



U.S. Department
of Transportation
**Federal Aviation
Administration**

Office of Airport Compliance
and Management Analysis

800 Independence Ave., SW
Washington, DC 20591

January 16, 2026

Ms. Rebecca Hupp
Airport Director
Boise Airport
3201 Airport Way, Suite 100
Boise, ID 83705

Re: Transmittal of Final Financial Compliance Report

Dear Ms. Hupp:

Thank you for your December 30, 2024, and additional 2025 responses to the Federal Aviation Administration's (FAA) draft compliance review report of the Boise International Airport (BOI) and City of Boise, airport sponsor and operator of BOI. We appreciate your correspondence recognizing BOI's full commitment to address recommendations proposed by the FAA's Office of Airport Compliance and Management Analysis (ACO), from July 24, 2023, to July 27, 2023, for the financial compliance review.

The recommendations for the draft report, BOI's responses, and the FAA's final responses are as follows:

FAA Form 126 and 127 Operating and Financial Summary

Section 111 of the Federal Aviation Administration Authorization (FAA) Act of 1994, Public Law 103-305 (August 23, 1994) established the requirement for commercial service airports to file financial reports with the FAA. These reports are the Financial Government Payment Report, Form 5100-126, and the Operating Financial Summary, Form 5100-127. Congress enacted the reporting requirements to inform the public about how airports collect and disburse funds and to provide the FAA with a means of evaluating sponsor compliance with revenue-use requirements. Form 5100-126 reports the financial transactions between the Airport and other governmental entities and all services and property provided to such units. Form 5100-127 reports Airport financial operating results.

The FAA attempted to reconcile the information reported on both forms with the sponsor's FY 2021 Annual Comprehensive Financial Reports (ACFR). BOI reports a balance sheet, income statement, and airport operations statistical information on Form 5100-127. The Net Change in Fund Balances on Form 5100-127 and the ACFR did reconcile, so the FAA feels the

discrepancies could be the result of category reclassifications. The sponsor had not updated the FAA's Certification Activity Tracking System (CATS) financial information to reflect the audited financial reports, resulting in variances between the CATS reporting and the ACFRs.

Advisory Circular 150/5100-19D *Guide for Airport Financial Reports Filed by Airport Sponsors* (June 23, 2011) advises that the FAA Authorization Act of 1994 does not require audited information, but the FAA prefers audited data. CATS allows sponsors to update financial data at any time. ACO felt the reported variance warranted the necessity of updating unaudited amounts to those reported in the ACFR to prevent misleading the public.

FAA Conclusion: The FAA recommends CATS Forms 5100-126 & 127 be reconciled and updated in accordance with the appropriate BOI financial reports for Fiscal Years Ending June 30, 2017, through 2021 ACFRs.

City of Boise Response: *The airport will reconcile our 126 and 127 reports to the City of Boise Financial statements and retain documentation of this reconciliation.*

FAA Final Response: After reviewing the sponsor's response and reconciliations, we consider the matter closed. The FAA strongly suggests BOI update its CATS Forms 5100-126 & 127 to always reflect audited data on an ongoing basis.

Financial Transactions and Payments

\$1,117.65 utility payment to Idaho Power

A payment of \$1,117.65 was made to Idaho Power, a utility company that provides electricity services to the local areas. However, the details in the invoice, which total \$94,061.04, do not justify this specific payment. The invoice lists multiple service addresses, each with varying charges under the service summary. None of these charges corresponds to the payment amount of \$1,117.65. Additionally, the service addresses listed on the invoice do not clearly indicate whether they are located within the airport properties. In the absence of supporting evidence, we cannot determine whether this utility payment was intended for electricity services at BOI. Further documentation is required to resolve this exception.

