

# FINANCE COMMITTEE MEETING

January 19, 2007 — 12:00 p.m.

COMPASS Conference Room



**COMPASS**  
COMMUNITY PLANNING ASSOCIATION  
of Southwest Idaho

## **\*\*AGENDA\*\***

### **I. AGENDA ADDITIONS/CHANGES**

### **II. OPEN DISCUSSION/ANNOUNCEMENTS**

### **III. CONSENT AGENDA**

Page 2 \* A. *Approve November 17, 2006, Finance Committee Meeting Minutes  
A copy of the November 17, 2006 Finance Committee meeting minutes is attached*

### **IV. ACTION ITEMS**

Page 5 \* A. *Recommend Approval of the 2006 Audit and Agreed Upon Procedures  
Copies of the 2006 Audit and Agreed and Upon Procedures are attached.*

Page 43 \* B. *Approve Variance Report: October 1, 2006 to December 31, 2006  
A copy of the October 1, 2006 to December 31, 2006, Variance Report is attached.*

### **V. INFORMATION DISCUSSION/ITEMS**

A. *Discuss Unified Planning Work Program and Budget (UPWP)  
Development  
Staff will discuss the issues and complexities involved with the  
development of the UPWP*

### **VI. OTHER**

### **VII. ADJOURNMENT**

*\*Enclosures*

*Times are approximate. Agenda is subject to change.*

800 S. Industry Way, Ste 100

Meridian, ID 83642

P. 208.855.2558

F. 208.855.2559

www.compassidaho.org

T:\FY07\900 Operations\990 Direct Operations-Maintenance\Finance Committee\2007agendaminutes\agenda01192007.doc



**COMPASS**  
COMMUNITY PLANNING ASSOCIATION  
of Southwest Idaho

**FINANCE COMMITTEE MEETING  
NOVEMBER 17, 2006 2:30 P.M.  
COMPASS CONFERENCE ROOM**

**\*\*MINUTES\*\***

**ATTENDEES:** A.J. Balukoff, Trustee, Independent School District of Boise City, **Chair**  
Elaine Clegg, Councilwoman, City of Boise (via telephone)  
Frank McKeever, Mayor, City of Middleton  
Garret Nancolas, Mayor, City of Caldwell

**MEMBERS ABSENT:** David Ferdinand, Commissioner, Canyon County, **Vice-Chair**  
Judy Peavey-Derr, Commissioner, Ada County

**OTHERS PRESENT:** Nancy Brecks, Community Planning Association  
Keith Holmes, Community Planning Association  
Matt Stoll, Community Planning Association  
Jeanne Urlezaga, Community Planning Association

**CALL TO ORDER:**

Chair Balukoff called the meeting to order at 2:37 p.m.

**AGENDA ADDITIONS/CHANGES**

Jeanne Urlezaga requested to add a discussion of the procurement policy as Action Item IV -C.

***Frank McKeever moved and Garret Nancolas seconded approval of the agenda with the addition of Action Item IV-C. Motion passed unanimously.***

**OPEN DISCUSSION/ANNOUNCEMENTS**

Matt Stoll stated that COMPASS is now fully staffed.

**CONSENT AGENDA**

**A. *Approve July 24, 2006, Finance Committee Meeting Minutes and October 24, 2006, Special Finance Committee Meeting Minutes***

***Frank McKeever moved and Garret Nancolas seconded approval of the Consent Agenda as presented. Motion passed unanimously.***

**ACTION ITEMS**

**A. Approve Variance Report: October 31, 2005 to September 30, 2006**

Jeanne Urlezaga reviewed the October 31, 2005 to September 30, 2006, Variance Report.

**Chair Balukoff directed staff to indicate when dollars are carry-over and when a project is over/under budget.**

After discussion, **Elaine Clegg moved and Garret Nancolas seconded approval of the October 21, 2005 to September 30, 2006, Variance Report. Motion passed unanimously.**

**B. Review Proposed Revision 1 of the FY2007 Unified Planning Work Program and Budget**

Jeanne Urlezaga reviewed proposed revisions to the FY2007 Unified Planning Work Program and Budget.

After discussion, **staff was directed to insert a asterisk/footnote to Recommended Change No. 6 on the revenue side noting that funds do not transfer to the expenditure side because the In-kind Match is included in the current salary figure.**

After discussion, **Garret Nancolas moved and Frank McKeever seconded to reduce Program No. 858 – Temporary Staff Support from \$32,292 to \$25,292. Move the \$7,000 difference to the Salary, Fringe & Contingency line item and increase the merit bonus from \$200 to a one-time, per year bonus up to \$500, to be monitored for the remainder of FY2007 and then considered as a policy change in the FY2008 budget. Motion passed unanimously.**

Matt Stoll stated staff is seeking direction in how to allocate the \$50,979 change in fund balance. Staff recommends purchasing a new plotter and modeling software and the remainder moved to the Treasurer Valley High Capacity Transit Study.

After discussion, **Garret Nancolas moved and Frank McKeever seconded to approve allocating the \$50,979 change in fund balance for the purchase of a plotter, modeling software and move the remainder to the Treasure Valley High Capacity Transit Study. Motion passed unanimously.**

After discussion, **Frank McKeever moved and Garret Nancolas seconded to recommend Board approval of Revision 1 to the FY2007 Unified Planning Work Program and Budget with the recommended changes to Program No. 858; Salary, Fringe & Contingency line item; and the allocation of the change in fund balance. Staff was directed to e-mail the final document to the Finance Committee for review before the December 18, 2006, Board packet is mailed out. Motion passed unanimously.**

**C. Discuss Procurement Policy**

Jeanne Urlezaga requested to amend the COMPASS Procurement Policy to increase RFP/RFQ limits from \$25,000 to \$50,000 for direct purchase, which matches the state requirement.

After discussion, **Garret Nancolas moved and Frank McKeever seconded approval to increase the RFP/RFQ limits from \$25,000 to \$50,000 for direct purchase. Motion passed unanimously.**

*INFORMATION/DISCUSSION ITEMS*

**A. *Discuss Procedures to Test Integrity to the Internal Control System for Specific Expenses***

Jeanne Urlezaga recapped that the Finance Committee, at its meeting on October 24, 2006, directed George Wadsworth to conduct a review of travel expenses for Board members and staff and to review credit card statements for Jeanne Urlezaga and Matt Stoll. George Wadsworth has asked if the Finance Committee wanted to expand that review to include a review of Board member submittals to their own agencies to check for double expensing.

After discussion, Chair Balukoff stated that would go beyond what was intended in the original directive, which was to verify compliance of COMPASS' internal procedures.

*ADJOURNMENT*

***Frank McKeever moved and Garret Nancolas seconded adjournment at 4:31 p.m. Motion passed unanimously.***

***Dated this 19<sup>th</sup> day of January 2007.***

***APPROVED:***

***BY: \_\_\_\_\_  
A.J. Balukoff, Chair  
Finance Committee***

***ATTEST:***

***BY: \_\_\_\_\_  
David Ferdinand, Vice-Chair  
Finance Committee***



**COMPASS**  
COMMUNITY PLANNING ASSOCIATION  
of Southwest Idaho

*SEPTEMBER 30, 2006*

*FINANCIAL STATEMENTS*

800 S. Industry Way, Ste 100

Meridian, ID 83642

P. 208.855.2558

F. 208.855.2559

[www.compassidaho.org](http://www.compassidaho.org)

# TABLE OF CONTENTS

	Page
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1
<b>MANAGEMENT DISCUSSION AND ANALYSIS</b> .....	3
<b>FINANCIAL STATEMENTS</b>	
Government - Wide Statement of Net Assets.....	12
Government - Wide Statement of Activities.....	13
Governmental Funds Balance Sheet.....	14
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets.....	15
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances.....	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	17
Notes to the Financial Statements.....	18
<b>SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule.....	27
<b>SINGLE AUDIT</b>	
Schedule of Expenditures of Federal Awards.....	29
Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.....	30
Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.....	32
Schedule of Findings and Questioned Costs.....	34

---

INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Community Planning Association of Southwest Idaho  
Boise, Idaho

We have audited the accompanying financial statements of the governmental activities and each major fund of Community Planning Association of Southwest Idaho as of and for the year ended September 30, 2006, which collectively comprise the Association's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Community Planning Association of Southwest Idaho management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Community Planning Association of Southwest Idaho, as of September 30, 2006, and the respective changes in financial position for the year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 19, 2006, on our consideration of Community Planning Association of Southwest Idaho's internal control over financial reporting and our tests of its compliance with certain provision of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and other required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Community Planning Association of Southwest Idaho's basic financial statements. The introductory section and the budgetary comparison schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The budgetary comparison schedule and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Wadsworth & Smith, P.C.*

Wadsworth & Smith, P.C.  
Boise, Idaho  
December 19, 2006

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

Our discussion and analysis of Community Planning Association of Southwest Idaho's financial performance provides an overview of the agency's financial activities for the year ended September 30, 2006.

