boundary County Fair and the Snyder Guard Station tour. There was an accident in the Boundary County fairground parking lot. The bus was trying to turn around in a tight space. Need better options to avoid having to turn around. ITD approved all of our grant requests totaling \$4.4 million. We are still waiting on the award letters. Still no word on the allocation of the CARES 4-bus grant awarded to SPOT in 2024. Holding off on ordering the buses until the grant allocation has been confirmed. We do have a 5339 grant for new buses that could be used, but that would require matching funds. Four of the Mountain Buses will be put up for sale soon. The proceeds that we are allowed to keep from those sales will be set aside as capital match funds. We are receiving some requests for service to the Sagle area, along with other areas and the VA. We need to revisit with Bonner County funding for these service requests. Looking into funding possibilities through the VA, Medicare/ Medicaid. With the increased Para Transit demand, we are needing to add another para bus and driver to meet the demand and safety issues due to trying to meet the schedule. Curb to curb service in Boundary

County may not be sustainable. Will need to consider switching to a fixed route in the future. Need to look into issues transporting unaccompanied minors – confirming with ICRMP and review of SPOT policy.

COMMITTEE REPORTS:

- A. Boundary County Service Development Committee:** Covered in staff reports above.
- B. Finance Committee:** Donna reported the finance reports for July were reviewed along with the proposed budget for 2026/2027. The financials reflect the increase in labor and fuel costs. The match for the Long Bridge Shuttle Service has been submitted to ITD for payment. Sandpoint and Ponderay have verified their match amounts for next year. We still need to raise additional funds to cover the shortfall. Donna and Colleen met with SPOT's attorney to discuss setting up "Friends of SPOT". We are looking into the feasibility of proceeding with it, which would hopefully open up more funding options as a non-profit.
- C. Safety Advisory Committee:** Lance reported he has concerns about safety with drivers trying to maintain tight schedules. We are having issues with a few drivers. One driver was terminated. Another bus shelter was vandalized. Maintenance issues with buses had us down to only one reserve bus for a while. Kim Bledsoe asked Lance to prepare a written report each month with more details to allow board members to review prior to the meeting.

ACTION & DISCUSSION ITEMS:

- A. Action Item: 2026 – 2027 Budget.**
The proposed budget for 2026/2027 was distributed. Showing around \$36,000 needed in additional match funding.
Motion to approve the 2026/2027 budget and proceed with public notice and posting. Lester Pinkerton/ Rick Larkin. All in favor. Approved.
- B. Executive Session.**
Motion to enter into executive session pursuant to Idaho Code 74-206 (1)(a) & (b) to consider the evaluation, dismissal or disciplining of or to hear complaints or charges brought against a public officer, employee, staff member or individual agent. Rick Larkin/ Lester Pinkerton. All in favor. Approved.
No actions taken during executive session. Returned to regular meeting at 12:33 pm.
- C. Action Item: Financial Considerations –**
The Festival at Sandpoint was invoiced for services provided at their event at the rate of \$550 per night. The last two concerts were cancelled due to poor air quality. The Festival is asking for an adjustment to their invoice. SPOT was already providing service on Saturday night before they decided to cancel the event. The driver stayed onsite to make sure everyone had a ride before leaving. The Sunday event was cancelled with adequate notice. Our understanding is that The Festival was issuing refunds for tickets purchased online.
Motion to approve a \$550 reduction to The Festival's invoice. Rick Larkin/ Kim Bledsoe. All in favor. Approved.

Comments from the Chair and Board Members – Lance did a great job providing service to the Dover event. We need to work with the Boundary Fair Board on a better traffic flow for next year to avoid having to turn around.

Meeting adjourned 12:40 p.m.

Selkirks-Pend Oreille Transit Authority
Summarized Balance Sheet
As of August 31, 2026

ASSETS	Bonner County	Boundary County	Total
Current Assets			
Checking/Savings	369,634.59	32,021.29	401,655.88
Accounts Receivable	13,722.35	0.00	13,722.35
Grant Funds Receivable	123,416.80	10,887.00	134,303.80
Total Other Current Assets	33,163.00	2,461.00	35,624.00
Total Current Assets	539,936.74	45,369.29	585,306.03
Total Fixed Assets	1,712,343.11	72,702.87	1,785,045.98
TOTAL ASSETS	2,252,279.85	118,072.16	2,370,352.01
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities	60,052.29	4,862.75	64,915.04
Equity	2,192,227.57	113,209.41	2,305,436.98
TOTAL LIABILITIES & EQUITY	2,252,279.86	118,072.16	2,370,352.02

