



Heart of Iowa Regional Transit Agency HIRTA Public Transit

Boone, Dallas, Jasper, Madison, Marion, Story, and Warren Counties

Agenda

TEAMS MEETING:

Join: <https://teams.microsoft.com/meet/259898873545442?p=5sA5WHPK9XzvL9JIHP>

Meeting ID: 259 898 873 545 442

Passcode: Ao9jR3kL

[+1 332-249-0602,,440576586#](tel:+13322490602440576586)

Phone conference ID: 440 576 586#

Lisa Heddens, Board Chair, presiding

HIRTA May 2026 Board Meeting

Thursday, 05/28/2026 at 9:00 a.m.

1. HIRTA Board Meeting Call to order
2. Roll call of members
3. Approve Agenda
4. Public comment
5. Minutes
 - A. April 23, 2026 and May 14, 2026
6. Financial report to receive and file
 - April 2026
7. Action Items
 - A. **HIRTA Awareness Campaign Funding Agreement– Contract 00010109 (Exhibit 1)**
 - Consider Approval of the FY2027 Iowa DOT Contract 00010109 for HIRTA's Awareness Campaign.
 - B. **FY2027 Story County Provider Participation Agreement (ASSET) (Exhibit 2)**
 - Consider Approval of the FY2027 Story County Provider Participation Agreement
 - C. **FY2027 Funding Agreement with the City of Newton (Exhibit 3)**
 - Consider Approval of the FY2027 Funding Agreement with the City of Newton
 - D. **Updated Accounting Policy (Exhibit 4)**
 - Consider Approval of the updated Accounting policy, as presented
 - E. **Updated Expense Reimbursement Policy for Employee Handbook (Exhibit 5)**
 - Consider request to approve Updated Expense Reimbursement Policy for Employee Handbook

CHAIR
Lisa Heddens
Story County

VICE CHAIR
Diane Fitch
Madison County

TREASURER
Scott Longhorn
Boone County

BOARD MEMBERS

Kim Chapman
Dallas County

Doug Cupples
Jasper County

Steve McCombs
Marion County

Brian Arnold
Warren County

CHIEF EXECUTIVE OFFICER
Julia Castillo

CHIEF OPERATING OFFICER
Brooke Ramsey

The Heart of Iowa Regional Transit Agency (HIRTA) Board of Director meetings are open to all individuals regardless of disability. Any person requiring a reasonable accommodation to participate HIRTA at (515) 309-9283 at least two business days prior to the Meeting.

F. **Bank Reconciliations Acknowledgement for FY2026 State Audit** *(Exhibit 6)*

- *Consider Board acknowledges that some bank reconciliation reviews were delayed due to unforeseen circumstances during FY2026.*

G. **Update Signatories on HIRTA's checking/sweep & Heart of Transit's savings accounts**

- *Consider Board approval for specified or all Board members to be signatories on these accounts*

H. **Temporary Authorized Signatory for HIRTA request letter** *(Exhibit 7)*

- *Consider approval for Board Chair to sign Temporary Authorized Signatory for HIRTA request letter to Iowa DOT*

8. Discussion and Possible Action items

- A. Kia minivans order from ICAM grant
- B. Meeting with Bank on construction loan

9. Reports to the Board

- A. CIRTPA – Regional Planning Agency Director: Andrew Collings / Alyssa Schaeffer
- B. HIRTA – CEO: Julia Castillo

10. Other business

11. Next meeting: 06/25/2026

12. Adjourn

Meeting Minutes

Heart of Iowa Regional Transit Agency

April 23, 2026

1. **Call to Order:** Chair, Lisa Heddens, called meeting to order at 9:00AM
2. **Roll Call:**
 - Present:** Lisa Heddens, Diane Fitch, Scott Longhorn, Steve McCombs, Brian Arnold
 - Employees:** Julia Castillo, Chief Executive Officer; Brooke Ramsey, Chief Operations Officer
 - Others:** Andrew Collings, CIRTPA Director; Alyssa Schaeffer
 - Absent:** Kim Chapman, Doug Cupples
3. **Agenda Approval:** Motion by Diane Fitch to approve agenda; seconded by Steve McCombs. Motion unanimously carried.
4. **Public Comment:** None
5. **Public Hearing:** Public hearing opened for comment at 9:00AM to consider FY2027 Consolidated Transit Funding Plan. Public hearing closed at 9:01AM.
6. **Minutes:** Motion by Steve McCombs to approve March 26, 2026 minutes; seconded by Scott Longhorn. Motion unanimously carried.
7. **Financial Report:** Motion by Brian Arnold to receive and file February 2026 and March 2026 financial reports; seconded by Scott Longhorn. Motion unanimously carried.
8. **Action Items:**
 - A. Motion by Diane Fitch to approve FY2027 Consolidated Transit Funding Plan; seconded by Brian Arnold. Motion unanimously carried.
 - B. Motion by Scott Longhorn to approve Federal Certifications and Assurances; seconded by Steve McCombs. Motion unanimously carried.
 - C. Motion by Brian Arnold to approve Aging Resources of Central Iowa FY2027 Contract; Chair Heddens and Vice Chair Fitch abstained; seconded by Steve McCombs. Motion unanimously carried.
9. **Discussion / Informational Items:**
10. **Reports to the Board:**
11. **Other Business:**
12. **Next Meeting:**
13. **Adjournment:**

Chair

Date

Meeting Minutes – Special Session
Heart of Iowa Regional Transit Agency

May 14, 2026

1. **Call to Order:** Chair, Lisa Heddens, called meeting to order at 12:00PM
2. **Roll Call:**
Present: Lisa Heddens, Diane Fitch, Scott Longhorn, Steve McCombs
Employees: Julia Castillo, Chief Executive Officer
Others: Kim Chapman – unable to join due to issue with HIRTA phone option
Absent: Doug Cupples, Brian Arnold, Brooke Ramsey
3. **Agenda Approval:** Motion by Diane Fitch to approve agenda; seconded by Scott Longhorn. Motion unanimously carried.
4. **Public Comment:** None
5. **Action Items:**
 - A. Motion by Diane Fitch to authorize Board Chair to execute a purchase agreement on behalf of HIRTA, for parcel #088425314400005, in the amount of \$325,000, contingent upon FTA concurrence on the Administrative Settlement; seconded by Scott Longhorn. Motion unanimously carried.
 - B. Motion by Diane Fitch to approve Chief Executive Officer to determine service reductions based on discussions; seconded by Steve McCombs. Motion unanimously carried.
6. **Discussion / Informational Items:** Buy America Waiver Request, Letter of Support
7. **Next Meeting:** 05/28/2026
8. **Adjournment:** Motion by Diane Fitch to adjourn at 12:23PM; seconded by Scott Longhorn. Motion unanimously carried.

Chair

Date

**HIRTA Public Transit
A/P Aging Summary
As of April 30, 2026**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
1 It Source	9,826.00	0.00	0.00	0.00	0.00	9,826.00
Ahlers & Cooney, P.C.	1,891.00	0.00	0.00	0.00	0.00	1,891.00
Barney's Services Inc	305.93	0.00	0.00	0.00	0.00	305.93
Big Brand Tire & Service	29.19	59.38	0.00	0.00	0.00	88.57
Bluefin	151.98	0.00	0.00	0.00	0.00	151.98
Braintree Funding	751.13	0.00	0.00	0.00	0.00	751.13
Casey's Businesss Advantage	26,782.65	0.00	0.00	0.00	0.00	26,782.65
CenturyLink	717.82	131.68	0.00	0.00	0.00	849.50
Cintas Loc 22M	27.18	0.00	0.00	0.00	0.00	27.18
Delta Dental	0.00	-2,040.66	0.00	0.00	0.00	-2,040.66
Donna Adams	13.00	0.00	0.00	0.00	0.00	13.00
Dutch Clean Auto Wash	7.75	0.00	0.00	0.00	0.00	7.75
Flexlynqs LLC	35,881.87	0.00	0.00	0.00	0.00	35,881.87
Freedom Tire & Auto Center	0.00	0.00	0.00	0.00	-480.00	-480.00
Iowa State University Science & Tech	9,563.74	0.00	0.00	0.00	0.00	9,563.74
Jim Bever	5.28	0.00	0.00	0.00	0.00	5.28
Krisi Kranz	49.60	0.00	0.00	0.00	0.00	49.60
Language Link	33.60	0.00	0.00	0.00	-14.26	19.34
Linda Akwa	213.12	0.00	0.00	0.00	0.00	213.12
Manpower	1,045.68	0.00	0.00	0.00	0.00	1,045.68
Merchant Service	177.09	0.00	0.00	0.00	0.00	177.09
Mid American Energy	208.96	0.00	0.00	0.00	0.00	208.96
Moffitt's	25,066.08	0.00	0.00	0.00	0.00	25,066.08
Napa Auto Parts - Des Moines COJ	24.47	0.00	0.00	0.00	0.00	24.47
NEORide	6,617.50	0.00	0.00	0.00	0.00	6,617.50
Summit Companies	0.00	0.00	0.00	0.00	-134.11	-134.11
Thomas Bus Sales	0.00	0.00	0.00	0.00	-33.56	-33.56
Thomas Venner	87.00	0.00	0.00	0.00	0.00	87.00
Time Management Systems, Inc.	194.32	0.00	0.00	0.00	0.00	194.32
U.S. Cellular	0.00	53.54	0.00	0.00	0.00	53.54
Unplugged Wireless	198.00	250.00	0.00	0.00	0.00	448.00
Verlin Goodyk	156.56	0.00	0.00	0.00	0.00	156.56
Wild Water Car Wash & Pet Wash	233.75	0.00	0.00	0.00	0.00	233.75
Windstream Iowa Communications	150.41	0.00	0.00	0.00	0.00	150.41
TOTAL	120,410.66	-1,546.06	0.00	0.00	-661.93	118,202.67