### **FINANCIAL HIGHLIGHTS**

- The assets of the Community Planning Association of Southwest Idaho exceeded its liabilities at September 30, 2006 by \$1,021,832. Of this amount, \$954,371 may be used to meet the Association's ongoing obligations.
- As of September 30, 2006, the Community Planning Association of Southwest Idaho's governmental funds reported an ending fund balance of \$1,009,064. Of this amount, \$529,976 has been designated for specific future uses.
- The Community Planning Association of Southwest Idaho recorded \$2,220,974 in Federal Operating Grants.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to Community Planning Association of Southwest Idaho's basic financial statements. The financial statements are comprised of three components:

- 1) government-wide financial statements
- 2) Fund financial statements
- 3) Required supplementary information.

### **GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of Community Planning Association of Southwest Idaho's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of Community Planning Association of Southwest Idaho's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the agency is improving or deteriorating.

The Statement of Activities presents information showing how the agency's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e.: earned but unused employee vacation leave).

The government-wide financial statements include functions of the Community Planning Association of Southwest Idaho that are primarily supported by grants, contributions, and inter-governmental revenues. These are titled Governmental Activities and include Planning Activities, and Pass-through grants to other agencies.

#### **FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Community Planning Association of Southwest Idaho uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Community Planning Association of Southwest Idaho uses governmental funds as its only fund type.

Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing arrangements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

#### **SUPPLEMENTARY INFORMATION**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Community Planning Association of Southwest Idaho.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following condensed financial information was derived from the government-wide Statement of Net Assets. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Community Planning Association of Southwest Idaho, assets exceeded liabilities by \$1,021,832 at September 30, 2006, as shown in Table A-1.

Table A-1

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**  
**Net Assets**  
**September 30, 2006 and 2005**

	Governmental Activities <u>FY2006</u>	Governmental Activities <u>FY2005</u>
Current and Other Assets	\$1,387,991	\$1,207,185
Capital Assets	<u>\$67,461</u>	<u>\$87,623</u>
Total Assets	\$1,455,452	\$1,294,808
Long-Term Liabilities Outstanding	\$54,693	\$59,498
Other Liabilities	<u>\$378,927</u>	<u>\$566,087</u>
Total Liabilities	\$433,620	\$625,585
<b>Total Net Assets</b>	<b><u><u>\$1,021,832</u></u></b>	<b><u><u>\$669,223</u></u></b>
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$67,461	\$80,067
Unrestricted	<u>\$954,371</u>	<u>\$589,156</u>
<b>Total Net Assets</b>	<b><u><u>\$1,021,832</u></u></b>	<b><u><u>\$669,223</u></u></b>

The increase in "Current and Other Assets" is due primarily to savings realized from vacant and under-filled positions. These savings were used to implement a building fund that will be used in the future to help fund the purchase of a building and property for COMPASS operations.

The decrease in "Capital Assets" is due primarily to the disposal of out-dated computer equipment. Much of this equipment has been replaced with newer and less expensive items.

In FY2004 an advance payment of \$500,000 was received from the Idaho Transportation Department under a cooperative agreement to assist in the development of *Communities in Motion*, the regional long-range transportation plan. This payment was recorded as deferred revenue on the FY2004 Statement of Net Assets and included in "Other liabilities". In FY2005 \$297,976 of this deferred revenue was recognized. In FY2006 \$169,632 was recognized reducing the deferred revenue balance at September 30, 2006 to \$32,392. The decrease in

"Other liabilities" is primarily due to the dollars expended and the revenue recognized under this agreement.

### Governmental Activities

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the Community Planning Association of Southwest Idaho's net assets changed during the year.

Table A-2

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**  
**Changes in Net Assets**  
**Year Ending September 30, 2006 and 2005**

	Governmental Activities <u>FY2006</u>	Governmental Activities <u>FY2005</u>
<b>Revenues:</b>		
Program Revenues		
Operating Grants	\$2,220,974	\$2,504,004
Other Program Revenue	\$333,869	\$437,234
General Revenues		
Membership Dues	\$701,695	\$595,517
Other Revenue	<u>\$21,226</u>	<u>\$20,504</u>
<b>Total Revenues</b>	<b><u>\$3,277,764</u></b>	<b><u>\$3,557,259</u></b>
<b>Expenses:</b>		
Planning Activities	\$2,925,155	\$2,874,195
Pass-Through Activities	<u>\$0</u>	<u>\$586,940</u>
<b>Total Expenses</b>	<b><u>\$2,925,155</u></b>	<b><u>\$3,461,135</u></b>
<b>Change in Net Assets</b>	<b><u>\$352,609</u></b>	<b><u>\$96,124</u></b>
Net Assets - Beginning	<u>\$669,223</u>	<u>\$573,099</u>
<b>Net Assets - Ending</b>	<b><u><u>\$1,021,832</u></u></b>	<b><u><u>\$669,223</u></u></b>

Net assets for The Community Planning Association of Southwest Idaho increased by \$352,609 over the course of the year. This increase includes unexpended

membership dues designated for expenses in a future period, Orthophotography revenue planned for use on an Orthophotography project in FY2007, and unexpended membership dues designated to fund the future purchase of a building.

“Operating Grant” revenue was lower in FY2006 due to slow starts on the two corridor preservation study projects. The cause of these delays was mainly due to difficulties in contract negotiations with various consulting firms.

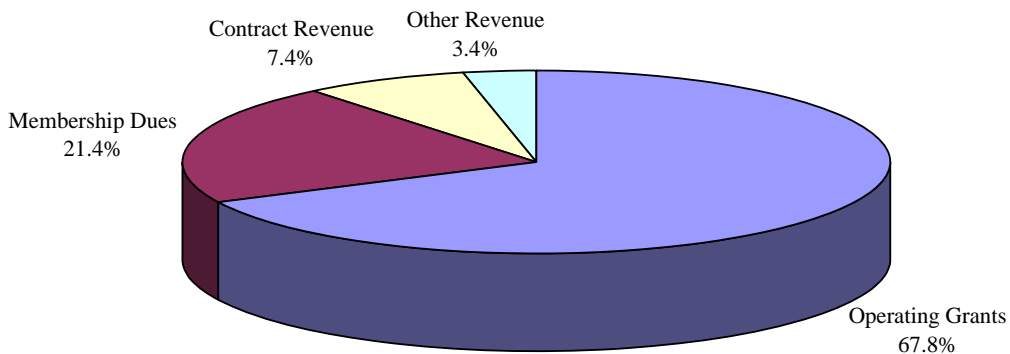
“Other Program” revenue was lower in FY2006 because a smaller amount of deferred revenue was recognized on the funds paid by the Idaho Transportation Department in FY2004 for the development of *Communities in Motion*, the regional long-range transportation plan.