\$1,117.00 to YESCO

A payment of \$1,117.00 was made to YESCO for signage. The issue arises because the invoice is addressed to the City of Boise, rather than specifically to BOI. Given this, it's unclear whether the payment was intended for the city's expenditure or directly related to Boise Airport. Due to this ambiguity, we cannot ascertain if this expenditure follows the FAA's requirement that airport-generated funds be used solely for airport-related purposes. Additional documentation or clarification is needed to resolve this exception.

FAA Conclusion: We made the following recommendations to BOI to enhance its internal controls and ensure compliance with FAA regulations and policies.

Invoice Verification: Ensure that all invoices clearly specify the service or product being provided, as well as the location for which the service or product is intended. This will help to match payments with the appropriate budget lines and confirm their validity.

Vendor Communication: Ensure clear communication with vendors so that all invoices are detailed and include all necessary information, such as specific addresses or departments.

City of Boise Response: *We will verify that payments of all invoices are reviewed to ensure that they are payments for goods or services received and, where possible, include the name of the airport on the invoices.*

FAA Final Response: After reviewing the sponsor's response, supporting information for the expenditures, and lease agreements, we consider the matter closed.

Cost Allocation Plan - Review of the Indirect Cost Allocation Plan for FY2021

FAA Conclusion: Our review revealed that indirect cost rates and allocations were developed and charged based on budgeted expenditures, which do not comply with the Revenue Use Policy. Additionally, questionable costs from the Office of Community Engagement were allocated to BOI. The FAA recommends that the City true-up budgeted internal service provider costs in subsequent periods to develop a final rate or allocation and adjust the amounts charged to BOI. The FAA is requesting adjustments to the indirect cost allocation rates applied in FY 2021 and the preceding five years.

City of Boise Response: *After research and discussing with the FAA auditors, the City of Boise agreed to true-up the CAP for the audit year (FY 2021) and the preceding five years (FY 2016, 2017, 2018, 2019, and 2020). Here are the results of the calculation:*

*FY 2016: 29,906.99 additional expense to BOI
FY 2017: 5,066.18 additional expense to BOI
FY 2018: 15,592.11 additional expense to BOI
FY 2019: 115,372.90 additional expense to BOI
FY 2020: (23,518.52) reduction of expense to BOI
FY 2021: (98,972.43) reduction of expense to BOI
Total: 43,447.23 expense to BOI*

In addition to the true-up for the audit year and the five preceding years, the City of Boise will continue to calculate and post a true-up entry after the end of each fiscal year to comply with the Revenue Use Policy.

The true-up entry for FY 2016 through FY 2021, detailed above, as well as the true-up for FY 2022 (72,468.50 additional expense to BOI) and FY 2023 (154,182.72 additional expense to BOI), were posted as adjustments in FY 2024. The true-up entry for FY 2024 (206,124.55 additional expense to BOI) was posted as an adjustment in FY 2025.

FAA Conclusion: The City has assigned the costs of the Office of Community Engagement to BOI based on the airport's budgeted expenditures. BOI's allocation was \$152,316 in FY 2021, rising to \$236,513 in FY 2022, an increase of 55.26%. A more accurate allocation metric reflecting the services provided should be used, or the City should directly bill BOI for services provided (such as the number of calls, ads, or public announcements).

City of Boise Response: *Per the above recommendation, the City has trued-up the Office of Community Engagement allocation driver from expenditure budget to actual expenses at the end of each fiscal year. Expenditure budget/actual expenses are a driver that allocates a higher percentage of the Office of Community Engagement to departments that have more volume of requests due to the increase in volume, resulting in the need for more services.*

The driver, however, does not explain the large increase in allocable expense from the Office of Community Engagement. In FY 2022, the Office of Community Engagement increased the Full Time Equivalent (FTE) staff in the department by seven from 15 to 22. This increase in staff expanded the services that the department provides to all departments at the City, as well as the City as a whole, and also directly to BOI. Some of these services are strategy and implementation of all of the City's incoming and outgoing communications with a Communications Director; management of city websites, serving as a first point of contact for the majority of media inquiries, providing strategic direction and implementation of earned and paid communication plans, marketing plans and engagement campaigns with a Marketing Manager; expertise on the Americans with Disabilities Act (ADA) with an ADA/Access Manager; supporting the BOI annual airshow and other events with an Events Coordinator; expertise on the Civil Rights Act with a Language Access Manager; and providing better service for the increase in volume of graphic design with an additional graphic designer.