**HIRTA Public Transit
A/R Aging Summary
As of April 30, 2026**

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Access2Care-MTM	16,611.97	18,286.41	0.00	13,720.63	0.00	48,619.01
Accura of Knoxville	144.00	0.00	0.00	0.00	0.00	144.00
Accura of Newton - East	564.00	804.00	0.00	0.00	0.00	1,368.00
Accura Riverside North	105.00	0.00	0.00	0.00	0.00	105.00
Aging Resources of Central Iowa	34,890.68	0.00	0.00	0.00	0.00	34,890.68
Americorp	8,702.97	0.00	0.00	0.00	0.00	8,702.97
Azria Health	688.36	1,342.34	0.00	0.00	0.00	2,030.70
Boone - Westhaven	24.00	42.00	0.00	0.00	0.00	66.00
Boone County Auditor.	3,750.00	0.00	0.00	0.00	0.00	3,750.00
Boone County Hospital	144.00	111.00	0.00	0.00	0.00	255.00
City of Ames - ASSET	8,226.50	0.00	8,226.50	0.00	0.00	16,453.00
City of Grimes	0.00	1,470.43	3,500.13	1,056.55	9,259.53	15,286.64
City Of Norwalk	0.00	-2,666.67	0.00	0.00	0.00	-2,666.67
City of Pella, IA	0.00	-3,606.67	0.00	0.00	0.00	-3,606.67
City Of Winterset	833.33	833.34	0.00	1,666.66	0.00	3,333.33
CyRide/DAR	58,175.19	0.00	0.00	0.00	0.00	58,175.19
Dallas County	0.00	-8,458.33	0.00	0.00	0.00	-8,458.33
Fieldprint Equipment Corp	1,015.00	0.00	0.00	0.00	0.00	1,015.00
HIPP (IME)	1,561.26	1,237.89	0.00	2,787.40	0.00	5,586.55
Iowa DOT	0.00	0.00	0.00	-2,494.67	1,938.71	-555.96
IOWA DOT - FTA/STA	82,183.52	64,879.00	0.00	131,187.00	83,334.00	361,583.52
Jasper - Newton Health Care Center LLC	360.00	470.00	0.00	850.00	0.00	1,680.00
Madison County Auditor	0.00	1,416.67	0.00	0.00	0.00	1,416.67
Marion - West Ridge Nursing Home	102.00	0.00	0.00	0.00	0.00	102.00
Marion Co Auditor	0.00	0.00	3,000.00	0.00	0.00	3,000.00
Norwalk Library	225.00	0.00	0.00	0.00	0.00	225.00
Pamela Peterson	0.00	0.00	0.00	0.00	45.00	45.00
Project Smyles	296.25	0.00	0.00	0.00	0.00	296.25
Story County Asset	10,719.00	10,719.00	0.00	10,719.00	0.00	32,157.00
USDOT	38,278.86	0.00	0.00	0.00	0.00	38,278.86
Warren Co	3,970.00	3,970.00	3,970.00	3,970.00	0.00	15,880.00
TOTAL	271,570.89	90,850.41	18,696.63	163,462.57	94,577.24	639,157.74

HIRTA Public Transit
Balance Sheet
As of April 30, 2026

	Apr 30, 26
ASSETS	
Current Assets	
Checking/Savings	
10100 · Heart of Iowa Regional Transit	204,058.07
10200 · Petty Cash	50.00
10300 · Certificate of Deposit	
10301 · CD - ICS	22,941.05
10302 · CD - ARS	1,185,115.00
10303 · CD - UBI	510,955.55
	1,719,011.60
Total 10300 · Certificate of Deposit	1,719,011.60
Total Checking/Savings	1,923,119.67
Accounts Receivable	
11000 · QB - Accounts Receivable	639,157.74
Total Accounts Receivable	639,157.74
Total Current Assets	2,562,277.41
Fixed Assets	1,640,946.56
Other Assets	
13000 · Prepaid Asset	0.00
Total Other Assets	0.00
TOTAL ASSETS	4,203,223.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	118,202.67
Total Accounts Payable	118,202.67
Credit Cards	-26,820.70
Other Current Liabilities	-19,691.78
Total Current Liabilities	71,690.19
Total Liabilities	71,690.19
Equity	
25000 · Fund Balance - Unreserved	1,507,955.62
26000 · Investment in Gen Fixed Assets	3,379,127.18
Net Income	-755,549.02
Total Equity	4,131,533.78
TOTAL LIABILITIES & EQUITY	4,203,223.97

HIRTA Public Transit Profit & Loss Budget vs. Actual April 2026

	Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
30100 · FTA				
30101 · 5311	44,228.00			
30105 · FTA - Special	0.00	26,666.67	-26,666.67	0.0%
30107 · FTA - ICAM	4,623.52	35,924.67	-31,301.15	12.9%
30108 · FTA - Facility Grant	0.00	81,000.00	-81,000.00	0.0%
30109 · FTA - STBG	16,666.00			
30100 · FTA - Other	0.00	44,228.42	-44,228.42	0.0%
Total 30100 · FTA	65,517.52	187,819.76	-122,302.24	34.9%
30200 · STA Grant	33,798.76	33,931.00	-132.24	99.6%
30300 · Passenger Revenue				
30301 · Passenger Revenue	21,080.51	22,916.67	-1,836.16	92.0%
30302 · Passenger Donations	313.25			
Total 30300 · Passenger Revenue	21,393.76	22,916.67	-1,522.91	93.4%
30400 · Contract Revenue				
30401 · Access2Care	16,611.97	15,666.67	945.30	106.0%
30402 · Federal 3B	17,419.04	18,565.00	-1,145.96	93.8%
30404 · CICS	0.00	1,250.00	-1,250.00	0.0%
30405 · Accura	690.00			
30406 · Waiver	1,561.26	2,333.33	-772.07	66.9%
30413 · Story Asset	10,719.00	10,666.67	52.33	100.5%
30414 · City Of Ames ASSET	4,113.25	4,113.25	0.00	100.0%
30415 · Dial A Ride	30,538.82	26,750.00	3,788.82	114.2%
30416 · United Way Of Story County	729.17	729.17	0.00	100.0%
30418 · ITS4US	38,278.86	42,490.00	-4,211.14	90.1%
Total 30400 · Contract Revenue	120,661.37	122,564.09	-1,902.72	98.4%
30600 · Fuel Tax Refund	0.00	2,500.00	-2,500.00	0.0%
30700 · Vehicle Capital Purchase	0.00	34,416.66	-34,416.66	0.0%
30900 · Vehicle Revenue	0.00	1,083.33	-1,083.33	0.0%
31100 · Fellowship and Training Income	0.00	3,750.00	-3,750.00	0.0%
31300 · Grant Income	0.00	3,000.00	-3,000.00	0.0%
31400 · NSF Items	0.00	7.50	-7.50	0.0%
31500 · Interest				
31503 · Finance Charge - ICS	32.96	750.00	-717.04	4.4%
31504 · Finance Charge - CDARS	0.00	6,250.00	-6,250.00	0.0%
31505 · Finance Charge - UBI	1,152.29			
31500 · Interest - Other	365.08	1,666.67	-1,301.59	21.9%
Total 31500 · Interest	1,550.33	8,666.67	-7,116.34	17.9%
31600 · Local Taxes				
31601 · Donations	0.00	16.67	-16.67	0.0%
31602 · Boone County	3,750.00	3,750.00	0.00	100.0%
31603 · Dallas County	4,229.17	4,229.17	0.00	100.0%
31604 · Jasper County	1,125.00	1,125.00	0.00	100.0%
31605 · City of Newton	8,812.75	2,937.50	5,875.25	300.0%
31606 · Madison County	1,416.67	1,416.67	0.00	100.0%
31607 · Marion County	3,000.00	3,000.00	0.00	100.0%
31608 · Warren County	3,970.00	3,970.00	0.00	100.0%
31609 · City Of Norwalk	1,333.33			
31610 · City Of Waukee	7,500.00	2,500.00	5,000.00	300.0%
31618 · City Of Ogden	0.00	83.33	-83.33	0.0%
31619 · City Of Winterset	833.33	833.33	0.00	100.0%
31620 · City Of Pleasantville	0.00	41.67	-41.67	0.0%
31621 · City Of Boone	6,375.00	2,125.00	4,250.00	300.0%
31622 · City Of Grimes	0.00	6,250.00	-6,250.00	0.0%
31623 · City of Pella	1,803.33			
Total 31600 · Local Taxes	44,148.58	32,278.34	11,870.24	136.8%
31700 · Other Revenue				
31703 · Fieldprint	1,015.00	833.33	181.67	121.8%
Total 31700 · Other Revenue	1,015.00	833.33	181.67	121.8%

HIRTA Public Transit
Profit & Loss Budget vs. Actual
April 2026

	Apr 26	Budget	\$ Over Budget	% of Budget
31800 · RSVP				
31801 · Americorp	8,702.97	12,500.00	-3,797.03	69.6%
31802 · CDBG	1,247.33	1,247.33	0.00	100.0%
Total 31800 · RSVP	9,950.30	13,747.33	-3,797.03	72.4%
Total Income	298,035.62	467,514.68	-169,479.06	63.7%
Gross Profit	298,035.62	467,514.68	-169,479.06	63.7%
Expense				
40100 · Wage Expense	122,312.00	114,695.17	7,616.83	106.6%
40200 · Payroll Taxes	20,366.46	18,953.33	1,413.13	107.5%
40300 · Employee Benefits	20,803.55	17,345.84	3,457.71	119.9%
40400 · Professional Services				
40401 · CPA	0.00	58.33	-58.33	0.0%
40402 · IT	8,772.00	2,083.33	6,688.67	421.1%
40403 · Legal	1,891.00	54.17	1,836.83	3,490.9%
40405 · Audit	0.00	1,833.33	-1,833.33	0.0%
40406 · Cleaning Service	954.36	1,625.00	-670.64	58.7%
40407 · AOD	194.32	250.00	-55.68	77.7%
40409 · Translations	33.60	20.83	12.77	161.3%
40410 · VIA	6,617.50	7,250.00	-632.50	91.3%
40411 · Insurance - Broker Fees	0.00	2,083.33	-2,083.33	0.0%
40412 · Architecture	0.00	17,916.67	-17,916.67	0.0%
40413 · Actuary	0.00	125.00	-125.00	0.0%
Total 40400 · Professional Services	18,462.78	33,299.99	-14,837.21	55.4%
40500 · Office Supplies				
40501 · Office Supplies	604.34	1,125.00	-520.66	53.7%
40502 · Postage & Freight	0.00	83.33	-83.33	0.0%
40503 · Cleaning Supplies	39.98	83.33	-43.35	48.0%
Total 40500 · Office Supplies	644.32	1,291.66	-647.34	49.9%
40600 · Telephone				
40601 · Phone & Internet	2,825.75	2,666.67	159.08	106.0%
Total 40600 · Telephone	2,825.75	2,666.67	159.08	106.0%
40700 · Fellowship / Training Expense				
40701 · Training Expense	0.00	125.00	-125.00	0.0%
40702 · Fellowship - RTAP Approved Exp	4,763.64	3,750.00	1,013.64	127.0%
Total 40700 · Fellowship / Training Expense	4,763.64	3,875.00	888.64	122.9%
40800 · Insurance				
40801 · WC Insurance	3,299.40	2,916.67	382.73	113.1%
Total 40800 · Insurance	3,299.40	2,916.67	382.73	113.1%
40900 · Organizational Dues	0.00	691.67	-691.67	0.0%
41000 · Employee Expenses	23.20	508.34	-485.14	4.6%
41100 · Advertising	110.96	2,400.00	-2,289.04	4.6%
41200 · Rent				
41201 · Rent	10,682.58	11,583.75	-901.17	92.2%
Total 41200 · Rent	10,682.58	11,583.75	-901.17	92.2%
41300 · Office Equipment	1,054.00	291.67	762.33	361.4%
41400 · Subscriptions	714.03	1,333.33	-619.30	53.6%
41500 · Meeting / Mileage Expenses				
41502 · Meeting Expense	0.00	12.50	-12.50	0.0%
41503 · Mileage Reimbursement	87.00	33.33	53.67	261.0%
41504 · Meal Expense	905.23	250.00	655.23	362.1%
41505 · Volunteer Mileage Reimbursement	437.56	1,000.00	-562.44	43.8%
Total 41500 · Meeting / Mileage Expenses	1,429.79	1,295.83	133.96	110.3%