The increase in “Membership Dues” revenue is due to an increase in annual membership dues.

### Government activities-Revenues

The Community Planning Association of Southwest Idaho’s major revenue sources are federal grants, membership dues, and other revenues, as shown in the following chart:

### COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO REVENUE BY SOURCE FOR THE YEAR ENDED SEPTEMBER 30, 2006



Operating grants are received primarily from two sources:

- Consolidated Planning Grant Funds (Federal Highway Administration and Federal Transit Administration); and
- Surface Transportation Program Funds.

The Community Planning Association Board of Directors assesses membership dues annually. All assessed dues for fiscal year 2006 were invoiced and collected.

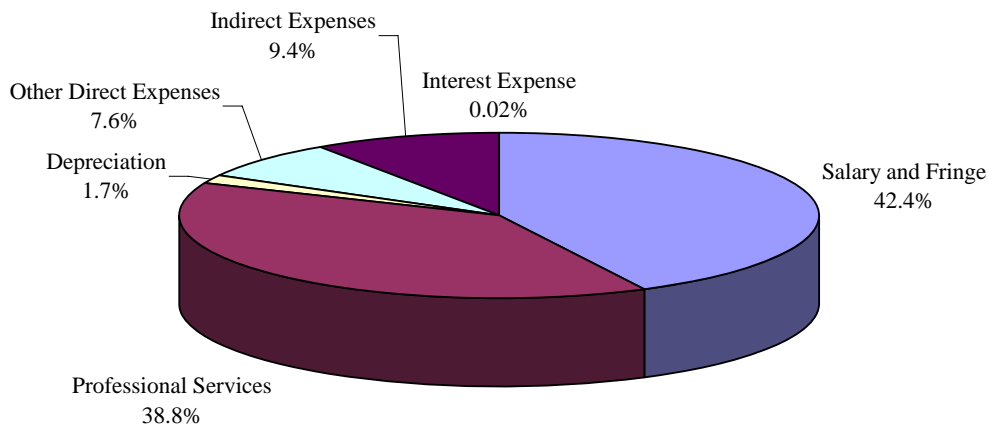
“Contract Revenue” is primarily the revenue recognized under the cooperative agreement with the Idaho Transportation Department for the *Communities in Motion* project, and for Local Match paid by the Idaho Transportation Department for the US 20/26 corridor study and the SH44 corridor study.

“Other Revenue” includes interest income, sales of maps, geographic information systems data, and digital orthophotographs.

**Government Activities - Expenses**

The following chart depicts the expenses of the Community Planning Association of Southwest Idaho’s government activities for the year:

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
EXPENSE BY CATEGORY  
FOR THE YEAR ENDED SEPTEMBER 30, 2006**



The largest expense category in FY2006 was Salary and Fringe. The staff of Community Planning Association of Southwest Idaho is comprised of nineteen employees including directors, planners and operations staff.

Professional Services is the second highest expense category. US 20/26 corridor study, SH44 corridor study, and *Communities in Motion* accounted for 89.1% of total Professional Services expense.

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Community Planning Association of Southwest Idaho uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

There are three designations of the fund balances that should be noted:

- A designation in the amount of \$25,948 was made in the Community Planning Association of Southwest Idaho's FY2007 Unified Planning Work Program and Budget - Revision 1, to cover local match requirements of carry-over operating grants.
- A designation in the amount of \$167,641 was made for use toward the cost of a future Orthophotography project. The Community Planning Association of Southwest Idaho Board of Directors approved Resolution No. 05-2005, providing for the designation of Orthophotography receipts received in excess of costs for this purpose.
- A designation in the amount of \$336,387 was made to help fund the future purchase of a building and property for COMPASS operations.

### General Fund Budgetary Highlights

Over the course of the year, the Community Planning Association of Southwest Idaho revised the Unified Planning Work Program and Budget two (2) times. Budget revisions are presented to the Regional Technical Advisory Committee, the Finance Committee, and the Board of Directors for review and approval.

Budget adjustments are completed to incorporate funding and program revisions in order to include planning projects funded under federal grants; to periodically update revenue and expense assumptions; and to incorporate significant changes as a result of timely reviews.

With these adjustments, actual expenditures were 55.4% of the revised budget amounts. The most significant variance is for "Professional Service Expenditures" (\$1,944,268). This is due to projects starting behind schedule including the State Highway 44 Corridor Preservation Study and the US 20/26 Corridor Preservation Study. As a result, "Operating Grants" revenue (\$1,859,520) and "Contract Revenue" (\$152,517) are also under budget because grants are billed only after the expenditure has occurred.

The variance in "Salary and Fringe Benefits" is due primarily to vacant and under-filled positions.

The variance in "Other Direct Expenditures" is due to unexpended budget items including printing, equipment, legal, travel and education, public involvement, and building fund.

The variance in "Indirect Expenditures" is due primarily to budget savings of Professional and Legal Services.

The variance in "Capital Outlay" is due primarily to budget savings of land use demonstration software that was not purchased in FY2006.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

The Community Planning Association of Southwest Idaho's investment in capital assets for governmental activities as of September 30, 2006 amounts to \$67,461 (net of accumulated depreciation). This investment in capital assets includes office furniture, office equipment, computer equipment and vehicles.

The investment in capital assets decreased \$20,162 during the fiscal year, a 23% reduction.

Major capital additions for the year include:

- Replace computer equipment, \$22,573

### **Debt Administration**

At year-end the Community Planning Association of Southwest Idaho had no capital lease obligations.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The Community Planning Association of Southwest Idaho considered many factors when setting the fiscal year 2007 budget, including funding from federal agencies and program requests from member agencies.

The following revenue assumptions were taken into account when adopting the FY2007 Unified Planning Work Program and Budget:

- Membership dues were increased to \$1.47 per person in the regional population. This increase, along with an estimated population increase, resulted in an 18.6% increase in budgeted membership dues revenue.
- The Consolidated Planning Grant was adjusted to estimates provided by the Idaho Transportation Department.
- The Board approved a strategy to reduce the use of Surface Transportation Program (STP) grant funds used for general planning, over a five-year period. In FY2007, the second year of this process, STP general planning revenue was reduced by 20% from FY2006 levels.

The Community Planning Association of Southwest Idaho continues to rely on federal grants to fund its programs. At present, federal funding sources are secure; however, legislative action can affect revenue streams.

### **Requests for Information**

This financial report is designed to provide a general overview of the Community Planning Association of Southwest Idaho's finances for all those with an interest in the agency's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Director of Operations  
Community Planning Association of Southwest Idaho  
800 South Industry Way, Ste 100  
Meridian, ID 83642

T:\FY06\900 Operations\991 Support Services Labor\Acct\Audit\Audit Report and other\FY2006 Financial Statements.doc

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**

*Government-wide  
Statement of Net Assets  
September 30, 2006*

	<u><i>Primary Government Governmental Activities</i></u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash and Cash Equivalents	\$ 958,287
Receivables	429,704
Prepaid Expenses	-
<b>TOTAL CURRENT ASSETS</b>	<u><b>1,387,991</b></u>
<b>NONCURRENT ASSETS</b>	
Fixed Assets-net of accumulated depreciation	67,461
<b>TOTAL ASSETS</b>	<u><u><b>\$ 1,455,452</b></u></u>
<b>LIABILITIES</b>	
<b>CURRENT LIABILITIES</b>	
Accounts Payable	\$ 294,212
Accrued Liabilities	52,323
Deferred Revenue	32,392
Capital Lease Obligation - Current	-
<b>TOTAL CURRENT LIABILITIES</b>	<u><b>378,927</b></u>
<b>NONCURRENT LIABILITIES</b>	
Accrued Compensated Absences	54,693
<b>TOTAL NONCURRENT LIABILITIES</b>	<u><b>54,693</b></u>
<b>TOTAL LIABILITIES</b>	<u><u><b>\$ 433,620</b></u></u>
<b>NET ASSETS</b>	
Invested in Capital Assets, net of related debt	\$ 67,461
Unrestricted	954,371
<b>TOTAL NET ASSETS</b>	<u><u><b>1,021,832</b></u></u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u><b>\$ 1,455,452</b></u></u>