The current City of Boise Cost Allocation Plan was first implemented in FY 2016. The plan was reviewed and had updates in FY 2020 to better align with the goals of the City, federal compliance, and services provided. The plan's drivers will be reviewed again in FY 2025.

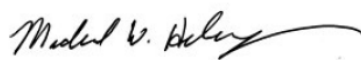
FAA Conclusion: We accept your response regarding the reconciliation to the actual. The reconciliations should be documented and available upon request to the FAA.

FAA Final Response: After thoroughly reviewing BOI's Corrective Action Plan (CAP) concerning the recommendations in the draft report, the FAA is pleased to confirm that these matters are now considered closed. However, should BOI decide to make any modifications to the outlined corrective actions, BOI should notify the FAA immediately. In such cases, please be aware that the FAA reserves the right to reopen the recommendation until it is satisfactorily resolved/corrected.

We express our gratitude for your cooperation and commitment to effectively addressing these recommendations. Our appreciation extends to you, your team, and other city officials for promptly providing the FAA with the necessary responses to our recommendations. As a result of your responsiveness and efforts, we are pleased to announce that all matters are now considered closed. We will proceed with the publication of the final audit report on the financial compliance review.

Once again, thank you for your collaboration and dedication to achieving a successful resolution. Should you have any further questions, please contact David Duchow, Airport Compliance Specialist at (202) 267-9605.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael W. Helvey", with a long, sweeping horizontal line extending to the right.

Digitally signed by MICHAEL W HELVEY
Date: 2026.01.15 11:42:14 -05'00'

Michael Helvey
Director, Office of Airport Compliance
and Management Analysis

**Federal Aviation Administration
Office of Airports Compliance and Management Analysis
Financial Compliance Review**

BOISE AIRPORT

July 24 – July 27, 2023



**Federal Aviation Administration
Office of Airports Compliance and Management Analysis
Final Financial Compliance Review Report**

The Federal Aviation Administration (FAA) Office of Compliance and Management Analysis (ACO) conducted a financial compliance review at the Boise Airport (BOI or Airport) to evaluate compliance with federal statutes and FAA requirements. The FAA conducted this review at BOI and the City of Boise (City or Sponsor) offices from July 24, 2023, through July 27, 2023.

As the airport sponsor, the City, manages BOI and is responsible for ensuring compliance with federal statutes, the Airport Improvement Program (AIP) Grant Assurances, and FAA policies for federally obligated airports. Airport sponsors agree to certain obligations when they accept federal grant funds or federal property transfers for airport purposes. The FAA enforces these obligations through its Airport Compliance Program. The ACO conducts a financial compliance review of selected airports each fiscal year.

Unlawful revenue diversion, as defined in Section II, paragraph C of the Policy Concerning the Use of Airport Revenue (Revenue Use Policy), 64 Fed. Reg. 7697 (Feb 16, 1999), as “the use of airport revenue for purposes other than the capital or operating costs of the airport, the local airport system, or other local facilities owned or operated by the airport owner or operator and directly and substantially related to air transportation or property.” The ACO is responsible for ensuring that airports adhere to AIP Grant Assurances and the FAA’s Revenue Use Policy.

We reviewed the following financial topics at BOI:

- Forms 126 & 127 Reporting
- Single Audit Reporting
- Financial Transactions and Payments
- Leases and Agreements
- Aircraft Rescue and Fire Fighting (ARFF)
- Advertising and Incentives
- Art Program
- Police and Security Services
- Noise Land Program
- Cost Allocations
- Fleet Services

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Single Audit Reporting

2 CFR Part §200.511 states the auditee is responsible for follow-up and corrective action of all findings. In addition, the auditee must prepare a corrective action plan in accordance with §200.511. At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516, a corrective action plan to address each audit finding included in the current year's auditor's reports.