HIRTA Public Transit
Profit & Loss Budget vs. Actual
April 2026

	Apr 26	Budget	\$ Over Budget	% of Budget
41600 · Contracted Services				
41601 · Website - Domain Registration	0.00	29.17	-29.17	0.0%
41603 · Quickbook Expenses	540.69	375.00	165.69	144.2%
41604 · ITS4US - CTAA	0.00	1,458.33	-1,458.33	0.0%
41606 · ITS4US - VIA	0.00	416.67	-416.67	0.0%
41607 · ITS4US - Capture Management	0.00	2,083.33	-2,083.33	0.0%
41608 · ITS4US - Flexlynqs	35,881.87	39,166.67	-3,284.80	91.6%
41610 · ITS4US - Legal	0.00	20.83	-20.83	0.0%
41611 · ITS4US - ISU	9,563.74	9,583.33	-19.59	99.8%
41612 · ITS4US - KIOSK	0.00	83.33	-83.33	0.0%
41613 · ITS4US - NaviLens	0.00	8.33	-8.33	0.0%
41614 · ITS4US - Events	0.00	291.67	-291.67	0.0%
41615 · Hosting	1,300.82			
41620 · Van Pool Subsidy	-66.67			
41621 · GVSS	0.00	291.67	-291.67	0.0%
Total 41600 · Contracted Services	47,220.45	53,808.33	-6,587.88	87.8%
41700 · Premise Expense				
41701 · Utilities	1,633.00	2,083.33	-450.33	78.4%
41702 · Building Maint & Repairs	0.00	16.67	-16.67	0.0%
Total 41700 · Premise Expense	1,633.00	2,100.00	-467.00	77.8%
41800 · Vehicle Expense				
41801 · Vehicle Repairs & Maint	25,928.58	20,833.33	5,095.25	124.5%
41802 · Op/Vehicle Supplies	24.47	125.00	-100.53	19.6%
41803 · Auto Insurance	0.00	29,166.67	-29,166.67	0.0%
41804 · Fuel	26,782.65	20,833.33	5,949.32	128.6%
41806 · Radio	0.00	208.33	-208.33	0.0%
41807 · Tires	540.20	1,250.00	-709.80	43.2%
41808 · Bus Washing	241.50	333.33	-91.83	72.5%
41809 · Deductible & Accident	0.00	1,666.67	-1,666.67	0.0%
Total 41800 · Vehicle Expense	53,517.40	74,416.66	-20,899.26	71.9%
41900 · Vehicle and Equipment Capital				
41901 · Vehicle Capital	44,685.00	41,666.67	3,018.33	107.2%
41902 · Make Ready	17,595.04	1,083.33	16,511.71	1,624.2%
Total 41900 · Vehicle and Equipment Capital	62,280.04	42,750.00	19,530.04	145.7%
41910 · Facilities				
41911 · Facilities Dallas	10,000.00	83,333.33	-73,333.33	12.0%
Total 41910 · Facilities	10,000.00	83,333.33	-73,333.33	12.0%
42000 · Bank Charges				
42003 · Returned Check	10.00	4.17	5.83	239.8%
42004 · Merchant Service Merch Fee	1,080.20	666.67	413.53	162.0%
42005 · Wire Fee	30.00			
42000 · Bank Charges - Other	-18.74	6.67	-25.41	-281.0%
Total 42000 · Bank Charges	1,101.46	677.51	423.95	162.6%
42100 · Grant Expense	0.00	1,041.67	-1,041.67	0.0%
Total Expense	383,244.81	471,276.42	-88,031.61	81.3%
Net Ordinary Income	-85,209.19	-3,761.74	-81,447.45	2,265.2%
Net Income	-85,209.19	-3,761.74	-81,447.45	2,265.2%

HIRTA Public Transit Journal Entry Report April 2026

Type	Date	Num	Memo	Account	Amount	Balance
Apr 26						
General J...	04/01/20	DON...	MARGUERITE HENDRI...	30301 · Pas...	3.00	3.00
General J...	04/01/20	DON...	MARGUERITE HENDRI...	30302 · Pas...	-3.00	0.00
General J...	04/01/20	DON...	JERI DAVID CULP VIA ...	30301 · Pas...	3.00	3.00
General J...	04/01/20	DON...	JERI DAVID CULP VIA ...	30302 · Pas...	-3.00	0.00
General J...	04/02/20	DON...	RONALD BROEMMER ...	30301 · Pas...	13.00	13.00
General J...	04/02/20	DON...	RONALD BROEMMER ...	30302 · Pas...	-13.00	0.00
General J...	04/02/20	DON...	ANTHONY ALEXANDER...	30301 · Pas...	2.00	2.00
General J...	04/02/20	DON...	ANTHONY ALEXANDER...	30302 · Pas...	-2.00	0.00
General J...	04/03/20	DON...	KIMBERLY TURNER VI...	30301 · Pas...	20.00	20.00
General J...	04/03/20	DON...	KIMBERLY TURNER VI...	30302 · Pas...	-20.00	0.00
General J...	04/03/20	DON...	LAUREL LONG VIA DO...	30301 · Pas...	1.00	1.00
General J...	04/03/20	DON...	LAUREL LONG VIA DO...	30302 · Pas...	-1.00	0.00
General J...	04/06/20	DON...	BILL SMITH VIA DONAT...	30301 · Pas...	5.00	5.00
General J...	04/06/20	DON...	BILL SMITH VIA DONAT...	30302 · Pas...	-5.00	0.00
General J...	04/06/20	DON...	CHARLES SCHEUERM...	30301 · Pas...	5.00	5.00
General J...	04/06/20	DON...	CHARLES SCHEUERM...	30302 · Pas...	-5.00	0.00
General J...	04/07/20	DON...	HAROLD DUNLAP VIA ...	30301 · Pas...	20.00	20.00
General J...	04/07/20	DON...	HAROLD DUNLAP VIA ...	30302 · Pas...	-20.00	0.00
General J...	04/07/20	DON...	NANCY JAHNS VIA DO...	30301 · Pas...	10.00	10.00
General J...	04/07/20	DON...	NANCY JAHNS VIA DO...	30302 · Pas...	-10.00	0.00
General J...	04/08/20	DON...	CYNDI MCCLENDON VI...	30301 · Pas...	2.00	2.00
General J...	04/08/20	DON...	CYNDI MCCLENDON VI...	30302 · Pas...	-2.00	0.00
General J...	04/09/20	DON...	CAROL FORD VIA DON...	30301 · Pas...	40.00	40.00
General J...	04/09/20	DON...	CAROL FORD VIA DON...	30302 · Pas...	-40.00	0.00
General J...	04/09/20	DON...	DAVID GIBBS VIA DON...	30301 · Pas...	2.00	2.00
General J...	04/09/20	DON...	DAVID GIBBS VIA DON...	30302 · Pas...	-2.00	0.00
General J...	04/10/20	DON...	CHRIS RODNEY VIA D...	30301 · Pas...	20.00	20.00
General J...	04/10/20	DON...	CHRIS RODNEY VIA D...	30302 · Pas...	-20.00	0.00
General J...	04/10/20	DON...	RONALD BROEMMER ...	30301 · Pas...	3.00	3.00
General J...	04/10/20	DON...	RONALD BROEMMER ...	30302 · Pas...	-3.00	0.00
General J...	04/10/20	DON...	BETTY KOOB VIA DON...	30301 · Pas...	2.50	2.50
General J...	04/10/20	DON...	BETTY KOOB VIA DON...	30302 · Pas...	-2.50	0.00
General J...	04/13/20	DON...	TERRI SHAW VIA DON...	30301 · Pas...	10.00	10.00
General J...	04/13/20	DON...	TERRI SHAW VIA DON...	30302 · Pas...	-10.00	0.00
General J...	04/13/20	DON...	ANTHONY ALEXANDER...	30301 · Pas...	3.00	3.00
General J...	04/13/20	DON...	ANTHONY ALEXANDER...	30302 · Pas...	-3.00	0.00
General J...	04/13/20	DON...	BILL SMITH VIA DONAT...	30301 · Pas...	5.00	5.00
General J...	04/13/20	DON...	BILL SMITH VIA DONAT...	30302 · Pas...	-5.00	0.00
General J...	04/13/20	DON...	MARTA KRETZINGER V...	30301 · Pas...	1.50	1.50
General J...	04/13/20	DON...	MARTA KRETZINGER V...	30302 · Pas...	-1.50	0.00
General J...	04/13/20	DON...	ROBIN BERGER VIA D...	30301 · Pas...	5.00	5.00
General J...	04/13/20	DON...	ROBIN BERGER VIA D...	30302 · Pas...	-5.00	0.00
General J...	04/14/20	DON...	BEVERLY ROACH VIA ...	30301 · Pas...	1.50	1.50
General J...	04/14/20	DON...	BEVERLY ROACH VIA ...	30302 · Pas...	-1.50	0.00
General J...	04/14/20	DON...	PATTI MORRISON VIA ...	30301 · Pas...	2.00	2.00
General J...	04/14/20	DON...	PATTI MORRISON VIA ...	30302 · Pas...	-2.00	0.00
General J...	04/15/20	DON...	KAI-MING HO VIA DON...	30301 · Pas...	10.00	10.00
General J...	04/15/20	DON...	KAI-MING HO VIA DON...	30302 · Pas...	-10.00	0.00
General J...	04/16/20	DON...	PAT LOVELL VIA DONA...	30301 · Pas...	12.00	12.00
General J...	04/16/20	DON...	PAT LOVELL VIA DONA...	30302 · Pas...	-12.00	0.00
General J...	04/16/20	DON...	RHONDA RASCON VIA ...	30301 · Pas...	6.00	6.00
General J...	04/16/20	DON...	RHONDA RASCON VIA ...	30302 · Pas...	-6.00	0.00
General J...	04/20/20	DON...	ANTHONY ALEXANDER...	30301 · Pas...	5.00	5.00
General J...	04/20/20	DON...	ANTHONY ALEXANDER...	30302 · Pas...	-5.00	0.00
General J...	04/22/20	DON...	BARBARA JACOBUS VI...	30301 · Pas...	5.00	5.00
General J...	04/22/20	DON...	BARBARA JACOBUS VI...	30302 · Pas...	-5.00	0.00
General J...	04/22/20	DON...	VICKIE ROBINSON VIA ...	30301 · Pas...	20.00	20.00
General J...	04/22/20	DON...	VICKIE ROBINSON VIA ...	30302 · Pas...	-20.00	0.00
General J...	04/22/20	DON...	MICHAEL CARLTON VI...	30301 · Pas...	14.00	14.00
General J...	04/22/20	DON...	MICHAEL CARLTON VI...	30302 · Pas...	-14.00	0.00
General J...	04/24/20	DON...	JAMES SUPINA VIA DO...	30301 · Pas...	1.50	1.50
General J...	04/24/20	DON...	JAMES SUPINA VIA DO...	30302 · Pas...	-1.50	0.00
General J...	04/24/20	DON...	MARGARET DANIELS V...	30301 · Pas...	4.00	4.00
General J...	04/24/20	DON...	MARGARET DANIELS V...	30302 · Pas...	-4.00	0.00
General J...	04/27/20	DON...	BEVERLY MITCHELL VI...	30301 · Pas...	0.75	0.75
General J...	04/27/20	DON...	BEVERLY MITCHELL VI...	30302 · Pas...	-0.75	0.00
General J...	04/28/20	DON...	DEE VIERA VIA DONAT...	30301 · Pas...	5.00	5.00