See accompanying notes

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

Government-Wide  
Statement of Activities  
For the Year Ended September 30, 2006

<b>Planning activities:</b>	
Salary and Fringe Benefits	\$ 1,240,870
Professional Service Expense	1,136,098
Depreciation Expense	48,870
Other Direct Expense	223,646
Indirect Expense	275,106
Interest Expense	565
	<hr/>
<b>Total program expenses</b>	<b>2,925,155</b>
<b>Program revenues:</b>	
Operating Grants	2,220,974
Contract Revenue	242,808
Other Revenue	91,061
	<hr/>
<b>Net program expenses</b>	<b>(370,312)</b>
<b>General revenues:</b>	
Membership Dues	701,695
Other Revenue	21,226
	<hr/>
<b>Total general revenues</b>	<b>722,921</b>
<b>Increase in net assets</b>	<b>352,609</b>
Net assets - Beginning	669,223
	<hr/>
<b>Net assets Ending</b>	<b>\$ 1,021,832</b>
	<hr/>

See accompanying notes

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**

**Governmental Funds  
Balance Sheet  
September 30, 2006**

	<b>General and Total Governmental Funds</b>
	<hr/>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 958,287
Receivables	429,704
Prepaid Expenses	-
<b>TOTAL ASSETS</b>	<hr/> <b>\$ 1,387,991</b> <hr/>
 <b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts Payable	\$ 294,212
Accrued Liabilities	52,323
Deferred Revenue	32,392
Total Liabilities	<hr/> \$ 378,927
 Fund Balances:	
Unreserved	\$ 479,088
Unreserved, designated for:	
Local dollars for FY2007 expenses	25,948
Orthophotography	167,641
Building Fund	336,387
Total Fund Balances	<hr/> \$ 1,009,064
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<hr/> <b>\$ 1,387,991</b> <hr/>

See accompanying notes

*COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO*

*Reconciliation of the Balance Sheet of Governmental Funds  
To the Statement of Net Assets  
September 30, 2006*

*Fund Balance - Total Governmental Funds* **\$ 1,009,064**

Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds.

67,461

Accrued Compensated Absences are not due and payable in the current period and, therefore, are not reported in the funds.

(54,693)

***Net Assets of Governmental Activities:***

**\$ 1,021,832**

See accompanying notes

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended September 30, 2006

	<i>General and Total Governmental Funds</i>
<b>REVENUES</b>	
Membership Dues	\$ 701,695
Operating Grants	2,220,974
Contract Revenue	242,808
Other Revenue	112,287
<b>TOTAL REVENUES</b>	<b><u>\$ 3,277,764</u></b>
<b>EXPENDITURES</b>	
Current:	
Salary and Fringe Benefits	\$ 1,245,674
Professional Service Expenditures	1,136,098
Other Direct Expenditures	223,646
Indirect Expenditures	273,482
Capital Outlay	28,708
Debt Service on Capital Lease:	
Principal retirement	7,840
Interest	1,905
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,917,353</u></b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 360,411</b>
FUND BALANCE AT BEGINNING OF YEAR	648,653
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 1,009,064</u></b>

See accompanying notes

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**Year Ended September 30, 2006**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 360,411**

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense \$48,870 exceeded capital outlays \$28,708 in the current period. (20,162)

A reduction in the value of accrued vacation is not an addition to current financial resources and, therefore, is not reported as a reduction in expenditures in governmental funds. 4,804

Repayment of capital lease obligations is an expenditure in the Governmental Funds, but the repayment reduces the debt in the Statement of Net Assets. Thus, the Change in Net Assets differs from the Net Change in Fund Balances by the amount of principal 7,556

**Change in Net Assets of Governmental Activities** **\$ 352,609**

See accompanying notes

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Community Planning Association of Southwest Idaho (Association) was organized November 1, 1999, under the provisions of Idaho Code Section 67-2326 (joint powers agreements). The Association is supported by membership dues and federal pass-through grants from the State of Idaho. Under the direction of the Community Planning Association Board of Directors, staff provides technical support services that are useful for mapping and related data, monitoring growth and development, transportation planning, and other intergovernmental services.

General members:

Ada County	City of Middleton
Ada County Highway District	City of Nampa
Canyon County	City of Notus
City of Boise	City of Parma
City of Caldwell	City of Star
City of Eagle	Canyon Highway District #4
City of Garden City	Golden Gate Highway District #3
City of Kuna	Nampa Highway District #1
City of Meridian	Notus-Parma Highway District #2

Special purpose members:

Boise State University  
Capital City Development Corporation  
Idaho Department of Environmental Quality  
Idaho Transportation Department  
Independent School District of Boise City  
Joint School District #2  
Valley Regional Transit

Ex officio members:

Office of the Governor of the State of Idaho  
Central District Health Department  
Greater Boise Auditorium District

Financial Reporting Entity

In determining the financial reporting entity, the Association complies with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," and includes all component units of which the Association appointed a voting majority of the units' board; the Association is either able to impose its will on the unit or a financial benefit or burden relationship exists.

The Association contributes to the multi-employer Public Employee Retirement System of Idaho (PERSI). The System is administered by the State of Idaho and the Association is not the major participant in the plan, therefore, the plan financial statements are not included in this report.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

Basis of Presentation

The Association is accounted for as a special-purpose government engaged in a single governmental program. The statement of net assets and the statement of activities display information about the Association. These statements include the financial activities of the overall reporting entity. Governmental activities generally are financed through Federal grant monies and member dues.

Separate financial statements are provided for governmental funds. The Association is a special-purpose government engaged in a single governmental program. Therefore, it accounts for all of its financial resource under the General Fund.

Measurement Focus and Basis of Accounting

*Government-wide statements.* The government-wide statements are reported using the economic resources measurement focus. The governmental-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Revenue from grants is recognized when an expenditure under the terms of the grant have been satisfied.

*Governmental Fund Financial Statement.* Governmental funds are reported using the current financial resource measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Association considers all revenues reported in the governmental funds available if the revenues are collected within sixty days after year-end. Federal grant revenue, member dues, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt and compensated absences, which are recognized as expenditures to the extent they have matured. General capital assets acquisitions are reported as expenditures in government funds. Acquisitions under capital leases are reported as other financing sources.

The major sources of revenue are membership dues and federal grants passed through from the State of Idaho.

Budgets and Budgetary Accounting

The Association follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 30, the Association submits a proposed work plan and budget for the fiscal year commencing the following October 1 that is ratified by the governing body of each general member and special purpose member that contributes to the budget. The FY2006 budget was

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

approved on August 15, 2005, and a final amendment was approved on April 17, 2006.

2. A member may request that the Association perform a special project or task. Such work is to be covered by contract executed between the member and the Association and paid for by the benefiting member.

3. The Executive Director is the disbursement officer for all funds in accordance with the approved budget.

4. Formal budgetary integration is employed as a management control device during the year for the General Fund.

5. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Fixed Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations and whether they are reported in the government-wide or fund financial statements.

*Government-wide Statements.* In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

- Leasehold Improvements	5-10 years
- Equipment	3-8 years
- Vehicles	3-5 years

*Fund Financial Statements.* In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Accumulated Unpaid Vacation and Sick Pay Amounts

The Association provides vacation and sick leave to its employees. Earned vacation is paid to employees when taken or paid to employees or beneficiaries upon the employee's termination, retirement, or death.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

In the Governmental Fund, only the amount that normally would be liquidated with expendable available financial resources is accrued as current year expenditures. The Association uses the last-in, first-out method of recognizing use of compensated absences. Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued.