09:53 AM
09/12/26
Accrual Basis

Selkirks-Pend Oreille Transit Authority
Summary Profit & Loss Budget vs. Actual
August 2026

	Bonner County		Boundary County		Mountain Route		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total Income	76,131.35	65,949.92	6,840.00	3,567.99	3,678.00	260,216.84	86,649.35	329,734.75
Expenses:								
Administration	13,559.53	15,422.74	531.47	1,139.75	486.17	565.87	14,577.17	17,128.36
Operations	94,722.71	106,651.98	10,409.52	6,206.17	13,108.72	0.00	118,240.95	112,858.15
Preventative Maintenance	6,317.48	10,242.20	583.06	412.43	3,304.16	0.00	10,204.70	10,654.63
Total Expenses	114,599.72	132,316.92	11,524.05	7,758.35	16,899.05	565.87	143,022.82	140,641.14
Net Ordinary Income	-38,468.37	-66,367.00	-4,684.05	-4,190.36	-13,221.05	259,650.97	-56,373.47	189,093.61
Other Income/Expense	-1,467.17	-15,556.78	0.00	0.00	0.00	-258,907.00	-1,467.17	-274,463.78
Net Income	-39,935.54	-81,923.78	-4,684.05	-4,190.36	-13,221.05	743.97	-57,840.64	-85,370.17

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09:53 AM
09/12/26
Accrual Basis

**Selkirks-Pend Oreille Transit Authority
Summary Profit & Loss Budget vs. Actual
October 2025-August 2026**

	Bonner County		Boundary County		Mountain Route		Total	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total Income	840,565.39	1,517,479.94	69,019.00	62,921.15	228,662.54	633,314.35	1,138,246.93	2,213,715.44
Expenses:								
Administration	138,459.25	186,336.53	10,814.46	14,081.02	4,943.06	36,245.51	154,216.77	236,663.06
Operations	551,776.21	589,945.60	53,163.57	38,190.41	136,123.72	150,000.00	741,063.50	778,136.01
Preventative Maintenance	84,456.71	118,437.01	2,953.50	5,603.30	58,909.72	171,721.75	146,319.93	295,762.06
Total Expenses	774,692.17	894,719.14	66,931.53	57,874.73	199,976.50	357,967.26	1,041,600.20	1,310,561.13
Net Ordinary Income	65,873.22	622,760.80	2,087.47	5,046.42	28,686.04	275,347.09	96,646.73	903,154.31
Other Income/Expense	-8,529.85	-680,409.17	-1,030.00	0.00	0.00	-258,907.00	-9,559.85	-939,316.17
Net Income	57,343.37	-57,648.37	1,057.47	5,046.42	28,686.04	16,440.09	87,086.88	-36,161.86

- (0.00)

Selkirks-Pend Oreille Transit Authority
Paid Bills Detail
As of August 26, 2026

	Type	Date	Num	Open Balance
Brown's Northside Machine & Gear, Inc.				
	Bill	08/17/2026	W 52480	3,167.98
Total Brown's Northside Machine & Gear, Inc.				3,167.98
Coleman Oil				
	Bill	08/09/2026	CP-0434047	2,649.94
	Bill	08/16/2026	CP-0436192	2,419.19
	Bill	08/23/2026	CP-0437217	2,234.71
Total Coleman Oil				7,303.84
Elite Tire & Suspension/Big Brand				
	Bill	08/11/2026	5003-9996652	1,453.80
	Bill	08/11/2026	5003-10007697	148.80
Total Elite Tire & Suspension/Big Brand				1,602.60
III-A Trust				
	Bill	08/20/2026	3679	2,400.00
Total III-A Trust				2,400.00
KG&T Septic, Inc.				
	Bill	08/17/2026	65787	145.00
Total KG&T Septic, Inc.				145.00
Ziply Fiber - BF				
	Bill	08/13/2026		39.10
Total Ziply Fiber - BF				39.10
TOTAL				14,658.52

Selkirks-Pend Oreille Transit Authority
Paid Bills Detail
As of September 11, 2026