HIRTA Public Transit Journal Entry Report April 2026

Type	Date	Num	Memo	Account	Amount	Balance
General J...	04/28/20	DON...	DEE VIERA VIA DONAT...	30302 · Pas...	-5.00	0.00
General J...	04/29/20	DON...	JAMES SUPINA VIA DO...	30301 · Pas...	1.50	1.50
General J...	04/29/20	DON...	JAMES SUPINA VIA DO...	30302 · Pas...	-1.50	0.00
General J...	04/29/20	DON...	PATTI MORRISON VIA ...	30301 · Pas...	4.00	4.00
General J...	04/29/20	DON...	PATTI MORRISON VIA ...	30302 · Pas...	-4.00	0.00
General J...	04/30/20	DON...	RODNEY SWENSON VI...	30301 · Pas...	25.00	25.00
General J...	04/30/20	DON...	RODNEY SWENSON VI...	30302 · Pas...	-25.00	0.00
General J...	04/30/20	DON...	ILA GRAVES VIA DONA...	30301 · Pas...	20.00	20.00
General J...	04/30/20	DON...	ILA GRAVES VIA DONA...	30302 · Pas...	-20.00	0.00
Apr 26					0.00	0.00

HIRTA Public Transit Expenses by Vendor Summary April 2026

	Apr 26
1 It Source	9,826.00
A&B Salvage	-3,400.00
Accident Fund Insurance Company	3,299.40
Ahlers & Cooney, P.C.	1,891.00
Aspen Waste Systems Inc	134.47
Barney's Services Inc	305.93
Big Brand Tire & Service	88.57
Bluefin	151.98
Braintree Funding	751.13
Cardmember Services	144.00
Casey's Businesss Advantage	26,782.65
CenturyLink	1,376.98
Cintas Loc 22M	54.36
City Of Boone Airport	4,863.39
Commute With Enterprise	-66.67
Crystal Clear Water	75.25
Debbie Comito	900.00
Delta Dental	1,973.34
Donna Adams	13.00
Dutch Clean Auto Wash	7.75
Flexlynqs LLC	35,881.87
Freedom Financial	3,421.26
Freedom Tire & Auto Center	540.20
Indianola Municipal Utilities	88.00
Iowa State University Parking	1,810.17
Iowa State Univiersity Science & Tech	9,563.74
Jasper County Treasurer	500.00
Jim Bever	5.28
Kia Of Des Moines	44,685.00
Krisi Kranz	49.60
Language Link	33.60
Linda Akwa	213.12
LISCO	153.00
Manpower	2,096.88
Mediacom	393.44
Merchant Service	-4,406.41
Mid American Energy	208.96
Midland Title & Escrow	10,000.00
Midwest Office Technology	157.65
Moffitt's	25,066.08
Multi Specialty HoldCo	4,022.41
Napa Auto Parts - Des Moines COJ	24.47
NEORide	6,617.50
Pella Floral & Greenhouse	150.00
QuickBooks Payroll Service	540.69
RAMP	8,003.68
Schneider Graphics, Inc	3,267.07
Shred-It	81.62
Stanley's Service LLC	20.00
The Standard	1,794.03
Thomas Venner	87.00
Time Management Systems, Inc.	194.32
U.S. Cellular	1,290.10
Unplugged Wireless	14,775.97
Verlin Goodyk	156.56
Wellmark	22,813.42
Wild Water Car Wash & Pet Wash	233.75
Windstream Iowa Communications	150.41
TOTAL	243,856.97

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

Exhibit 1

**TRANSIT JOINT PARTICIPATION AGREEMENT
TO IMPLEMENT A
STATE TRANSIT ASSISTANCE (STA) SPECIAL PROJECT**

WHEREAS, the Iowa Department of Transportation (hereinafter called the DEPARTMENT) has, in accordance with Chapter 324A of the Code of Iowa is authorized to provide State Transit Assistance to Iowa's public transit systems, and

WHEREAS, the **Heart of Iowa Regional Transit Agency (HIRTA)** (hereinafter called the AGENCY) has been duly designated as a public transit system by local officials, in accordance with Chapter 324A of the Code, and

WHEREAS, the project detailed below, programmed for the AGENCY, and the DEPARTMENT has approved STA Special Project funding for the AGENCY as described below:

Description of Project Element	State Funds Ceiling	% Participation
1. HIRTA Awareness Campaign (Marketing Campaign)	\$ 25,000	50%
Total Ceiling:	\$ 25,000	

NOW, THEREFORE, THE DEPARTMENT AND THE AGENCY HAVE AGREED THAT THE AGENCY shall proceed with implementation of the above-described project, subject to all terms, conditions and obligations connected with the federal grant, and also subject to such policies, procedures and conditions as have been established by the DEPARTMENT and which are documented in Part II of this AGREEMENT (found at <https://iowadot.gov/transit/Funding-programs-and-applications/joint-participation-agreement-attachments>).

BE IT FURTHER AGREED THAT THE DEPARTMENT shall reimburse the AGENCY for eligible costs of implementing each element of said project at the participation rate(s) and subject to the funding ceiling(s) delineated above.

THIS AGREEMENT TO BE IN EFFECT from **July 1, 2026**, through **June 30, 2027**.

IN WITNESS WHEREOF, the parties hereunto have caused this AGREEMENT to be executed by their proper officials thereunto duly authorized, in consideration of the mutual covenants, promises and representations herein.

For The AGENCY:

For the DEPARTMENT:

Julia Castillo, Executive Director
Heart of Iowa Regional Transit Agency
Date: 05/23/2026

Tamara Nicholson, Director
Modal Transportation Bureau
Iowa Department of Transportation
Date: 05/23/2026

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2

Exhibit 2



Story County Provider and Program Participation Agreement

THIS AGREEMENT (the Agreement), entered into this First day of July, 2026 is by and between **Story County** and **Heart of Iowa Transit Agency** (Provider).

The statements and intentions of the parties, to this Agreement, are as follows:

Story County is a governmental entity organized under the Code of Iowa, governed by the Board of Supervisors. Story County is interested in contracting with Provider to purchase Covered Services for the benefit of Story County Individuals.

Provider is interested in contracting with Story County to provide Covered Services for the benefit of Story County Individuals.

In consideration of the premises and promises contained herein, it is mutually agreed by and between Story County and Provider as follows:

SECTION 1

Definitions

Co-payment: The amount which may be charged to Story County Individual at the time services are rendered.

Subcontract: The act in which one party to the original contract enters into a contract with a third party to provide some or all of the services listed in the original contract.

SECTION 2

Duties of Provider

Section 2.1 Provision of Covered Services. Provider shall provide Covered Services to each Story County Individual who is eligible to receive such services to the extent designated in Attachment A, Service Definitions and Rates. The programs or services must conform to the standardized definitions used by the Analysis of Social Services Evaluation Team (ASSET). Such services shall be rendered in compliance with applicable laws and regulations. Provider shall also provide Covered Services in a manner which: (a) documents the services provided, in conformance with Federal (including the Health Insurance Portability and Accountability Act, HIPAA, if applicable), State and local laws and regulations, (b) protects the confidentiality of the Story County Individual's medical records, and (c) records and maintains specified program information and performance measures in Clear Impact Scorecard at <https://app.resultsscorecard.com> at the frequency defined through ASSET.

Section 2.2 Access to Books and Records. Unless otherwise required by applicable statutes or regulation, Provider shall allow Story County access to books and records, for purposes of appeals, utilization, grievance, claims payment review, individual medical records review or financial audits, during the term of this contract and seven (7) years following its termination. Provider shall provide records or copies of records as requested.

SECTION 3

Claims Submission and Payment

Section 3.1 Claims Submission. Provider agrees to submit all claims and supporting documentation for reimbursement no later than ninety (90) days from the date Covered Services are rendered.

Section 3.2 Claims Payment. Story County will make monthly payments to the Provider based upon the reimbursement requests submitted by the Provider in accordance with Attachment A to this contract. The maximum total amount payable by Story County under this agreement is detailed on Attachment A, and no greater amount shall be paid.

Section 3.3 Compensation to Provider. Provider agrees to accept payment from Story County for Covered Services provided to Story County Individuals under this Agreement as payment in full, less any Co-payment or other amount which is due from Story County Individuals for such services. Compensation for Covered Services is included as Attachment A, Service Definitions and Rates.

For Providers accessing funding through the Story County ASSET process, an agency audit or IRS Form 990 shall be submitted within six months following the end of the agency's fiscal year. If an agency audit or IRS Form 990 is not submitted, Story County reserves the right to withhold payments until the audit and/or IRS Form 990 is submitted.

SECTION 4

Relationship Between the Parties

Section 4.1 Relationship Between Story County and Provider. The relationship between Story County and Provider is solely that of independent contractor and nothing in this Agreement shall be construed or deemed to create any other relationship including one of employment, agency or joint venture. Provider shall maintain Social Security, worker's compensation and all other employee benefits covering Providers employees as required by law.