In BOI's 2021 Single Audit Report, a finding related to the U.S. Department of Transportation's Airport Improvement Program was reported. The CPA described the finding as follows: "During our testing of compliance there was one instance in our sample of reporting testing where the Employee Retention reporting requirements under the program were not submitted and were only submitted as a result of our audit."

We conducted a follow-up review on the implementation status of the corrective action plan for this finding by examining BOI's 2022 Single Audit Report Summary and its Schedule of Prior Audit Findings. We observed that this finding had been addressed and cleared by the CPA.

FAA Conclusion: Issue resolved. No follow-up is required.

Financial Transactions and Payments

The FAA Revenue Use Policy outlines the rules for how money generated at publicly funded airports must be spent. These guidelines ensure that such revenue is solely used for expenses and improvements directly related to the airport. To assess compliance of BOI's expenditures with the FAA's Revenue Use Policy, we requested and reviewed BOI's accounting policies and procedures to understand how transactions were initiated, authorized, processed, and reported. We interviewed finance department staff to ensure financial practices align consistently with BOI's established policies. We judgmentally selected 27 procurement transactions, including 11 P-Card purchases, to determine if these expenditures were allowable, allocable, and reasonable under the Revenue Use Policy. During our evaluation of these transactions, we identified five exceptions. BOI provided additional information and explanations, which allowed us to resolve three of the exceptions. However, the other two exceptions remained unresolved and are described below.

\$1,117.65 utility payment to Idaho Power

A payment of \$1,117.65 was made to Idaho Power, a utility company that provides electricity services to the local areas. However, the details in the invoice, which total \$94,061.04, do not justify this specific payment. The invoice lists multiple service addresses, each with varying charges under the service summary. None of these charges corresponds to the payment amount of \$1,117.65. Additionally, the service addresses listed on the invoice do not clearly indicate whether they are located within the airport properties. In the absence of supporting evidence, we cannot determine whether this utility payment was intended for electricity services at Boise Airport. Further documentation is required to resolve this exception.

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City of Boise Response: *We will verify that payments of all invoices are reviewed to ensure that they are payments for goods or services received, and, where possible, include the name of the airport on the invoices.*

FAA Final Response: After reviewing the sponsor's response, supporting information for the expenditures, and lease agreements, we consider the matter closed.

Leases and Agreements

Background

Each federally assisted airport owner/operator is required by statute and Grant Assurances 24 and 25 to have an airport fee and rental structure that will make the airport as self-sustaining as possible and minimize the airport's reliance on federal funds and local tax revenues. The FAA has generally interpreted the self-sustaining assurances to require airport sponsors to charge fair market value commercial rates for non-aeronautical uses of airport property.

BOI Leasing Program

BOI leases space in its terminal and other airport-owned property to airport operators and concessionaires. Rental rates are established by fair market value/rent appraisals or aeronautical rates. All leases are reappraised annually, or at the end of the lease period, values are updated, and new rates are set with consumer price index adjustments.

The BOI Business Development Manager administers the leasing program for the Airport. All leases contain all applicable clauses and terms to include a subordination clause. The airport does not have any tenants paying below market value or occupying a rent-free space.

BOI has approximately 200 active leases, and the FAA reviewed a 25% sampling. The FAA found BOI's lease program to be administered in accordance with FAA policies. There was no indication of outside influence or political favoritism for the soliciting and awarding of leased property.

FAA Conclusion: Based on the review of randomly selected lease agreements and a tour of airport facilities at BOI, the airport's leasing practice is consistent with FAA policies. The FAA notes that BOI's leasing policy and practices are among the best seen to date. No follow-up is needed on this item.