	Type	Date	Num	Open Balance
5th Avenue Car Wash				
	Bill	09/06/2026	1110	26.55
Total 5th Avenue Car Wash				26.55
AT&T Mobility				
	Bill	08/23/2026	09012026DM	74.22
	Bill	08/23/2026	09012026	409.73
Total AT&T Mobility				483.95
Bonner County Daily Bee				
	Bill	08/31/2026	Budget legal	82.52
Total Bonner County Daily Bee				82.52
Coleman Oil				
	Bill	08/30/2026	CP-0438260	2,634.18
	Bill	08/31/2026	CP-0441442	395.48
	Bill	09/06/2026	CP-0445641	1,823.95
Total Coleman Oil				4,853.61
Elite Tire & Suspension/Big Brand				
	Bill	08/21/2026	5003-10103792	176.98
	Bill	09/04/2026	5003-10243350	180.70
	Bill	09/08/2026	5003-10283723	206.98
Total Elite Tire & Suspension/Big Brand				564.66
First Bankcard				
	Bill	08/27/2026		2,044.58
Total First Bankcard				2,044.58
Lake City Law Group PLLC				
	Bill	08/31/2026	47613	800.00
Total Lake City Law Group PLLC				800.00
Mountain Ledgers				
	Bill	08/31/2026	9197	1,062.50
Total Mountain Ledgers				1,062.50
Napa Auto Parts				
	Bill	08/26/2026	296813	16.88
	Bill	09/04/2026	298119	14.78
	Bill	09/04/2026	298121	127.30
Total Napa Auto Parts				158.96
Pressure Clean Services, Inc.				
	Bill	08/21/2026	19681	120.00
Total Pressure Clean Services, Inc.				120.00
Spokane Testing Solutions				
	Bill	08/25/2026	21755	230.00
Total Spokane Testing Solutions				230.00
Ziply Fiber				
	Bill	08/22/2026		293.59
Total Ziply Fiber				293.59
TOTAL				10,720.92

11:16 AM

09/12/26

Selkirks-Pend Oreille Transit Authority
Unpaid Bills Detail
As of September 12, 2026

Type	Date	Num	Open Balance
Absolute Drug Testing, LLC			
Credit	08/11/2026	Cashed replacemt ck	-405.00
Bill	08/31/2026	1112	65.00
Bill	08/31/2026	1111	275.00
Total Absolute Drug Testing, LLC			-65.00
Bryson Sales & Service, Inc.			
Bill	04/19/2026	410312	246.10
Total Bryson Sales & Service, Inc.			246.10
ICRMP			
Bill	08/24/2026	19141-2027-1	29,958.00
Total ICRMP			29,958.00
Northern Lakes Chiropractic Clinic PC			
Bill	09/09/2026	598	175.00
Total Northern Lakes Chiropractic Clinic PC			175.00
TOTAL			30,314.10



SELKIRKS PEND OREILLE TRA
DONNA M. GRIFFIN
Account number ending in 2396
For billing cycle ending 08/27/2026

New Balance	Minimum Payment	Payment Due
\$2,044.58	\$40.89	09/25/2026

Your Account Summary

Previous Balance	\$501.44
Payments	-\$501.44
Other Credits	\$0.00
Purchases	\$2,044.58
Balance Transfers	\$0.00
Cash Advances	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$2,044.58
Statement Closing Date	08/27/26
Days in Billing Cycle	30
Total Credit Limit	\$10,000.00
Available Credit	\$7,955.00
Cash Limit	\$2,000.00
Available Cash	\$2,000.00

Your Payment Information

New Balance	\$2,044.58
Minimum Payment Due	\$40.89
Past Due Amount	\$0.00
Payment Due Date	09/25/2026

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- Monitor monthly expenses

Log in today to explore all the online possibilities!

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Please read entire statement for additional important information about your account.



Account Number XXXX-XXXX-XXXX-2396

New Balance	Minimum Payment	Payment Due
\$2,044.58	\$40.89	09/25/2026

Amount Enclosed:

\$

.

Make checks payable to FNBO or pay online at [card.fnbo.com](#).

SELKIRKS PEND OREILLE TRA
DONNA M. GRIFFIN
31656 HIGHWAY 200
BOX 8
PONDERAY, ID 83852-0008

FNBO
P.O. Box 2818
Omaha, NE 68103-2818

☐ **Change of Address?** If yes, please complete the reverse side of the form.