SECTION 5

Hold Harmless, Indemnification and Liability Insurance

Section 5.1 Provider Hold Harmless and Indemnification. Provider shall defend, hold harmless and indemnify Story County against any and all claims, liability, damages or judgments asserted against, imposed or incurred by Story County that arise out of acts or omission of Provider or Provider's employees, agents or representatives in the discharge of its responsibilities under this Agreement.

Section 5.2 Story County Hold Harmless and Indemnification. Story County shall defend, hold harmless and indemnify Provider against any and all claims, liability, damages or judgments asserted against, imposed or incurred by Provider that arise out of acts or omission of Story County or Story County employees, agents or representatives in the discharge of its responsibilities under this Agreement.

Section 5.3 Provider Liability Insurance. Provider shall procure and maintain, at the Provider's own expense, insurance in amounts sufficient to provide coverage in the following areas, when applicable: (1) comprehensive general liability; (2) comprehensive motor vehicle liability and (3) professional liability. Provider shall furnish the County with certificates of insurance and with original endorsements effecting coverage required by this clause. The certificates and endorsement for each insurance policy

are to be signed by a person authorized by that insurer to bind coverage on its behalf. The County reserves the right to require complete, certified copies of all required insurance policies, at any time.

SECTION 6

Laws and Regulations

Section 6.1 Laws and Regulations. Provider warrants that it is, and during the term of this Agreement will continue to be, operating in full compliance with all applicable federal (including the Health Insurance Portability and Accountability Act, HIPAA) and state laws.

Section 6.2 Reports from State Authority or Agency. The Provider will be expected to comply fully with all rules and regulations imposed by a State licensing authority. All written or verbal communications or reports from a State authority or agency, including but not limited to summaries of inspection reports or complaints of abuse or neglect resulting in investigation(s), shall be provided to Story County immediately upon receipt of same by the Provider.

Section 6.3 Compliance with Civil Rights Laws. Provider agrees not to discriminate or differentiate in the treatment of any individual based on sex, race, color, age, religion, national origin or otherwise qualified handicapped individual. Provider agrees to ensure services are rendered to Story County Individuals in the same manner, and in accordance with the same standards and with the same availability, as offered to any other individual receiving services from Provider.

Section 6.4 Equal Opportunity Employer. Story County is an equal employment opportunity employer. Story County supports a policy which prohibits discrimination against any employee or applicant for employment on the basis of age, race, sex, color, national origin, religion, physical or mental disability, veteran or any other classification protected by law or ordinance. Provider agrees that it is in full compliance with Story County's Equal Employment Policy as expressed herein.

Section 6.5 Confidentiality of Records. Story County and Provider agree to maintain the confidentiality of all information regarding Covered Services provided to Story County Individuals under this Agreement in accordance with any applicable laws and regulations. Provider acknowledges that in receiving, storing, processing, or otherwise dealing with information from Story County about Individuals, it is fully bound by federal (including the Health Insurance Portability and Accountability Act, HIPAA, if applicable) and state laws and regulations governing the confidentiality of medical records and mental health records.

SECTION 7

Term and Termination

Section 7.1 Term. The term of this Agreement shall be for a period of one (1) year, commencing on the date first above written.

Section 7.2 Termination of Agreement Without Cause. Either party may terminate this Agreement without cause upon ninety (90) days prior written notice of termination to the other party.

Section 7.3 Termination With Cause by Story County. Story County shall have the right to terminate this Agreement immediately by giving written notice to Provider upon the occurrence of any of the following events: (a) restriction, suspension or revocation of Provider's license, certification or accreditation; (b) Provider's loss of any liability insurance required under this Agreement; (c) chapter 7

bankruptcy files by the Provider, or (d) Provider's material breach of any of the terms or obligations of this Agreement.

Section 7.4 Termination With Cause by Provider. Provider shall have the right to terminate this Agreement immediately by giving written notice to Story County upon the occurrence of Story County's material breach of any of the terms or obligations of this Agreement.

Section 7.5 Information to Story County Individuals. Provider acknowledges the right of Story County to inform Story County Individuals of Provider's termination and agrees to cooperate with Story County in deciding on the form of such notification.

Section 7.6 Nonrenewal of Agreement. Either party may choose not to renew this agreement upon ninety (90) days written notice to the other party prior to the expiration of the contract.

SECTION 8 **Amendments**

Section 8.1 Amendment. This Agreement may be amended at any time by the mutual written agreement of the parties. In addition, Story County may amend this Agreement upon sixty (60) days advance notice to Provider and if Provider does not provide written objection to Story County within the sixty (60) day period, then the amendment shall be effective at the expiration of the sixty (60) day period.

Section 8.2 Regulatory Amendment. Story County may also amend this Agreement to comply with applicable statutes and regulations and shall give written notice to Provider of such amendment and its effective date. Such amendment will not require sixty (60) days advance written notice.

SECTION 9 **Other Terms and Conditions**

Section 9.1 Non-Exclusivity. This Agreement does not confer upon the Provider any exclusive right to provide services to Story County Individuals in Provider's geographical area. Story County reserves the right to contract with other providers. The parties agree that Provider may continue to contract with other organizations.

Section 9.2 Assignment. Provider may not assign any of its rights and responsibilities under this Agreement to any person or entity without the prior written approval of Story County.

Section 9.3 Subcontracting. Provider may not subcontract any of its rights and responsibilities under this Agreement to any person or entity without prior notification to Story County.

Section 9.4 Entire Agreement. This Agreement and attachments attached hereto constitute the entire agreement between Story County and Provider, and supersedes or replaces any prior agreements between Story County and Provider relating to its subject matter.

Section 9.5 Rights of Provider and Story County. Provider agrees that Story County may use Provider's name, address, telephone number, and description of Provider and Provider's care and specialty services in any promotional activities. Otherwise, Provider and Story County shall not use each other's name, symbol or service mark without prior written approval of the other party.

Section 9.6 Invalidity. If any term, provision or condition of this Agreement shall be determined invalid by a court of law, such invalidity shall in no way effect the validity of any other term, provision or condition of this Agreement, and the remainder of the Agreement shall survive in full force and effect unless to do so would substantially impair the rights and obligations of the parties to this Agreement.

Section 9.7 No Waiver. The waiver by either party of a breach or violation of any provisions of this Agreement shall not operate as or be construed to be a waiver of any subsequent breach.

Section 9.8 Notices to Story County. Any notice, request, demand, waiver, consent, approval or other communication to Story County which is required or permitted herein shall be in writing and shall be deemed given only if delivered personally, or sent by registered mail or certified mail, or by express mail courier service, postage prepaid, as follows:

Story County Board of Supervisor's Office

Story County Administration Building

900 6th Street

Nevada, Iowa 50201

Attention: Sandra King

Section 9.9 Notices to Provider. Any notice, request, demand, waiver, consent, approval or other communication to Provider which is required or permitted herein shall be in writing and shall be deemed given only if delivered personally, or sent by registered mail or certified mail, or by express mail courier service, postage prepaid, as follows:

Heart of Iowa Transit Agency

2824 104th St.

Urbandale, Iowa 50322

Attention: Julia Castillo

This Agreement has been executed by the parties hereto, through their duly authorized officials.

COUNTY:

PROVIDER:

By: _____

By: _____

Print Name: _____

Print Name: _____

Print Title: Story County Board of Supervisor, Chair

Print Title: _____

Date: _____

Date: _____

ATTACHMENT A
SERVICE DEFINITIONS AND RATES
FISCAL YEAR: 2027
Heart of Iowa Transit Agency

HIRTA			
Service Description	Not to Exceed	Unit of Service	Rate
Transportation-City of Ames	\$13,390	One Way Trip	\$29.32
Transportation-Story County	\$118,450	One Way Trip	\$293.05

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

Exhibit 3

**HEART OF IOWA REGIONAL TRANSIT AGENCY
FUNDING AGREEMENT WITH THE CITY OF NEWTON**

This Agreement is made and entered into by and between the Heart of Iowa Regional Transit Agency, a transit agency formed pursuant to Iowa Code Chapter 28E (“HIRTA”) and Newton, a municipal corporation formed under Iowa law (“City”).

WITNESSETH:

WHEREAS, HIRTA was created for the purpose of providing and promoting transportation for older adults, people with disabilities, people facing financial barriers, commuters and the general public in Boone, Dallas, Jasper, Madison, Marion, Story, and Warren Counties; and

WHEREAS, City is located in one of HIRTA’s member counties; and

WHEREAS, the City and HIRTA desire to promote continued economic development within the community, and seek to promote economic development by making transportation services available to individuals who may otherwise not have the ability to travel to and from businesses within the City, which in turn will increase the business and employment opportunities for the citizens of the community, increase tax revenues, and will continue the economic vitality of the community; and

WHEREAS, Iowa Code Chapter 15A provides that cities may provide grants and other financial assistance to private persons and businesses to advance economic development; and

WHEREAS, the City and HIRTA believe the fulfillment generally of this Agreement is in the best interest of the citizens of the City, and the City believes this Agreement is in accord with the public purposes and provisions of the applicable State and local laws and requirements under which this Agreement is being undertaken and under which HIRTA is being assisted, under the terms and conditions set forth herein.

IT IS AGREED AS FOLLOWS:

1. **TERM.** The term of this Agreement shall commence upon execution by both parties and continue through **June 30, 2027**.
2. **REPORTS.** HIRTA agrees to submit an annual report to the City by October 1 of each of the years during the term of this Agreement, commencing July 1, 2026. The annual report shall identify the number of trips provided within the City for **fiscal year 2027**, and an accounting of the expenditures of funds provided by the City pursuant to Section 4 of this Agreement.

3. **SCOPE OF SERVICES.** The Services to be provided by HIRTA to the City include, but are not limited to:
 - a. To identify and assess local and regional public transportation needs and changing conditions and to provide a forum of those changes.
 - b. To provide and promote transportation for older adults, people with disabilities, people facing financial barriers, commuters and the general public in Boone, Dallas, Jasper, Madison, Marion, Story, and Warren Counties.
 - c. To solicit, accept and expend funds for the purpose set forth above and as authorized by HIRTA's 28E Agreement.

4. **FUNDING FOR SERVICES.** In exchange for HIRTA's provision of the services described herein, in furtherance of the goals and objectives of Iowa Code Chapter 15A, the City agrees, subject to HIRTA being and remaining in compliance with the terms of this Agreement, and subject to the terms and conditions of this Agreement, to provide HIRTA with funding as follows:
 - a. The Contractor shall be paid for the services described above as follows:
\$17,625.50 by July 15, 2026 and \$17,625.50 by January 15, 2027.

5. **WAIVER OF WARRANTY.** HIRTA warrants and represents only that it will work diligently to perform the services required by this Agreement. HIRTA makes no warranty or representation that the services performed pursuant to this Agreement will produce results desired by the City.