Aircraft Rescue and Fire Fighting (ARFF)

Aircraft Rescue and Fire Fighting (ARFF) operation at BOI, located at Station 19, maintains an Index C rating and has 24/7 coverage at BOI. It is staffed with a minimum of five firefighters. Their objective is to maintain fire suppression for the coming and going traffic at BOI, applying FAA Part 139 requirements.

The unit generally does not engage in structural responses; however, it has a strong relationship with the National Guard. Since Boise has a significant military presence, the Idaho National Guard takes the lead on incidents involving military aircraft. The National Guard heads their fire operations at the Gowen Field Fire Station.

To ensure at least five staff are always available, BOI pulls from the City roster in accordance with the collective labor agreement. The firefighters must be qualified in ARFF to work overtime at the airport. The ambulance service is handled by Ada County. Any emergency calls at the terminal are billed to the patient, not BOI.

FAA Conclusion: The FAA found no irregularities with ARFF at BOI.

Advertising and Incentives

BOI currently has an incentive program to attract new service. The air service incentive plan identifies large and unserved target cities or hubs that provide connectivity for BOI passengers. Currently, no international markets are being targeted. The program is structured into two parts: (1) airport funded marketing and promotional costs, and (2) waivers or reduced landing fees. Any carrier that wishes to participate must complete an application form, which outlines the incentives they are eligible for. A team reviews the application to ensure its eligibility and that the request meets all criteria. Although the program is open to all carriers, currently, no carriers are taking advantage of the incentives as of this report.

BOI does not engage in much marketing of the airport. BOI also does not conduct cooperative marketing of existing routes with carriers, nor engage in tourism marketing. BOI has a sponsorship with the Conventions and Visitors Bureau (CVB) with an annual membership cost of \$10,000. BOI has conducted joint advertising with CVB; however, it only pays for the marketing portion that pertains to the airport.

BOI contracts with Lamar to perform advertising at the airport and receives a percentage of the revenues. BOI owns the signs and hardware. All signage must be approved by BOI, and they do not allow politically focused, marijuana, or any illegal activities promoted at the airport.

FAA Conclusion: We generally found no irregularities with the marketing and incentive program at BOI. Airport revenue can only be used for costs of activities directed toward promoting competition at an airport, public and industry awareness of airport facilities and services, new air service and competition at the airport (other than by direct subsidy to air carriers), and salary and expenses of employees engaged in efforts to promote air service at the airport. Since BOI engages with the CVB, the FAA cautions that airport revenue cannot be used to support general economic development, which is typically the mission of such organizations. In addition, BOI needs to ensure all marketing and incentive programs are handled directly by the airport.

Art Program

The BOI art program is part of the Arts and History Department within the City of Boise. The airport follows the policies and procedures set forth by the City. BOI and the City seek to showcase unique characteristics of the Boise community, giving residents and visitors a welcoming sense of Southwest Idaho. BOI does not have dedicated staff for the arts program, however, a management team within the City bills BOI internally for maintenance to care for the artwork.

A City ordinance allocates 1.2 percent of airport capital projects for public art projects at the BOI. The ordinance applies to the airport fund, public works, and the general fund. Anytime there is a capital project within the city, 1.2 percent is set aside for art projects. The art displayed is chosen by a public process. The themes and criteria are an open call to all local artists. The selection panel is comprised of the public, history commissioners, airport representatives, and the City Council.

The Airport has a 75-piece collection, and it is comprised of movable and fixed art. The collection consists of large hanging displays, photos, a fish wall, and medallions on the floor of the rotunda, among other pieces. BOI owns and insures all pieces. BOI currently does not have rotating exhibits with local artists, but hopes to in the future.

Disposals are handled by the City's Deaccession regulation D1.05A. There is no revenue generated as a result of the deaccessions, and the goal is to reuse all artwork.

FAA Conclusion: The FAA found no irregularities with the art program at BOI.