498865626067239600000000040890000000204458

Payment Requirements: Payments must be (1) accompanied by the bottom portion of the first page of this billing statement; (2) received no later than 5:00 p.m. (Central Time) on the Payment Due Date at the location we have specified for receipt of your payment, (3) made only by one check or money order with the account number listed thereon if your payment is made by mail, (4) made in U.S. Dollars, and (5) sent in the enclosed envelope to the P.O. Box specified on the top of the front of this statement. If we accept a payment that does not comply with these requirements, there may be a delay in crediting your account, which may result in additional interest and fees. If your payment is returned unpaid by your bank for insufficient funds, we may re-present your check electronically. If you want to make a single payment on multiple accounts, please contact Commercial Card Customer Service for specific instructions.

Credit Limits: Only the "Cash Limit" portion of your Credit Limit is available for cash advances. "Available Credit" or "Available Cash" refers to the part of your Credit Limit or Cash Limit that was available as of this billing statement's closing date and may not reflect overlimit or credit balance amounts. We may raise or lower your Credit Limit and/or Cash Limit at any time and may restrict the amount that is available for Balance Transfers. After we credit a payment to your account, there may be a delay before it operates to restore your Available Credit or Available Cash. There may be a delay in restoring your Available Credit until we determine a payment is unlikely to be returned for insufficient funds or for some other reason. If an individual Credit Limit has not been established for an account by the Company, its authorized representative or the account owner, the Credit Limit disclosed on statements for any such account may disclose an amount up to the Credit Limit of the Company's account (which may not accurately reflect the actual Credit Limit available for the Company's account).

Errors, Questions and Charges Not Recognized:

- Merchants may bill under different names and/or locations. If possible, verify the dollar amount to a sales receipt.
- When returning merchandise through the mail, always request a returned receipt.
- Be sure to obtain a cancellation number when canceling lodging reservations.
- Regarding problems with goods or services, first attempt to resolve with the merchant.

Liability for Unauthorized Use: If you notice the loss or theft of your credit card or a possible unauthorized use of your card, you should write to us immediately at P.O. Box 3696 Omaha, NE 68103-0696 or the facsimile number 402-602-6098 or call us at 1-800-688-7070. If we issue less than ten cards: (1) You will not be liable for any unauthorized use that occurs after you notify us; (2) You may, however, be liable for unauthorized use that occurs before your notice to us; and (3) In any case, your liability will not exceed \$50. If we issue ten or more cards, the Company, its authorized representative and/or the account owner shall be liable for any and all unauthorized use thereof.

Information Provided to Credit Bureaus: Information about your account is periodically provided to one or more credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report. If you think any information regarding you or your account is inaccurate, write to us on a separate sheet at: P.O. Box 3412, Omaha, NE 68103-0412.

SMBUS/ESCOM

To ensure accuracy, please print clearly using uppercase letters and numbers only.
Please do not use red ink, a gel pen or pencil.

Cardholders can change their address and add contact information online.

Change of Address, Phone or Email

Address _____	Home Phone _____
Apt/Bldg # _____	Work Phone _____
City _____	Cell Phone _____
State, ZIP _____	Email Address _____

If you have a Credit Card for business purposes, and are requesting an address change, we may request additional information.



SELKIRKS PEND OREILLE TRA
DONNA M.GRIFFIN
Account number ending in 2396
Transactions for billing cycle ending 08/27/26

CURRENT POINT BALANCE

18,112

You earn 5 points per \$1 spent on qualifying Business Expenses (up to \$25,000 during a period of 12 billing cycles. After \$25,000, earn 1 point per \$1 spent); 2 points per \$1 spent on qualifying Gas and Dining Purchases (up to \$25,000 during a period of 12 billing cycles. After \$25,000, earn 1 point per \$1 spent); and 1 point per \$1 spent on other purchases.

Point activity summary for the period covered by this statement:

- 1,787 Regular points earned this month
- 1,289 Business Expense points earned this month
 - 0 Gas and Dining points earned this month
 - 0 Bonus points earned this month
- 3,076 Total points earned this month
 - 0 Points redeemed this month
- 18,112 Current point balance

Points that will be expiring on your next statement closing date.....0

Keep using your card to increase your rewards total. The more you purchase, the more rewards you earn!

Review your Reward Terms and Conditions for details including earning, redemption, expiration, or forfeiture.