6. **INDEMNIFICATION AND INSURANCE.** HIRTA shall provide adequate coverage to insure its operations. Further, to the extent permitted by law, HIRTA shall hold harmless, and indemnify the City, its elected officials, officers, directors, employees and agents from any and all claims, suits, actions, costs and fees, including but not limited to attorney's fees, interest and expenses growing out of or connected with the performance of this Agreement, or because of any act or omission, neglect, or misconduct of HIRTA, its officers, directors, employees, agents, volunteers, sub-recipients, independent contractors, or subcontractors. To the extent permitted by law, the City shall hold harmless HIRTA and its officials, officers, directors, employees and agents from any and all claims, suits, and actions growing out of or connected with the performance of this Agreement, except to the extent related to neglect or misconduct of HIRTA, its officers, directors, employees, agents, volunteers, sub-recipients, independent contractors, or subcontractors.

7. **CONFLICT OF INTEREST.** HIRTA shall establish and follow policies prohibiting its officers, directors, agents, and employees from using City funds for their own private use.

8. **GOVERNING LAW.** This Agreement shall be governed and construed by the laws of the State of Iowa both as to interpretation and performance.

9. REQUIRED NOTICES OR REPORTS. Any notices, reports, records, or documents required under the terms of this Agreement shall be deemed sufficiently livered if made in writing and sent by first class mail or personal service to:

FOR THE CITY

Randy J. Ervin, Mayor
City of Newton
101 W 4 St S
Newton, IA 50208

FOR HIRTA

Julia Castillo, Executive Director
2824 104th St.
Urbandale, IA, 50322

10. TERMINATION. Either party, upon ninety (90) days written notice to the other, may terminate this Agreement. Upon termination, the City agrees to pay HIRTA a prorated amount for all services performed pursuant to this Agreement prior to the effective date of termination. In the event the City has paid for services in advance, which were not rendered before the effective date of termination, then HIRTA shall return to the City the prorated portion of the advance payment for services not rendered before the termination.

11. SUCCESSORS AND ASSIGNS. Each party, and their respective successors, executors, administrators and assigns, shall be bound by the terms of this Agreement. Neither party shall assign nor transfer any interest in this Agreement without the written consent of the other. Nothing herein shall be construed as creating any personal liability on the part of any officer or agent of either party hereto nor shall it be construed as giving any rights or benefits hereunder to anyone other than the parties to this agreement.

12. AMENDMENTS. This agreement may not be amended or modified except by written agreement of the City and HIRTA.

13. ENTIRE AGREEMENT. This Agreement represents the entire agreement between the parties regarding the subject herein and supersedes all previous communications or understandings, whether oral or written.

14. SAVINGS CLAUSE. If any provision of this Agreement, or the application of such provision, shall be rendered or declared invalid by a court of competent jurisdiction, or by reason of its requiring any steps, actions or results, the remaining parts or portions of this Agreement shall remain in full force and effect.

15. NO JOINT VENTURE. Nothing in this Agreement shall be construed as creating or constituting the relationship of a partnership, joint utility, joint venture, (or other association of any kind or agent/principal relationship) between the parties hereto. No party, unless otherwise specifically provided for herein, has the authority to enter into any agreement or create an obligation or liability on behalf of, in the name of, or binding upon another party to this Agreement.

16. NON-WAIVER. Failure of either party to take action to enforce compliance with any of the terms or conditions of this Agreement, or to give notice or declare this Agreement or any authorization granted hereunder terminated, or to exercise any right or privilege hereunder, shall not be construed as a continuing or future waiver of such term, condition, right or privilege, but the same shall be and remain at all times in full force and effect.

HEART OF IOWA REGIONAL TRANSIT AGENCY

Board Chair

Date _____

CITY OF _____

Mayor

ATTEST:

Date _____

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4

Exhibit 4



ACCOUNTING POLICIES AND PROCEDURES

Heart of Iowa Regional Transit Agency | HIRTA

HIRTA - Accounting Policies and Procedures Manual

I. INTRODUCTION	3
General Provisions	3
Professional Service Providers (<i>reviewed annually</i>)	3
II. DIVISION OF DUTIES	4
Board of Directors: <i>Check signing authority on all HIRTA accounts</i>	4
Chief Executive Officer: <i>Check signing authority on all HIRTA accounts</i>	4
Chief Operations Officer:	4
Accountant:	4
Office Administrator:	5
Operations and Fleet Manager:	5
III. FUNDS RECEIVED	5
A. Duty Procedures	5
B. Funds Received by Automatic (Electronic/ Deposit):	6
• The Accountant or CEO verifies electronic deposits against total cash received at month-end.	6
Fund Disbursements -- Approvals and Authorization	6
IV. RECONCILIATIONS	6
A. Bank Reconciliations:	6
B. Other General Ledger Account Reconciliations:	7
C. PETTY CASH FUND	8
V. PURCHASES	8
A. Credit Cards	8
• Personal or non-business expenditures of any kind	8
• Expenditures not properly authorized	8
• Cash advances, bank checks, traveler's checks, or electronic cash transfers	8
• Meals, entertainment, gifts, or other expenditures prohibited by HIRTA policy or federal, state, or local law	8

HIRTA - Accounting Policies and Procedures Manual

B. Proper Documentation for all Purchases	9
C. Fixed Asset Management	9
D. Capital Expenditures:	9
E. Payroll Personnel:	10
F. Payroll Preparation and Timekeeping:	10
G. Payroll Taxes:	10
H. Benefits:	10
VI. GRANT COMPLIANCE	10
Governmental GAAP Requirements	11
• INTEREST, FUNDRAISING, AND OTHER FINANCIAL COSTS	11
VII. FINANCIAL REPORTING	11
A. Fiscal Policy Statements	11
B. Budgets:	12
C. Internal Reporting:	12
D. Amended Budget:	13
E. Year-End Report/Audit:	13
F. Annual Meeting Checklist	14
G. Accounting/Payroll System	14

HIRTA - Accounting Policies and Procedures Manual

I. Introduction

This manual establishes basic accounting, billing, and cash control policies and procedures designed to:

- Protect and secure the Heart of Iowa Regional Transit Agency (HIRTA)
- Ensure the maintenance of accurate records of financial activities
- Conform to compliance requirements of both public and private funding sources

Where this manual conflicts with specific federal or state regulations or with HIRTA's Board policies, the regulations or Board policy shall prevail. All financial statements are prepared in conformity with Generally Accepted Accounting Principles (GAAP). All personnel with a role in fiscal operations are expected to uphold the policies of this manual.

General Provisions

- The Board of Directors formulates financial policies, delegates administration of fiscal policies to the CEO, and reviews and approves the annual budget and invoices/expense receipts before payment is processed.
- The CEO holds management responsibilities, including financial management.
- Current job descriptions are maintained for all employees, indicating their financial duties and responsibilities.
- Financial duties are separated so that no single staff member has sole control over cash receipts, payroll, bank reconciliation, accounts payable, or other accounting functions.
- The Accountant maintains a current and accurate log of the Chart of Accounts, Item List, and accounting classes.
- Financial procedures are reviewed annually by the CEO.
- Timesheets are completed electronically using attendance-on-demand software. Corrections must be made timely and approved by a supervisor.
- Passwords must comply with HIRTA standards, be treated confidentially, and must not be shared with other employees.

Professional Service Providers (*reviewed annually*)

Accounting and Payroll Software	QuickBooks
Banking	Freedom Financial; United Bank of Iowa
Insurance Broker	Holmes Murphy
Audit	State of Iowa
CPA	McGown, Hurst, Clark & Smith

II. Division of Duties

Board of Directors: *Check signing authority on all HIRTA accounts*

- Review and approve all financial reports.
- Review and approve annual budget as well as budget amendments.
- Review and approve all invoices for payment of expenditures.
- Approve purchase and disposal of capital assets.

Chief Executive Officer: *Check signing authority on all HIRTA accounts*

- Final approval of all expenditures, invoices and checks.
- Receive electronic bank, investment, and unopened credit card statements.
- Develops the annual budget and budget amendments.
- Review all financial reports before board approval.
- Review and approve all payment disbursements.
- Review and approve all invoices for payment of expenditures.
- Review all bank reconciliations.
- Review and approve direct report staff time sheets and reimbursement requests.
- Approve leave requests and determine if leave is to be paid.
- Manage all financial accounts and the \$50.00 Petty Cash Fund.

Chief Operations Officer:

- Conduct initial review and approval of invoices.
- Review and approve employee direct report time sheets.
- Prepare National Transit Database monthly and year end reports.
- Review and approve data and reports for any contract service.
- Prepare reimbursement requests relating to capital purchases.
- Oversee asset replacement and disposal process (*IT assets must be disposed through the IT consultant, ensuring all hard drives are properly destroyed*).

Accountant:

- Process invoices and payables; record, process and collect receivables.
- Process payroll, including payroll tax returns, 941, Iowa Unemployment Insurance, and IPERS deposits and reports.
- Verify reimbursement requests against receipts provided.
- Prepare cash receipts and deposits; generate invoices for billed services.
- Prepare quarterly fuel tax report and request for reimbursement.

HIRTA - Accounting Policies and Procedures Manual

- Prepare Iowa DOT Fellowship reimbursement requests and federal grants reimbursements (e.g. AmeriCorps, USDOT, Iowa DOT).
- Reconcile all bank accounts and post interest income.
- Prepare quarterly Iowa DOT funding reports and request for payment.
- Create initial draft of annual and amended budgets.
- Maintain capital asset listing, including posting of depreciation.

Office Administrator:

- Receive and open all incoming mail, except bank and credit card statements.
- Mail checks for payment.
- Electronically file check and invoice in appropriate vendor file.
- Reconcile monthly fuel statement with fuel receipts.

Operations and Fleet Manager:

- Initial review and approval of invoices for maintenance.
- Initial review and approve monthly fleet fueling statement.
- Review and approve all driver time sheets.

III. Funds Received

A. Duty Procedures

- The Office Administrator receives all incoming mail addressed to HIRTA or without a specific addressee. All checks, money orders and cash are promptly recorded into a "Cash Receipts Log" maintained on a computer spreadsheet.
- The Office Administrator will endorse all checks by stamp to read "For Deposit only", for the appropriate account.
- Checks and cash will be placed in a secure locked drawer each day at close of business.
- At the end of the week, the Office Administrator will complete a deposit slip in duplicate.
- All receipts will be deposited intact. No disbursements will be made from cash or checks prior to a deposit.
- No completed deposit should be stored for more than one business day. Exceptions must be approved by COO or CEO.
- Receipts and deposit slips are given to the Accountant who makes the weekly deposit in person at Freedom Financial bank.
- The COO receives a copy of all deposit reports for review before being filed.