Police and Security Services

In 2007, the policing activities at Boise Airport (BOI) were assumed by the City of Boise. Dedicated to airport security, this specialized unit comprises 11 officers, including one lieutenant, one sergeant, and four K-9 officers. All these personnel fall under the coverage of a collective labor agreement, the most recent of which was signed in 2023. It is important to note that these officers are exclusively assigned to Boise Airport and do not respond to requests outside of airport jurisdiction.

Boise Airport operations actively oversee and manage the security cameras deployed throughout the airport premises. Notably, emergency dispatch calls are integrated into the officers' responsibilities and are not compensated separately. Furthermore, Boise Airport lacks a cell-holding facility on-site; consequently, arrested individuals are promptly transferred to the city jail following any arrests made within the airport jurisdiction.

To ensure the ongoing proficiency of the airport policing unit, an additional weekly Law Enforcement Officer (LEO) training is conducted every Wednesday. This commitment to continuous training reflects the dedication to maintaining the highest standards of security and safety at Boise Airport.

FAA Conclusion: No follow up is required because the FAA found no irregularities with the Airport Police and Security services at BOI.

Noise Land Program

The Noise Land Release Plan for Boise Airport (BOI) received approval in 2021, encompassing three distinct categories of noise land property: retainer noise land, buffer noise land, and disposal noise land; two parcels of land within the disposal category have been officially approved for release.

The revenue generated from the disposal of these parcels was strategically reinvested in Airport Improvement Program (AIP) projects, contributing to ongoing enhancements and improvements. In 2022, Exhibit A underwent an update to accurately reflect the noise land buffer, which now comprises eight parcels of land totaling 9.82 acres.

It is essential to note that the disposal parcels house industrial buildings. The noise buffer property at BOI spans 60.53 acres, serving as a vital component in managing and mitigating noise impact. Despite the various components of the Noise Land Release Plan, it is important to highlight that there is currently no noise insulation program in place at Boise Airport.

FAA Conclusion: No follow up is required; the FAA found no irregularities with the Noise Land Program at BOI.

Cost Allocations

The allocation of indirect costs to BOI is allowable under 49 USC § 47107(b). No specific method of cost allocation is required to allocate allowable capital and operating costs to the airport. The FAA Revenue Use Policy requires that costs allocated must be eligible for expenditure of airport revenue under section Title 49 U.S.C. §47107(b). Additionally, the Revenue Use Policy provides that cost allocation plans (CAP) must be consistent with Attachment A of the OMB Circular A-87, which sets forth the general principles for developing a CAP.¹

The scope of the review was to determine whether indirect costs allocated to the Aviation Services are equitable to all departments of the City of Boise, and whether the airport is not receiving a disproportionate share of the administrative central service costs. Our review centered on the City of Boise's CAP based on budgeted expenditures for FY 2022. These indirect cost allocations are used for budgetary purposes to determine indirect costs to be charged in FY 2022 - 2024.

Our review found that the City had prepared the CAPs and rates based on amounts from the adopted budgets for the appropriate year. The Revenue Use Policy (64 FR 7708) provides that budget estimates are not a sufficient basis for reimbursement. Budget estimates may be used to calculate pre-determined indirect cost allocation rates. However, such estimates must be adjusted to actual expenses in subsequent periods to reconcile budgeted rates or allocations to allocations

¹ OMB Circular A-87 was superseded by 2 CFR Part 200 on December 26, 2013. OMB Circular A-87, Attachment A crosswalks to 2 CFR Part 200.400 - .419.

using actual costs to determine a final rate or allocation amount. We were able to reconcile the FY 2021 and 2022 budgeted expenditures for the Internal Service Providers (ISP) to their respective annual adopted budgets. For example, the Internal Auditor had allocated total departmental expenditures of \$368,923 (Cost Allocation Plan, City of Boise, Rates & Support FY 2022-2024), which reconciled to the City's FY 2021 General Fund Summary of Revenues and Expenditures (City of Boise FY 2021 Annual Budget, p. 35).