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TRANSACTION DETAIL

Transactions				
Trans Date	Post Date	Reference Number	Transaction Description	Credits (CR) and Debits
08-01	08-03	24204296213001665945225 2	Google Workspace_spotbus. 650-2530000 CA	\$50.40
08-01	08-03	24226386214027921071060	WAL-MART #2485 PONDERAY ID	\$901.83
08-02	08-03	24430996214844736755705 7	MICROSOFT*STORE MSBILL.INFO WA	\$99.00
08-07	08-10	24692166219405016192403 2	HP *INSTANT INK 855-785-2777 CA	\$106.99
08-07	08-10	24137466220001666056008	USPS PO 1572750852 PONDERAY ID	\$16.40
08-07	08-10	24431066220482622519910	STAPLES 0572 PONDERAY ID	\$83.28
08-07	08-10	24692166220405653294071	THE HOME DEPOT 1810 PONDERAY ID	\$202.89
08-13	08-14	24011346225100143230838 2	ZOOM.COM 888-799-9666 ZOOM.US CA	\$16.99
08-14	08-14	74418006226027555073393	PAYMENT - THANK YOU	\$501.44 CR
08-23	08-25	24431066236492458050932 7	ALASKA AIR 0272156703350 SEATTLE WA	\$566.80

Fees Charged		Interest Charged	
Total Fees for this period	\$0.00	Interest Charge on Purchases	\$0.00
		Interest Charge on Cash Advances	\$0.00
		Interest Charge on Balance Transfers	\$0.00
		Total Interest for this Period	\$0.00

Charge Summary Your Annual Percentage Rate (APR) is the annual interest rate on your account (v) Variable rate (f) Fixed rate

	Annual Percentage Rate (APR)	Special Offer or Eligible Purchases APR Expiration Date	Balance Subject to Interest Rate	Days Rate Used	Interest Charge
Purchases	23.49% (v)	NA	\$1,613.54	30	\$0.00
Cash Advance	28.74% (v)	NA	\$0.00	30	\$0.00

2026 Total Year-to-Date

Total Fees Charged in 2026	\$0.00
Total Interest Charged in 2026	\$0.00

Contact Information

Contact us online
card.fnbo.com

Talk To Us
800-819-4249
We accept calls made through
relay services (dial 711)

Mail Payments To
FNBO
P.O. Box 2818
Omaha, NE 68103-2818



Selkirks - Pend Oreille Transit Authority
31656 HWY 200, Box 8 Ponderay, ID 83852 (mailing address)
31656 HWY 200, Suite 102 Ponderay, ID 83852 (physical address)
208-263-3774

SPOT Agenda Item Summaries

Meeting Date: September 17, 2026
Agenda Item: 7a.
From: Donna Griffin
Topic: FY 2026-2027 Budget
Background: Adopt the budget for FY 2026 - 2027.

Meeting Date: September 17, 2026
Agenda Item: 7b.
From: Donna Griffin
Topic: Sale of buses/dispose of surplus property.
Background: Confirm sale/dispose of buses MT 31, MT 32, MT 33, and MT 34. See detailed descriptions attached.

Meeting Date: September 17, 2026
Agenda Item: 7c.
From: Donna Griffin
Topic: Approve the Alpine Summit CPAs Audit Engagement Letter. Authorize signers.
Background: Attached is the audit engagement letter authorizing Alpine Summit CPA's to conduct the audit for the current year.

Meeting Date: September 17, 2026

Agenda Item: 7d.

From: Donna Griffin

Topic: Financial considerations

Background: Discuss financial considerations.

Boundary County SPOT Bus Ridership August 2026

DATE	MON	TUE	WED	Bonner County THURS	w/ Moyie FRI	Saturday	TOTAL
8/1/2026	0	0	0	0	0		0
8/2/2026	5	15	12	2	13		47
8/9/2026	2	8/10	12/10	30/25	13/49	48/22	229
8/16/2026	0	11	8	30	19		68
8/23/2026	2	12	13	24	17		68
8/30/2026	6	0	0	0	0		6

Orange = BC Fair

August Total	15	56	55	111	111	70	418
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Boundary County to Ponderay & Sandpoint = 81