Pension Plan

The Association participated in the Public Employees Retirement System of Idaho. Funding contributions by the Community Planning Association of Southwest Idaho are determined at 10.39% of total salaries.

Cash

Cash and cash equivalents include cash on hand, cash in banks, and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short-term maturities.

Investments

Idaho Code provides authorization for the investment of funds as well as specific direction regarding allowable investments. The Association's policy is consistent with this direction. The Association currently invests in interest bearing bank accounts, certificates of deposit, and the State of Idaho Local Government Investment Pool.

NOTE B - GRANTS RECEIVABLE

Grants receivable at September 30, 2006, consist of amounts billed to the state or federal grant agencies that have not yet been received. No provision for an allowance for bad debt has been made since the Association has never had any bad debt.

NOTE C - FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Furniture Fixtures and Equipment</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Balance at beginning of year	\$ 435,536	\$(347,913)	\$ 87,623
Additions	28,708	(48,799)	( 20,091)
Deletions	<u>(49,845)</u>	<u>49,774</u>	<u>(71)</u>
Balance at end of year	<u>\$ 414,399</u>	<u>\$(346,938)</u>	<u>\$ 67,461</u>

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

NOTE D - PENSION PLAN

Public Employee Retirement System of Idaho - The Public Employee Retirement System of Idaho (PERSI), a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code.

Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. Financial reports for the plan are available from PERSI upon request.

After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.00% of the average monthly salary for the highest consecutive 42 months.

The contribution requirements of Community Planning Association of Southwest Idaho and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended September 30, 2006, the required contribution rate as a percentage of covered payroll for general members was 6.23%.

The employer rate as a percentage of covered payroll was 10.39%. The Community Planning Association of Southwest Idaho contributions required and paid were \$154,419, \$152,172, and \$152,307 for the three years ended September 30, 2006, 2005, and 2004 respectively.

NOTE E - LEASES

The Association leases office equipment under capital leases. The capitalized cost is \$32,781 with accumulated depreciation of \$32,781 and the capitalized cost is included in fixed assets.

The Association leases, under an operating lease, a Xerox color copier/scanner/printer. The lease has a sixty (60) month term and ends December, 2009.

The Association leases, under an operating lease, a portion of a building. The lease provides for early termination should federal and/or other funding for continuation of tenant's activities be terminated or reduced by 40% or more. The right of the tenant to terminate the lease

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

is conditioned upon the tenant delivering to the owner written notice of such election at least 90 days prior to the October 1<sup>st</sup> termination date. If early termination is elected, the tenant shall pay to the owner an amount equal to the brokerage commission paid by the owner relating to the portion of the initial term following the date of early termination. The lease term expires on August 31, 2011.

Future minimum lease payments under the capital lease, the present value of net minimum lease payments under the capital lease, and minimum lease payments under operating leases at September 30, 2006, are as follows:

<u>Year ending September 30</u>	<u>Capital Lease</u>	<u>Operating Lease</u>
2007	-	106,558
2008	-	109,628
2009	-	112,791
2010	-	112,187
2011	-	91,193
Thereafter	-	-
Total minimum lease payments		<u>532,357</u>

Rent expense for the year ended September 30, 2006, was \$101,688.

NOTE F - DEPOSITS AND CASH EQUIVALENTS

The Association considers highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents and they are carried at cost, which approximates market value. The level of risk assumed by the Association is shown below:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Fund</u>
Federally insured	\$100,000	\$ 100,000	General
Collateralized	-	-	General
Uncollateralized	90,744	103,045	General
Uncategorized*	<u>767,543</u>	<u>767,543</u>	General
	\$ 958,287	\$ 970,588	

\*These amounts are invested with the State of Idaho Local Government Investment Pool and are not required to be classified as to category of credit risk by GASB Codification Section I50.126.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

NOTE G - USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE H - LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Association for the year ended September 30, 2006:

	Long-Term Obligations at Oct. 1, 2005	Additions	Reductions	Long Term Obligations at Sept. 30, 2006
General - long-term obligations account group				
Compensated absences	\$ 59,497	\$ -	\$(4,804)	\$ 54,693
Capital Lease	<u>7,556</u>	<u>-</u>	<u>(7,556)</u>	<u>-</u>
	<u>\$ 67,053</u>	<u>\$ -</u>	<u>(12,360)</u>	<u>\$ 54,693</u>

NOTE I - CONTINGENCIES

The Association receives Grants that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement by the agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Association, such disallowances, if any, will not be significant.

NOTE J - ECONOMIC DEPENDENCY

The Association receives a major portion of its revenue from government grants. The management of the Association is of the opinion that the grants will continue to be funded but feel they would be able to operate even if all the funding sources were not available.

NOTE K - DEFERRED COMPENSATION PLAN

Employees of the Association may elect to participate in a Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The Plan is available to all employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, retirement or unforeseeable emergency.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2006

In accordance with GASB #32, the Association does not list this plan on its Financial Statements.

NOTE L - 401(k) PLAN

All employees of the Association that are also an active member of the PERSI pension plan, see Note D, may also join the PERSI Choice 401(k) Plan. An employee may defer from 1 - 100% of their gross income as long as the deferral stays within the annual contribution limits established by the Internal Revenue Service. The Plan allows participants to borrow against their account balance within certain limits set by the plan. The Plan also allows Hardship withdrawals upon satisfying the conditions established by the Plan.

**SUPPLEMENTARY INFO**

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO**

**Budgetary Comparison Schedule  
General Fund  
For the Year Ended September 30, 2006**

	<b>Budgeted Amounts -GAAP</b>		<b>Actual GAAP Basis</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>		<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
Membership Dues	\$ 701,695	\$ 701,695	\$ 701,695	\$ -
Operating Grants	2,348,043	4,080,494	2,220,974	(1,859,520)
Contract Revenue	256,047	395,325	242,808	(152,517)
Other Revenue	113,600	87,584	112,287	24,703
<b>TOTAL REVENUES</b>	<b>\$ 3,419,385</b>	<b>\$ 5,265,098</b>	<b>\$ 3,277,764</b>	<b>\$ (1,987,334)</b>
<b>EXPENDITURES</b>				
Current:				
Salary and Fringe Benefits	\$ 1,267,150	\$ 1,327,443	\$ 1,245,674	\$ 81,769
Professional Service Expenditures	1,461,935	3,080,366	1,136,098	1,944,268
Pass Through Planning Grants	-	-	-	-
Other Direct Expenditures	322,300	489,289	223,646	265,643
Indirect Expenditures	328,000	328,000	273,482	54,518
Capital Outlay	40,000	40,000	28,708	11,292
Debt Service on Capital Lease:				
Principal retirement	-	-	7,840	(7,840)
Interest	-	-	1,905	(1,905)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,419,385</b>	<b>\$ 5,265,098</b>	<b>\$ 2,917,353</b>	<b>\$ 2,347,745</b>
Revenue STP-TMA	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 360,411</b>	<b>\$ (360,411)</b>

**SINGLE AUDIT**

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended September 30, 2006

Federal Grantor/Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Transportation:</u>			
Federal Highway Administration			
Passed through from State of Idaho Surface Transportation Programs	20.205	Key #7702, 7826, 7827 8138, 8697, 8960, 9134 9193, 9660	1,167,358 *
Federal Transit Administration			
Passed through from State of Idaho Consolidated Planning Grant	20.507	Key # 09644, 09597	1,020,759 *
Passed through from AMPO			
Consolidated Planning Grant	20.507	AMPO-FTA Grant	3,962 *
Passed through from ValleyRide			
Consolidated Planning Grant	20.507	90-X057, 90-X058, 90-X065	<u>28,895 *</u>
Total U. S. Department of Transportation			<u><u>2,220,974</u></u>

\*Denotes major program

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

-

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Community Planning Association of Southwest Idaho's federal award programs presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
Community Planning Association of Southwest Idaho  
Boise, Idaho

We have audited the financial statements of governmental activities and each major fund of Community Planning Association of Southwest Idaho as of and for the year ended September 30, 2006, which collectively comprise the Community Planning Association of Southwest Idaho's basic financial statements and have issued our report thereon dated December 19, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Community Planning Association of Southwest Idaho's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the designs or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Planning Association of Southwest Idaho's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which

could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Wadsworth & Smith, P.C.*

Wadsworth & Smith, P.C.  
Boise, Idaho  
December 19, 2006

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

Board of Directors  
Community Planning Association of Southwest Idaho  
Boise, Idaho

Compliance

We have audited the compliance of Community Planning Association of Southwest Idaho with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2006. Community Planning Association of Southwest Idaho's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Community Planning Association of Southwest Idaho's management. Our responsibility is to express an opinion on Community Planning Association of Southwest Idaho's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Planning Association of Southwest Idaho's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Planning Association of Southwest Idaho's compliance with those requirements.