HIRTA - Accounting Policies and Procedures Manual

B. Funds Received by Automatic (Electronic/ Deposit):

- The Accountant and/or CEO oversees and tracks all fund transfers.
- The Accountant or CEO verifies electronic deposits against total cash received at month-end.

Fund Disbursements -- Approvals and Authorization

- Incoming invoices are date-stamped and given to the COO each week for approval. The COO verifies the invoice's validity and initials approval. If an invoice is lost, a memo explaining the expense and detailing the cost must be submitted with a Request for Payment for CEO approval.
- The Accountant provides a list of Board-approved invoices to the CEO for review, initials, and date
- COO-approved invoices are scanned and forwarded to the CEO and Executive Committee for final approval prior to payment
- Once monthly, the COO emails all credit card receipts, with the weekly invoices to the Executive Committee and CEO for review and approval.
- A schedule of expenditures is provided to the CEO before payment is issued. More frequent payment preparation may occur as needed.
- The Accountant prepares disbursements from approved invoices or supporting documentation, noting the account codes and department for each expense.
- The Accountant prints checks with the CEO's electronic signature or issues payment via ACH when possible. If the Accountant is unavailable, the CEO assigns these duties.
- Office Administrator will prepare payments to mail within one business day of receipt.
- The CEO is notified of any discrepancies with payees and determines how each is resolved.

IV. Reconciliations

A. Bank Reconciliations:

- The CEO receives bank statements electronically and reviews them for inconsistencies.
- The Accountant reconciles accounts upon receipt of statements, no later than 7 days after receipt.

Each reconciliation includes:

- Comparison of daily deposit dates and amounts (bank statement vs. cash receipts journal)
- Verification that both sides of inter-organization bank transfers are recorded
- Investigation of items rejected by the bank (returned checks or deposits)
- Comparison of electronic payments and wire transfers (dates received vs. dates sent)
- Comparison of canceled checks with the disbursement journal (check number, payee, and amount)
- Accounting for the sequence of checks within and across months
- Examination of canceled checks for authorized signatures, irregular endorsements, and alterations
- Review and proper mutilation of void checks; mutilated voids are scanned and stored with the corresponding month's bank statement

HIRTA - Accounting Policies and Procedures Manual

- Investigation of checks outstanding more than 60 days

The Accountant works with HIRTA's CPA as needed for general ledger adjustments. The Office Administrator provides a copy of reconciliation reports to the Board Treasurer for review and approval and completed reconciliations are filed with monthly statements per HIRTA retention guidelines.

B. Other General Ledger Account Reconciliations:

ASSETS

Account	Reconciliation Standard
Cash	Must agree with monthly bank reconciliation balances
Investment Income	Must agree with monthly bank reconciliation balances
Petty Cash	Must always equal \$50.00
Prepays	Must equal advance payments paid at end of accounting period
Property Equipment & Fixtures	Must equal totals from audited depreciation schedules; updated as purchases are made
Security Deposits	Must equal amounts held in escrow; updated as applicable

LIABILITIES

Account	Reconciliation Standard
Accounts Payable	Must equal amounts owed to vendors at period end per the aging report
Payroll Tax Liability	Must equal amounts withheld from employee paychecks plus employer portion not yet remitted
Due to Others	Any amount owed at the period end must be recorded and maintained in the general ledger

INCOME & EXPENSES

Account	Reconciliation Standard
Income	Cash account charges reconciled with funding requests, funder reports, and drawdown schedules
Gross Salary	Aggregate balances reconciled with amounts reported on quarterly payroll returns
Consulting	Amounts charged reconciled against contracts

HIRTA - Accounting Policies and Procedures Manual

C. Petty Cash Fund

- The petty cash fund should never exceed \$50.00.
- The CEO is the custodian of the petty cash fund, kept in a locked safe.
- A single disbursement from petty cash shall never exceed \$15.00.
- All disbursements are recorded with a description and amount.
- A vendor receipt must be received by the CEO for the amount of the request in order for the request to be approved.
- A vendor receipt is required for every reimbursement request. The recipient must sign the sheet acknowledging receipt, and the receipt must be attached.
- All materials remain in the locked petty cash box until it is time to replenish the fund, at which point the Reconciliation Sheet and receipts are attached to the check request voucher.
- At least once annually, the Auditor counts all cash on hand and receipts in the presence of the CEO. The combined total must equal exactly \$50.00. Any discrepancies are resolved immediately.
- HIRTA does not cash checks of any kind through the petty cash fund.

V. Purchases

A. Credit Cards

HIRTA authorizes credit cards for lead staff to facilitate business purchases, including travel not easily handled through normal disbursement processing. The COO reviews CEO purchases; the CEO reviews and approves all other credit card purchases. Credit cards for employees who resign or are terminated are cancelled immediately. In every case of credit card usage, the individual charging a HIRTA account will be held personally responsible in the event the charge is deemed personal or unauthorized.

Authorized Uses

- Company-related expenses tied to the employee's job commitments
- Coach-class or lower travel for properly authorized business trips
- Lodging and meals within the authorized reimbursement rate
- Mid-size or smaller vehicle rentals for authorized business trips
- Meals per the rates listed in the Employee Handbook

Prohibited Uses

- Personal or non-business expenditures of any kind
- Expenditures not properly authorized
- Cash advances, bank checks, traveler's checks, or electronic cash transfers
- Meals, entertainment, gifts, or other expenditures prohibited by HIRTA policy or federal, state, or local law

HIRTA - Accounting Policies and Procedures Manual

B. Proper Documentation for all Purchases

All credit card and other purchases must be documented before being considered authorized for reimbursement:

- Lodging — Itemized hotel receipt detailing every charge and the name(s) of person(s) lodged
- Meals/Entertainment — Receipt showing food/beverage and gratuity costs separately, plus the names of all individuals for whom food or beverage was provided
- Other Expenditures — Vendor receipt itemizing every good or service purchased (including class of service for transportation) with an explanation of the specific business purpose (e.g., *"Round-trip coach flight, Des Moines to San Diego, for Public Transit Conference"*)

The CEO reviews all reimbursement requests against receipts and approves for payment as appropriate.

C. Fixed Asset Management

The Accountant maintains a permanent fixed asset log containing:

- Date of purchase
- Item description
- Whether received by donation or purchased
- Cost or fair market value at date of receipt
- Donor or funding source (if applicable) and any restrictions on use or disposition
- Identification/serial number (if applicable)
- Depreciation period
- Vendor name and address
- Warranty period
- Inventory tag number (*all fixed assets must be tagged with a unique identifying number*)
- HIRTA check number(s) used for payment

At least annually, a physical inspection and inventory of all fixed assets is conducted and reconciled to general ledger balances. Adjustments for dispositions are made accordingly. The HIRTA Board of Directors approves all capital asset disposals prior to deletion. All capital items with a cost greater than \$5,000.00 are capitalized and depreciated.

D. Capital Expenditures:

- Purchases **over \$15,000** may require a competitive bid process. All bids must be recorded and kept on file; at least three bids should be obtained when possible.
- Purchases must not be fragmented or reduced to components under \$15,000 to avoid the bid process.
- **Micro-purchases** (under \$15,000) are distributed equitably among qualified suppliers.
- **Consultant contracts** include rate and payment schedule, deliverables, timeframe, and other requested information.
- **Vendor contracts** for products/services are created and maintained on file.

E. Payroll Personnel:

The Office Administrator maintains secure electronic personnel files for all employees. Each file contains, at minimum:

- Employment application or résumé
- Background check results
- Date of employment
- Direct deposit authorization
- Emergency contact information
- Signed employee acknowledgments and agreements
- Authorization of payroll deductions
- W-4 Form (withholding authorization)
- I-9 Immigration Form (*filed separately from the personnel file*)
- Termination data (when applicable)

F. Payroll Preparation and Timekeeping:

- Timesheets are prepared electronically using company-provided timekeeping software and adjusted timely to ensure proper pay.
- Timesheets must be approved by the employee's manager before payroll is processed.
- The Accountant processes payroll.
- HIRTA requires direct deposit of payroll into the employee's own financial institution. Payroll is deposited on payday.

G. Payroll Taxes:

The Accountant will prepare and transmit payroll tax reports, W-2 forms and 1099's.

H. Benefits:

Payroll is prepared in accordance with personnel policies and the benefits plan. Benefits are deducted from gross wages based on each employee's selected benefit plans.

VI. Grant Compliance

When a new grant is received or renewed, a permanent file is established containing the contract and all financial correspondence related to the grant. The COO or CEO is responsible for reviewing the grant contract and identifying all fiscal compliance requirements.

HIRTA - Accounting Policies and Procedures Manual

Governmental GAAP Requirements

HIRTA adheres to all restrictions imposed by its funders (governmental and private). Employees are expected to bring any instances of non-compliance to management's attention.

When expending federal funds, prior written approval from the funding agency is required for:

- Capital expenditures for land or buildings
- Insurance and indemnification expenses
- Pre-award costs
- Public information service costs
- Publication and printing costs
- Rearrangement and alteration costs

Federal funds will never be requested for the following costs:

- Bad debt expense
- Contingencies
- Contributions or donations to others
- Entertainment expenses
- Fines and penalties
- Interest, fundraising, and other financial costs

VII. Financial Reporting

A. Fiscal Policy Statements

- All cash accounts owned by HIRTA will be held in financial institutions which are federally insured and have received a favorable CRA (Community Reinvestment Act) rating.
- All capital expenditures which exceed \$5,000.00 are capitalized.
- Neither paycheck or personal checks will be cashed through the HIRTA petty cash fund.
- No salary advances will be made under any circumstances.
- No travel cash advances will be made except under special conditions and preapproved by the Board of Directors. Reimbursements will be paid upon full expense reporting using the official HIRTA reimbursement request form within the normal disbursement schedule.
- HIRTA personnel are required to take annual vacation which will not interfere with fiscal procedures. Employees are required to take five consecutive days per year. Variances to this policy shall be made in special circumstances, with permission from the CEO.
- It is the policy of HIRTA to reimburse out of pocket expenses only when supporting documentation has been presented for approved costs incurred.

HIRTA - Accounting Policies and Procedures Manual

- HIRTA will establish pay rates which equal or surpass the federal minimum wage.
- It is the goal of HIRTA to maintain a minimum of ten percent (10%) of the operating budget between its operating and savings bank accounts at all times. In the event balances fall below the amount, the Board of Directors will be notified immediately.
- All funds received by HIRTA for each project will be segregated into separate project accounts in the general ledger to avoid any possibility of commingling project monies with general operating funds. A full computerized ledger accounting system will be maintained.
- The CEO is the signatory on all HIRTA bank accounts.
- Bank statements are reconciled monthly to account for any outstanding or lost checks.
- Expense reports are maintained to disclose the nature of expenses, and the dates incurred.
- Separate files will be maintained for each bank account and vendor. Files will be kept separately for each fiscal year.
- The services of a Certified Public Accountant will be engaged to prepare a formal financial audit of the HIRTA fiscal year-end.