Local (15+56+55+30+111+70) = 337

Total = 418

DATE	Sunset	Rest	County	Moyie	Mon, Tues, Wed, Fri, Sat. Seniors	Thursday Bonner County Seniors	Senior Totals
8/2/2026	0	2	9	6	33	2	35
8/9/2026	0	0	12	6	67	24	91
8/16/2026	0	0	13	8	28	28	56
8/23/2026	0	0	9	6	50	24	74
8/30/2026	0	0	0	0	6	0	6

August Total	0	2	43	26	184	78	262
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SPOT Ridership

2026	Bonner Co. Fixed	Bonner Co. Paratransit	Boundary Co. Demand	Mountain Route	Total	Shuttles 2026
26-Jan	4,791	564	211	21120	26,686	Festival at Sandpoint July 30, 31. Aug. 1, 2, 5, 6, 7. Cancel Aug. 8, 9
26-Feb	4,734	533	163	18144	23,574	
26-March	4,546	648	206	10932	16,332	
26-April	3294	686	260	707	4947	
26-May	3402	720	235	LB Shuttle	4357	
26-June	3300	744	275	158	4477	Boundary Cou. Fair Aug.11-15 142
26-July	4976	686	219	198	6,079	
26-August	4335	729	418		5,482	
Total to Date	33,378	5,310	1,987	50,903/356	91,934	
2025	Grand Total			(since 2011)	1,484,166	
25-Jan	5,087	629	223	23,735	29,674	Snyder Guard Station Aug.15 22
25-Feb	4,315	575	188	22,091	27,169	
25-March	4,716	568	222	15,863	21,369	Dover Comm. Fest. Aug 15. 43
25-April	4,035	616	310	4,039	9,000	
25-May	4,226	591	335	0	5,136	Ponderay Neighbor Day Aug. 29 19
25-June	4,153	677	288	0	5,118	
25-July	6,300	667	333	430	7,730	Long Bridge Shuttle June 12 – July 15 56
25-August	5,332	639	332	2,070	8,373	
25-Sept	3,725	700	239	277	4,941	
25-Oct	3,802	618	229	0	4,649	
25-Nov	3,595	597	178	0	4,370	
25-Dec	4,133	602	209	13,116	18,060	
2025 Totals	53,419	7,479	3,086	81,621	145,605	
2024	Fixed	Para	Boundary Co.	Mountain	Total	
24-Jan	6,304	474	153	20,659	27,590	
24-Feb	6,378	569	170	20,925	28,042	
24-March	5,961	580	232	15,169	21,942	
24-April	4,657	667	200	3,807	9,331	
24-May	4,454	621	237	0	5,312	
24-June	4,014	668	198	0	4,880	
24-July	5,851	587	191	338	6,967	
24-August	6,548	604	218	560	7,930	
24-Sept	4,198	606	191	1,428	6,423	
24-Oct	4,216	708	200	0	5,124	
24-Nov	3,983	559	153	5,068	9,763	
24-Dec	4,580	484	162	24,384	29,610	
2024 Totals	61,144	7,127	2,305	92,338	162,914	
2023	Fixed	Para	Boundary Co.	Mountain	Total	
23 July	5986	489	129	628	7232	
23 August	6820	536	216	0	7572	
23 September	4231	547	149	2810	7737	
23 October	4185	511	152	0	4848	
23 November	4079	565	145	1214	6003	
23 December	5558	434	137	15,078	21207	
2023 Totals	57,451	6,344	2,104	85,934	151,833	

Disposal of bus 31

Please make a motion to sell/dispose of one surplus vehicle. Authorize staff to dispose of the asset described below:

MT 31 **Vehicle Information:** VIN: 4DRBXTAR8KB549533

Year: 2019

Make: IC

Model: RE

No. of Seats (Including Driver): 37

No. of Wheelchair Positions: 1

Mileage: 96,870

Transmission: Automatic Allison 3000

Engine: Cummins L9

Fuel Type: Diesel

Length: Approx. 40 feet

Weight: 36,220

Air Brake system

Vehicle Condition: Fair

Reason for Disposition:

-Wiring issues w/ KPM'S

-Speedometer issues

-SER efficiency w/leaking exhaust- periodic issue

-Intermittent dash computer

-Loses power going uphill.