In our opinion, Community Planning Association of Southwest Idaho complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2006.

## Internal Control Over Compliance

The management of Community Planning Association of Southwest Idaho is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Community Planning Association of Southwest Idaho's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on

compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Directors, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Wadsworth & Smith, P.C.*

Wadsworth & Smith, P.C.  
Boise, Idaho  
December 19, 2006

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED SEPTEMBER 30, 2006

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of audit report issued:	Unqualified
Internal control over financial reporting:	
Material weakness over financial reporting?	No
Reportable conditions identified not considered a material weakness?	None reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal Control over major programs:	
Material weakness identified?	No
Reportable conditions identified not considered a material weakness?	None reported
Type of audit report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

CFDA Numbers	Name of Federal Program of Cluster
20.205	Federal Highway Administration
20.507	Federal Transit Administration

Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000
--	-----------

Auditee qualified as low-risk auditee?	Yes
--	-----

SECTION II - FINANCIAL STATEMENT FINDINGS

There were no findings, no matters are reported.

SECTION III - FEDERAL AWARD FINDING AND QUESTIONED COSTS

There were no findings, no matters are reported.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors, Finance Committee of the Board of Directors, and management of the Community Planning Association of Southwest Idaho:

We have performed the procedures enumerated below, which were agreed to by the Finance Committee of the Board of Directors, and management of the Community Planning Association of Southwest Idaho, solely to assist you with respect to the additional testing of credit card and board and staff travel expenses of the Community Planning Association of Southwest Idaho for the year ended September 30, 2006. The Community Planning Association of Southwest Idaho's management is responsible for the additional testing of credit card and board and staff travel expenses. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Procedures

- 1-Test 100% of the known credit card and board and staff travel expenses of the Community Planning Association of Southwest Idaho for the year ended September 30, 2006.
- 2-From the select cash disbursements for credit card and board and staff travel expenses, examine related supporting documentation (purchase order, receiving report, vendor's invoice, and check). Document the items tested. Review for:
  - a. Agreement of amount recorded with invoice and check, and agreement of supporting documentation as to details; e.g., quantities, description, payee, endorsement, dates, etc.
  - b. Correct recording as to account, fund, budget category, and period received.
  - c. Correct use of restricted, reserved, or designated resources.

- d. Approval and compliance with budget and legal requirements and established Compass policies and procedures.
- e. Review expenditures charged to grant programs for proper classification and compliance with contracts, laws, and regulations.

Findings

1-There were 174 transactions tested totaling \$42,395.17 under the procedures listed above with 15 exceptions found. The exceptions relate to procedures 2a, 2d and 2e listed above and fall into the following categories:

Category	No. of exceptions	\$ amount
No documentation	4	\$ 575.95
Inadequate documentation	9	1,131.30
Calculation error	2	64.00
Total	<u>15</u>	<u>\$1,771.25</u>

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Wadsworth & Smith, P.C.  
Boise, Idaho

December 7



## MEMORANDUM

**TO:** COMPASS Finance Committee

**FROM:** Jeanne Urlezaga, Director of Operations

**DATE:** January 16, 2007

**RE:** Approve Variance Report: October 1, 2006 to December 31, 2006

### ACTION REQUESTED:

Approve Variance Report: October 1, 2006 to December 31, 2006.

### BACKGROUND:

The Variance Report is compared to the FY2007 Unified Planning Work Program and Budget – Revision 1.

The year-to-date total workdays are on budget at 23%. Total dollars expended are 9% of budget, which breaks down to 9% Ada, 9% Canyon and 9% Regional. With few exceptions these percentages are lower than anticipated due to the overall low pay out of professional service agreements for the various programs.

### STATUS:

Detour signs have been added to the following programs due to delays in contract negotiations, and delayed RFP / RFO processes. However, all contracts will be final in second quarter:

- Program 610, SH 44 Corridor Preservation Study
- Program 611, US 20/26 Corridor Preservation Study
- Program 631, Treasure Valley High Capacity Transit Study
- Program 687, Treasure Valley Truck Freight Travel Study
- Program 694, High Volume Intersection Study

Yield signs have been added to the following programs because the variance is either under or over budget. Staff will continue to monitor for possible recommendations later in the fiscal year:

- Program 689, Major Destinations
- Program 733, Clean Cities Coalition Participation
- Program 801, Staff Development
- Program 856, Transportation Studies Coordination

Stop Signs have been added to the following programs as they are clearly going to exceed budget and modifications will need to be made in the next budget revision:

- Program 661, *Communities in Motion*
- Program 751, ACHD West Bench, CIP, 3CRX, Floating Feather

Also attached is the Statement of Revenues, Expenses and Changes in Fund Balance Sheet. Total revenue received through the first quarter of FY2007 is at 4% of budget. This amount will increase substantially in the month of January as Federal-aid grants are billed for first quarter costs. From that point through the end of the fiscal year, costs will be billed monthly.

Total expenditures through the first quarter is at 9%. As previously mentioned, this is due to the overall low pay out of professional service agreements for the various programs.

The Fund Balance Sheet compares balances of the current quarter to those of the previous quarter. Cash flow is down because accounts payable and accrued payroll liabilities reported at September 30, 2006 were paid out of current year cash. Fund balance decreased \$324,523 due to the time lag of billing first quarter costs. As billings are brought current, fund balance is expected to increase.

JU:nb T:\FY07\900 Operations\990 Direct Operations-Maintenance\Finance Committee\Variance Report Analysis October- December 2006.doc

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

	Budget - Rev 1				Actual				% Expended	
	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$
Regional	181	94,850	-	94,850	48	31,869	-	31,869	27%	34%

<b>601 UPWP Budget Development and Monitoring</b>		<b>Lead:</b>		<b>Jeanne Urlezaga</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	167	89,676	700,000	789,676	14	8,603	8,603	8%	1%
----------	-----	--------	---------	---------	----	-------	-------	----	----

<b>610 SH44 Corridor Preservation Study</b>		<b>Lead:</b>		<b>Don Matson</b>	
Commencement Date:	01/01/04	Proposed Completion:	09/30/08	Status:	5%
<b>Explanation:</b> Draft Work Order #2 was returned to consultant for revisions, and an updated draft was received in December - no billing in this fiscal year. Contract negotiations tentatively scheduled for mid-January 2007.					
<b>Recommended Action:</b> None.					