The Office of Community Engagement provides communications, public outreach, marketing, and constituent services to the citizens of the City. The City is allocating the departmental costs of Community Engagement to the direct service providers for the services the department provides to the City's citizens. The City advised that Community Engagement provided some design services, public relations guidance, and provided airport messaging within the city channels to BOI when questioned by the FAA. Costs are allocated to Aviation Services based on BOI budgeted expenditures. The budgeted total airport expenditures metric is not reflective of the benefits or services received by Aviation Services. BOI's allocations increased from \$152,316 in FY2021 to \$236,513 in FY 2022 based on budgeted expenditures. The FAA recommends the City use an allocation metric that reflects the services provided to BOI or determine a rate to charge BOI directly for services.

FAA Conclusion: Our review revealed that indirect cost rates and allocations were developed and charged based on budgeted expenditures, which do not comply with the Revenue Use Policy. Additionally, questionable costs from the Office of Community Engagement were allocated to BOI. The FAA recommends that the City true-up budgeted internal service provider costs in subsequent periods to develop a final rate or allocation and adjust the amounts charged to BOI. The FAA is requesting adjustments to the indirect cost allocation rates applied in FY 2021 and the preceding five years.

The City has assigned the costs of the Office of Community Engagement to BOI based on the airport's budgeted expenditures. BOI's allocation was \$152,316 in FY 2021, rising to \$236,513 in FY 2022—an increase of 55.26%. A more accurate allocation metric reflecting the services provided should be used, or the City should directly bill BOI for services provided (such as the number of calls, ads, or public announcements).

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strategic direction and implementation of earned and paid communication plans, marketing plans and engagement campaigns with a Marketing Manager; expertise on the Americans with Disabilities Act (ADA) with an ADA/Access Manager; supporting the BOI annual airshow and other events with an Events Coordinator; expertise on the Civil Rights Act with a Language Access Manager; and providing better service for the increase in volume of graphic design with an additional graphic designer.

The current City of Boise Cost Allocation Plan was first implemented in FY 2016. The plan was reviewed and had updates in FY2020 to better align with the goals of the City, federal compliance, and services provided. The plan's drivers will be reviewed again in FY 2025.

FAA Conclusion: We accept your response regarding the reconciliation to the actual. The reconciliations should be documented and available upon request to the FAA.

Fleet Services

The management and upkeep of the airport fleet at BOI fall under the purview of the City of Boise Fleet Operations, a subsidiary of the City's Finance and Administration Department. This subsidiary department is responsible for overseeing the maintenance of the airport fleet, a task efficiently carried out by dedicated in-house airport fleet maintenance staff. Two fleet supervisors lead this team, ensuring the smooth operation of airport fleet maintenance activities.

To streamline maintenance procedures, a specialized fleet management software is employed to track the preventative maintenance schedules of the airport fleet. A comprehensive 10-year replacement plan guides the periodic renewal of the airport's vehicle assets. For Oshkosh assets, maintenance is conducted by airport staff and City maintenance technicians trained by Oshkosh.

The City of Boise implements a surplus assets database to identify assets eligible for disposal through auctions, adhering to the guidelines outlined in the City of Boise Surplus Procedure manual. Disposal of vehicles is executed through auction houses based on the type of asset. Auction proceeds from AIP-funded asset disposals contribute to future airport fleet acquisitions, thereby supporting the ongoing airport improvement plan. The revenue generated from auction disposal proceeds is directed back to the airport, bolstering its financial resources.

FAA Conclusion: Our review found no issues with the fleet services at BOI.

FAA Final Response: After thoroughly reviewing BOI's Corrective Action Plan (CAP) concerning the recommendations in the draft report, the FAA is pleased to confirm that these matters are now considered closed. However, should BOI decide to make any modifications to the outlined corrective actions, BOI should notify the FAA immediately. In such cases, please be aware that the FAA reserves the right to reopen the recommendation until it is satisfactorily resolved/corrected.

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