-Clamps need replaced on exhaust system

- 2 – Way radio will be removed prior to pick up

Disposal of bus 32

Please make a motion to sell/dispose of one surplus vehicle. Authorize staff to dispose of the asset described below:

MT 32 **Vehicle Information:** VIN: 4DRBXTARXKB549534

Year: 2019

Make: IC

Model: RE PC30500

Passengers: 37 seated, includes driver

No. of Wheelchair Positions: 1

Mileage: 87,595 (68,406 +19,189)

Transmission: Automatic Allison 3000

Engine: Cummins L9

Fuel Type: Diesel

Length: Approx. 40 feet

GV Weight: 36,220

Air Brake system

Vehicle Condition: Fair

Reason for Disposition:

- radiator hole/ top half
- transmission issues, not showing codes
- dash replaced/ mileage before: 68,406 + current read on new dash: 19,189 = 87,595
- 2 – Way radio will be removed prior to pick up

Disposal of bus 33

Please make a motion to sell/dispose of one surplus vehicle. Authorize staff to dispose of the asset described below:

MT 33 **Vehicle Information:** VIN: 1BAKJCSA3MF372250

Year: 2021

Make: Bluebird

Model: Vision Conventional

Passengers: 40/52

No. of Wheelchair Positions: 1

Mileage: 91,764

Transmission: Automatic

Engine: Cummins 6.7

Fuel Type: Diesel

Length: Approx. 35

GVWeight: 29,500

Air Brake system

Vehicle Condition: Fair

Reason for Disposition:

- Emergency door hinges need to be replaced
- Flooring issues/ possible rust
- Blower motor
- Horn switch
- Alternator BCM or ECM malfunction
- 2 – Way radio will be removed prior to pick up

Disposal of bus 34

Please make a motion to sell/dispose of one surplus vehicle. Authorize staff to dispose of the asset described below:

MT 34 **Vehicle Information:** VIN: 1BABNB6A0PF388774

Year: 2023

Make: Bluebird

Model: All American

No. of Seats (Including Driver): 37

No. of Wheelchair Positions: 1

Mileage: 47,857

Transmission: automatic

Engine: Cummins L9

Fuel Type: Diesel

Air Brake system

Length: approx. 39 feet

GV Weight: 36,200

Vehicle Condition: fair

Reason for Disposition:

- transmission leak
- dash cluster malfunction
- occasional electrical issue
- pitted windshield
- cargo bin lights don't work
- brake system alarm (pressure warning) working intermittently
- insta chains inoperable
- traction control issues
- 2 – Way radio will be removed prior to pick up

AUDIT ENGAGEMENT LETTER

August 26, 2026

Board of Commissioners
Selkirks-Pend Oreille Transit Authority
31656 Hwy 200 Box 8
Ponderay, ID 83852

Dear Board of Commissioners

We are pleased to confirm our understanding of the services that we are to provide Selkirks-Pend Oreille Transit Authority (SPOT) for the year ended September 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of SPOT as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement SPOT's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to SPOT's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of SPOT's Share of Net Pension Liability
3. Schedule of SPOT's Contributions
4. Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – All Governmental Fund Types

We have also been engaged to report on supplementary information other than RSI that accompanies SPOT's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional

procedures in accordance GAAS, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Statement of Revenues, Expenditures, and Changes in Fund Balances – by Department

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of SPOT and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement, based on our history with and knowledge of the organization:

1. Management override of controls
2. Improper revenue recognition

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of SPOT's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have

disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Other Services

We will also provide the following non-attest services for our use during the audit of your financial statements:

1. We will prepare a draft of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you.
2. We will prepare a depreciation schedule based on the estimated useful lives that you have provided to us for your fund assets.
3. We will assist with GASB 68 adjustments based on information provided by PERSI and by you.
4. We will assist with GASB 87 Lease and GASB 96 SBITA adjustments, as needed, based on information provided by you.
5. We will assist with GASB 101 calculations and adjustments based on information provided by you.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to SPOT; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Alpine Summit CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Federal or State officials or their designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Alpine Summit CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State or other regulators. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Christina Laurie is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 1, 2026, and to issue our reports by approximately May 31, 2027.

Our fee for services will not exceed \$13,000. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of SPOT's financial statements. Our report will be addressed to management and those charged with governance of SPOT. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by

Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that SPOT is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to SPOT and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

Alpine Summit CPAs

Alpine Summit CPAs

RESPONSE:

This letter correctly sets forth the understanding of SPOT:

Management/Treasurer Signature: _____

Title: _____

Date: _____

Governance/Board Signature: _____

Title: _____

Date: _____