	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY04 Actual	91	50,470	-	50,470
FY05 Actual	54	29,145	36,496	65,640
FY06 Actual	132	71,684	375,140	446,824
FY07 Budget	167	89,676	700,000	789,676
FY08 Budget			318,865	509,432
<b>Total Project Budget:</b>	444	240,975	1,430,501	1,862,042

Regional	136	70,218	1,728,769	1,798,987	40	26,927	89,374	116,301	29%	6%
----------	-----	--------	-----------	-----------	----	--------	--------	---------	-----	----

<b>611 US 20/26 Corridor Preservation Study</b>		<b>Lead:</b>		<b>Don Matson</b>	
Commencement Date:	01/01/04	Proposed Completion:	09/30/07	Status:	20%
<b>Explanation:</b> Project Work Order #2 on task. Staff and consultant gearing for public workshops in next quarter.					
<b>Recommended Action:</b> None.					



	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY04 Actual	82	44,274	-	44,274
FY05 Actual	85	45,952	181,678	227,630
FY06 Actual	95	49,556	468,334	517,890
FY07 Budget	136	70,218	1,728,769	1,798,987
<b>Total Project Budget:</b>	398	210,000	2,378,781	2,588,781

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

<b>620 Growth and Transportation System Monitoring</b>			<b>Lead: Carl Miller</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	15%
<b>Explanation:</b> Project is on track. Continued compilation of building permits, inventory of existing data including comprehensive plans and transportation infrastructure. Identification and cataloging of transit oriented developments.					
<b>Recommended Action:</b> None.					

Regional	201	86,781	1,000	87,781	30	13,949	13,949	15%	16%
----------	-----	--------	-------	--------	----	--------	--------	-----	-----

<b>631 Treasure Valley High Capacity Transit Study</b>			<b>Lead: John Cunningham</b>		
Commencement Date:	12/01/05	Proposed Completion:	09/30/07	Status:	2%
<b>Explanation:</b> Contract negotiations continued through first quarter. Consultant will be given notice to proceed at the beginning of January.					
<b>Recommended Action:</b> None at this time. Staff will continue to monitor.					
	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>	
FY06 Actual	65	33,955	789	34,744	
FY07 Budget	125	69,262	399,163	468,425	
<b>Total Project Budget:</b>	190	103,217	399,952	503,169	

Regional	125	69,262	399,163	468,425	29	17,395	17,395	23%	4%
----------	-----	--------	---------	---------	----	--------	--------	-----	----



<b>647 Regional Growth Issues and Options</b>			<b>Lead: Carl Miller</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	124	56,422	35,000	91,422	32	16,978	16,978	26%	19%
----------	-----	--------	--------	--------	----	--------	--------	-----	-----

<b>653 Communications and Education</b>			<b>Lead: Terri Schorzman</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	145	81,185	29,900	111,085	34	20,847	21,086	23%	19%
----------	-----	--------	--------	---------	----	--------	--------	-----	-----

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

**655 AMPO, Treasure Valley Access Mgt. Strategy**      *Lead:*      **John Cunningham**  
 Commencement Date: 04/17/06 | Proposed Completion: 09/30/07 | Status: 20%

Regional	61	30,653	17,923	48,576	11	6,502	6,502	18%	13%
----------	----	--------	--------	--------	----	-------	-------	-----	-----

*Explanation:* Project on track according to schedule and budget.

*Recommended Action:* None.

	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY06 Actual	14	7,923	-	7,923
FY07 Budget	61	30,653	17,923	48,576
<b>Total Project Budget:</b>	<b>75</b>	<b>38,576</b>	<b>17,923</b>	<b>56,499</b>

**661 Communities in Motion**      *Lead:*      **Charles Trainor**  
 Commencement Date: 10/01/03 | Proposed Completion: 07/31/07 | Status: 30%

Regional	85	53,393	35,893	89,286	59	28,735	6,637	35,372	69%	40%
----------	----	--------	--------	--------	----	--------	-------	--------	-----	-----

*Explanation:* Carryover work involving completion of the plan document and electronic documents took more time than expected. No significant work has started on the amendments originally intended as the main focus for FY 2007.

*Recommended Action:* A reallocation of labor from other tasks that are under their labor allocation may be sought.

	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY04 Actual	573	332,466	163,319	495,785
FY05 Actual	875	434,897	723,475	1,158,372
FY06 Actual	698	370,004	191,807	561,811
FY07 Budget	85	53,393	35,893	89,286
<b>Total Project Budget:</b>	<b>2,231</b>	<b>1,190,760</b>	<b>1,114,494</b>	<b>2,305,254</b>



**685 Transportation Improvement Program**      *Lead:*      **Toni Tisdale**  
 Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 25%

Ada	181	89,191	2,100	91,291	53	28,972	33	29,005	29%	32%
Canyon	120	59,461	1,400	60,861	30	16,633	22	16,655	25%	27%

*Explanation:* Project on track according to schedule and budget.

*Recommended Action:* None.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

**687 Treasure Valley Truck Freight Travel Study**      *Lead:* **MaryAnn Waldinger**  
 Commencement Date: 10/01/06 | Proposed Completion: 12/31/08 | Status: 2%  
*Explanation:* A draft scope of work is underway with Street Smarts to assist COMPASS with the RFQ and RFP process. An RFQ will be released in February 2007.  
*Recommended Action:* None.

Regional	125	62,365	310,000	372,365	2	1,361	1,361	2%	0%
----------	-----	--------	---------	---------	---	-------	-------	----	----



**689 Major Destinations**      *Lead:* **Ross Dodge**  
 Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 1%  
*Explanation:* This project is running behind schedule due to staff attention on other projects. It is anticipated that work on this project will move forward in the second quarter.  
*Recommended Action:* None. Staff anticipates completion of this project by year-end.

Ada	32	15,328	-	15,328	0.4	226	226	1%	1%
Canyon	13	6,569	-	6,569	0.4	226	226	3%	3%



**692 Regional Transportation Funding Information**      *Lead:* **Charles Trainor**  
 Commencement Date: 10/01/07 | Proposed Completion: 09/30/07 | Status: 10%  
*Explanation:* Project is on track for schedule and budget. The major portion of work will be completed in third quarter.  
*Recommended Action:* None

Regional	74	42,924	-	42,924	9	3,877	3,877	11%	9%
----------	----	--------	---	--------	---	-------	-------	-----	----

**694 High Volume Intersection Study**      *Lead:* **Don Matson**  
 Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 5%  
*Explanation:* Draft RFQ completed. Expect to release RFQ/RFP in next quarter.  
*Recommended Action:* None at this time. Staff will continue to monitor.

Ada	30	15,567	185,320	200,887	4	2,336	2,336	12%	1%
Canyon				-			-	0%	0%



COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

<b>701 General Membership Services</b>		<b>Lead: Charles Trainor</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07
Status:	25%		
<b>Explanation:</b> Project on track according to schedule and budget.			
<b>Recommended Action:</b> None.			

Ada	126	67,941	8,000	75,941	16	9,413	9,413	13%	12%
Canyon	32	16,985	2,000	18,985	12	5,872	5,872	38%	31%

<b>703 General Public Services</b>		<b>Lead: Charles Trainor</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07
Status:	25%		
<b>Explanation:</b> Project on track according to schedule and budget.			
<b>Recommended Action:</b> None.			

Ada	74	40,256	-	40,256	14	7,656	7,656	19%	19%
Canyon	24	13,419	-	13,419	5	2,987	2,987	22%	22%

<b>705 Transportation Liaison Services</b>		<b>Lead: Matt Stoll</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07
Status:	25%		
<b>Explanation:</b> Project on track according to schedule and budget.			
<b>Recommended Action:</b> None.			

Ada	61	36,277	-	36,277	15	10,849	10,849	25%	30%
Canyon	41	24,184	-	24,184	8	4,880	4,880	19%	20%

<b>733 Clean Cities Coalition Participation</b>		<b>Lead: MaryAnn Waldinger</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07
Status:	10%		
<b>Explanation:</b> This project is running behind due to meeting cancellations in November and December. It is anticipated that meetings will be held on a regular schedule starting next month.			
<b>Recommended Action:</b> None.			