B. Budgets:

Budgets measure performance, encourage planning, and allocate resources in accordance with funding source requirements. All budget assumptions must be documented to facilitate thorough analysis and evaluation.

- The Accountant drafts the initial budget.
- The CEO amends and finalizes the budget draft.
- The Board of Directors reviews and approves the budget.
- A separate depreciation schedule is maintained by the Accountant for each property/asset type. Newly purchased depreciable property is added to the schedule in the month following purchase or installation.

C. Internal Reporting:

Reports assist the Board of Directors, CEO and funders, with managing and controlling of programs and financial resources. The CEO prepares a set of monthly financial reports for distribution to the Board of Directors. The reports include:

- Balance sheet
- Statement of Accounts Receivable
- Statement of Accounts Payable
- P&L budget-to-actual
- List of Journal Entries
- Schedule of bills

HIRTA - Accounting Policies and Procedures Manual

Monthly reports are submitted to the full Board for review and acceptance at the following Board meeting. Reports are finalized by the end of the month following the statement period.

D. Amended Budget:

A budget amendment is initiated during regular reviews if any of the following conditions are found:

- Funds need to be transferred between line items
- The total budget needs to increase or decrease
- A new service or capital project is established
- A new service or capital project budget line item needs to be adjusted
- Additional revenues are received and anticipated to fund current operations

E. Year-End Report/Audit:

HIRTA staff strictly observes GAAP accounting cutoff rules. Revenues and expenses must be matched to the periods in which they were earned and incurred.

- **The Treasurer** reviews and signs off on all year-end journal entries, which are filed for audit trail purposes.
- At fiscal year-end, the CEO verifies all Statement of Financial Position (balance sheet) accounts, including cash accounts (vs. bank reconciliations), capital asset accounts (vs. purchases), and accounts receivable and payable (vs. outstanding amounts).
- Revenue and expenditure accounts are reconciled to amounts received and expended.

HIRTA is required to have an A-133 Audit annually. An audit report summarizing total income and expense activity and a balance sheet as of June 30 are prepared at fiscal year-end, reviewed by the CEO, and presented at the Board meeting.

- If no active audit contract is in place, bids for an independent auditor are accepted May 1 – June 15. At least three proposals are required.
- The auditing process begins on or about November 15.
- Every 5 years (or more often if needed), an RFP is sent to qualified audit firms. The CEO solicits bids, interviews firms, and makes recommendations to the Board.
- **The completed audit is reviewed annually by the HIRTA Board, which takes action to receive and file the final report.**

F. Annual Meeting Checklist

During each annual meeting, the following procedures are performed:

- The Board of Directors approves new signers to each bank account (when applicable) and approves any new and necessary bank accounts. New signers complete the appropriate signature card and corporate resolutions.
- All financial institutions are notified of any changes to authorized signers within three (3) business days following the annual meeting.

G. Accounting/Payroll System

Access to QuickBooks is restricted to accounting staff responsible for accounting/payroll processing and the CEO. The system is password protected.

Backup Procedures (*per HIRTA's IT firm recommendations*):

- An electronic, off-site copy of the server is captured daily.
- Two external hard drives capture a local copy of the server daily.
- A daily notification is sent to the COO detailing the status of the off-site copy.
- If the off-site copy fails, the notification is forwarded to the IT firm for prompt investigation and correction.
- In the COO's absence, the Office Administrator monitors backup notifications and reports any failures.

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

Exhibit 5

EMPLOYEE HANDBOOK UPDATE – EXPENSE REIMBURSEMENT

Expense Reimbursement

All travel for HIRTA business must receive prior approval. To seek reimbursement for reasonable costs incurred for travel and lodging while on official business, the costs must be substantiated with appropriate receipts and approved by the CEO.

Mileage reimbursement is meant to cover only those miles incurred beyond the employee's normal commute to their place of business. Miles submitted for reimbursement should be net of any normal commuting miles.

- Mileage using personal vehicle is \$.05 per mile under the current IRS Mileage Rate
- Meal allowance for overnight travel will be based on the U.S. General Services Administration. Per diem rates can be accessed at [perdiem](#)
- Day Trip: Not to exceed \$16 per day

[NEW — Ground Transportation] Ground transportation expenses, including taxis, rideshare services (such as Uber or Lyft), and airport shuttles, will be reimbursed when they are the most practical and cost-effective means of transportation for HIRTA business travel. Reimbursement for such services requires a receipt and a brief explanation of the business purpose. Employees are expected to use the most economical option available. Rental vehicles require prior CEO approval and must be returned with a full tank of gas; fuel receipts must be submitted with the reimbursement request.

[NEW — Prohibited Expenses / Alcohol] Alcoholic beverages are not a reimbursable expense and may not be purchased using a HIRTA credit card under any circumstances. Any expense report or credit card charge that includes alcohol will be disallowed, and the employee will be required to personally reimburse HIRTA for that portion of the charge. This policy applies regardless of whether the purchase occurs during a business meal, at a conference, or while traveling on behalf of HIRTA.

When meals are provided at no additional cost to the traveler (including meals on planes, or meals included in conference registration fees), the traveler is not entitled to any meal allowance for those meals. If circumstances, such as unique dietary needs, make it necessary to forego the provided meal, then the traveler may claim up to the maximum meal allowance. In this case, an itemized receipt and a written explanation approved by the CEO is necessary.

[NEW — Non-Reimbursable Expenses] The following expenses are not reimbursable under any circumstances:

- Alcoholic beverages
- Personal entertainment, including movies, sporting events, or recreational activities
- Personal care items or clothing
- Traffic or parking violations
- Expenses for family members or guests not on HIRTA business
- Upgrades to business or first-class airfare unless specifically pre-approved by the CEO

Expenses must be reasonable and reflective of the Employee's efforts to be cost conscious. The CEO may make such changes as conditions warrant. For all business-related expenses, employees must submit a receipt with a completed HIRTA Reimbursement form signed by the employee and approved and signed by the employee's manager. Reimbursements should be submitted within 30 days after the initial expense or completion of travel. All reimbursement requests will be processed through payroll as nontaxable.

[NEW — HIRTA Credit Card Use] Employees issued a HIRTA credit card are responsible for ensuring the card is used solely for authorized HIRTA business expenses. Prohibited purchases include, but are not limited to, alcoholic beverages, personal expenses, and any items not directly related to HIRTA business. Misuse of the HIRTA credit card may result in disciplinary action, up to and including termination, and the employee will be personally liable for any unauthorized charges.

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

Exhibit 6

BANK RECONCILIATION

During the transition of responsibilities for sending bank reconciliations to the Board Treasurer, an internal miscommunication occurred that resulted in a delay in the Treasurer receiving the reconciliations for review and signature. Once the issue was brought to the CEO's attention, staff received additional training and the reconciliations were promptly forwarded to the Treasurer. As a result, there were delays in obtaining signatures and filing the completed documents.

Staff recommendation: The Board acknowledge the delay in bank reconciliation reviews and authorize staff to include a note regarding the matter for the FY2026 audit files.

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 7

Exhibit 6

Exhibit 7



Heart of Iowa Regional Transit Agency HIRTA Public Transit

Boone, Dallas, Jasper, Madison, Marion, Story, and Warren Counties

5/28/2026

Iowa DOT

Modal Transportation Bureau
Matt Oetker, Transit Programs Administrator
800 Lincoln Way
Ames, IA 50010

Subject: Temporary Authorized Signatory for HIRTA

Mr. Oetker,

This letter serves to inform the Iowa DOT, due to the medical leave of our Chief Executive Officer (CEO), Julia Castillo, from June 29 - July 31, 2026, the Heart of Iowa Regional Transit Agency (HIRTA) Board of Directors has formally appointed a temporary authorized signatory.

Effective June 29, 2026 through July 31, 2026, or until the CEO returns, whichever comes first, our Chief Operating Officer (COO), Brooke Ramsey, is authorized to sign all necessary financial instruments, contracts, agreements, and other official documents on behalf of HIRTA. This temporary authority includes all day-to-day operations, financial transactions, reimbursement requests, and contractual obligations to ensure the continued operation of HIRTA.

The COO will keep the Board informed of all significant actions taken under this temporary authorization.

Sincerely,

Lisa Heddens, Board Chair
HIRTA Board of Directors

**2824 104th Street, Urbandale, IA 50322 | www.RideHIRTA.com
Toll free: 1 (877) 686-0029 | Fax: (515)777-2745**

CEO Report

CEO Report

CEO Report

1. Admin / Maintenance Facility Update: **Due Diligence period ends 5/29/26. Then 30 days to close.**
 2. Indoor Bus Storage (Boone) **Land Negotiations progress: Approval to execute a purchase agreement and Board Chair to sign once FTA gives concurrence on negotiated price was done May 14, 2026.**
 3. Still working on the Buy America waiver for the e-Jest small electric vehicle. Met the Deputy Assistant, Secretary for Intergovernmental Affairs and got more information about how we may be able to get more traction by getting a letter of support from the National Association of Counties. **Letter of Support was mailed to each Board member should they want to sign, as discussed in the special May 14, 2026 HIRTA Board meeting. These letters will be forwarded to the US DOT and FTA as talks have resumed regarding this temporary Buy American Waiver at the Federal level.**
-
4. Conferences/Trainings/Events Attended or Upcoming
 - Attended the Community Transportation of America Association (CTAA) annual Expo May 11-13, 2026
 - Attended the Iowa DOT Transit Summit in Des Moines May 14, 2026
 - Attending the Iowa Public Transit Association Annual Meeting in Altoona, IA June 7-19, 2026
 - Attending the TCRP Oversight and Project Selection (TOPS) Commission meeting in DC June 24-15, 2026
 5. GRANTS received:
 - United Way of Central Iowa for Operations in Dallas and Warren counties
 - RSVP for expansion of our volunteer program to include Boone, Dallas, Polk and Warren Counties
 6. All 6 Hybrid minivans from our ICAM grant have been received
 7. Storms on Monday, May 18 destroyed our phone system and damaged two network switches and server backup batteries. Repairs and replacements were completed Thursday and Friday. The phone system was under warranty, and an insurance claim has been filed to help with these unforeseen costs.
 8. Annual review with Aging Resources of Central Iowa will be on May 28, 2026
 9. Service Changes Effective July 1, 2026:
 - Service hours will change from 7:00 AM–5:00 PM to 7:00 AM–4:00 PM
 - Knoxville, Indianola, and Perry service will be reduced to Mondays and Fridays only due to no local funding support