Ada	12	6,754	-	6,754	1	589	589	8%	9%
Canyon				-			-	0%	0%



COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

<b>741 South Meridian / Ten Mile Area Plan</b>			<b>Lead: John Cunningham</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	75%
<b>Explanation:</b> Project is on track according to schedule and budget. Meridian has indicated that projects are nearly complete.					
<b>Recommended Action:</b> None.					

Ada	17	9,451	-	9,451	9	5,010	5,010	54%	53%
Canyon				-			-	0%	0%

<b>751 ACHD West Bench, CIP, 3CRX, Floating Feather</b>			<b>Lead: MaryAnn Waldinger</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Most of the work is complete for 3CRX and CIP. The Westbench has not started. Some support has been provided to the Beacon Light / Purple Sage study but it is anticipated that more work will begin next quarter.					
<b>Recommended Action:</b> Staff identified an error made in Revision 1 on the allocation of workdays and direct dollars between Ada and Canyon Counties. Staff recommends that the workdays and dollars be revised in Revision 2.					

Ada	6	2,754	12,951	15,705	6	3,139	3,139	97%	20%
Canyon	18	8,264	38,852	47,116	-		-	0%	0%



<b>757 Regional Functional Classification Typologies</b>			<b>Lead: Charles Trainor</b>		
Commencement Date:	04/17/06	Proposed Completion:	12/31/07	Status:	5%
<b>Explanation:</b> The project is running behind schedule in terms of the Canyon County component. ACHD and consultant have been working on the Ada County side and will expand activities to Canyon County next quarter.					
<b>Recommended Action:</b> None. Work will commence in second quarter.					

Ada	13	8,465	36,750	45,215	5	2,003	2,003	37%	4%
Canyon	72	47,971	208,250	256,221	7	3,446	3,446	10%	1%

	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY06 Actual	3	2,016	-	2,016
FY07 Budget	85	56,436	245,000	301,436
<b>Total Project Budget:</b>	<b>88</b>	<b>58,452</b>	<b>245,000</b>	<b>303,452</b>

<b>760 Legislative Services</b>			<b>Lead: Matt Stoll</b>		
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	67	43,353	193,100	236,453	16	11,869	44,611	56,480	23%	24%
----------	----	--------	---------	---------	----	--------	--------	--------	-----	-----

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

<b>762 Transit Performance Reporting</b>			<b>Lead:</b>	<b>John Cunningham</b>	
Commencement Date:	04/01/07	Proposed Completion:	09/30/07	Status:	0%
<b>Explanation:</b> Project commencement date has been changed, work will begin in April 2007.					
<b>Recommended Action:</b> None					

Regional	41	23,326	-	23,326	-	0%	0%
----------	----	--------	---	--------	---	----	----

<b>764 Land Use / Transportation Coordination</b>			<b>Lead:</b>	<b>John Cunningham</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	129	72,378	-	72,378	26	15,710	15,710	21%	22%
----------	-----	--------	---	--------	----	--------	--------	-----	-----

<b>801 Staff Development</b>			<b>Lead:</b>	<b>Jeanne Urlezaga</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	50%
<b>Explanation:</b> Training time and dollars have been used to cover staff-wide workshops creating early expenditure. At this time, staff does not anticipate the budget will be overspent at year-end.					
<b>Recommended Action:</b> None.					

Regional	65	33,371	30,000	63,371	39	22,179	6,134	28,313	60%	45%
----------	----	--------	--------	--------	----	--------	-------	--------	-----	-----



<b>820 Committee Support</b>			<b>Lead:</b>	<b>Jeanne Urlezaga</b>	
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Regional	317	128,522	5,000	133,522	85	38,810	1,559	40,369	27%	30%
----------	-----	---------	-------	---------	----	--------	-------	--------	-----	-----

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

**836 Model Maintenance** **Lead: MaryAnn Waldinger**

Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 25%

**Explanation:** Model maintenance and up keep are running a little behind but will be back on track in second quarter.

**Recommended Action:** None.

Regional	152	59,513	43,000	102,513	17	7,440	7,440	11%	7%
----------	-----	--------	--------	---------	----	-------	-------	-----	----

**842 Congestion Management System Maintenance** **Lead: MaryAnn Waldinger**

Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 40%

**Explanation:** More travel time data was collected in 2006, which affected the number of work days used in the first quarter of FY 2007. The 2006 Annual Report is almost complete and the remaining staff workdays should be sufficient to support the 2007 travel time data collection.

**Recommended Action:** None.

Regional	70	29,722	5,000	34,722	30	12,409	12,409	42%	36%
----------	----	--------	-------	--------	----	--------	--------	-----	-----

**856 Transportation Studies Coordination** **Lead: Toni Tisdale**

Commencement Date: 10/01/06 | Proposed Completion: 09/30/07 | Status: 40%

**Explanation:** Responsibility for this project has been delegated to an Assistant Planner from a Principal Planner level; therefore, workdays will be over budget and the dollar amount spent will be less than budgeted.

**Recommended Action:** None.

Regional	11	5,870	-	5,870	5	1,645	1,645	41%	28%
----------	----	-------	---	-------	---	-------	-------	-----	-----



**858 Temporary Staff Support** **Lead: Jeanne Urlezaga**

Commencement Date: 01/01/07 | Proposed Completion: 09/30/07 | Status: 0%

**Explanation:** This is a new task approved in December with Revision 1. Staff is in the process of working with Boise State University to employ either interns or part-time employees. Charges will begin in second quarter.

**Recommended Action:** None.

Regional	229	25,293	-	25,293	-	-	-	0%	0%
----------	-----	--------	---	--------	---	---	---	----	----

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2007 VARIANCE REPORT  
 OCTOBER 1, 2006 - DECEMBER 31, 2006 (25.00%)

Budget - Rev 1				Actual				% Expended	
Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Labor / Indirect \$	Direct \$	Total \$	Work Days	Total \$

860 Geographic Information System Maintenance				Lead:	Ross Dodge
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is on track according to schedule and budget.					
<b>Recommended Action:</b> None.					

Ada	237	118,378	14,040	132,418	39	21,265	1,080	22,345	17%	17%
Canyon	26	13,153	1,560	14,713	9	4,909	120	5,029	36%	34%

861 Ada County Orthophotography				Lead:	Ross Dodge
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is dependent on orders for orthophotography. There were 95 sections processed in first quarter. This project also involves the coordination of an updated 2007 orthophotography flight. Contract will be entered into in the second quarter. Money will be spent as project unfolds throughout the fiscal year and will be completed by year-end.					
<b>Recommended Action:</b> None.					

Ada	34	17,508	360,000	377,508	8	4,750	4,750	25%	1%
Canyon				-			-	0%	0%

900 Operations				Lead:	Jeanne Urlezaga
Commencement Date:	10/01/06	Proposed Completion:	09/30/07	Status:	25%
<b>Explanation:</b> Project is on track with workdays but under budget for direct expenses. Staff is working with the IT consultants on equipment needs and updates.					
<b>Recommended Action:</b> None, staff anticipates dollars will be back on track in second quarter.					

Regional	925	-	37,574	37,574	277	3,856	3,856	30%	10%
----------	-----	---	--------	--------	-----	-------	-------	-----	-----

LEGEND:



Potential budget adjustment.  
Staff Monitoring



Slow Start. Project may go into next year.



Project over labor or dollar budget with more costs anticipated.  
Adjustment needed in next UPWP revision.

TOTAL ALL TASKS										
Ada	823	427,870	619,161	1,047,031	170	96,208	1,113	97,321	21%	9%
Canyon	346	190,006	252,062	442,068	71	38,953	142	39,095	21%	9%
Regional	3,430	1,159,077	4,074,102	5,233,179	803	287,105	152,410	439,510	23%	8%
<b>TOTAL</b>	<b>4,599</b>	<b>1,776,953</b>	<b>4,945,325</b>	<b>6,722,278</b>	<b>1,045</b>	<b>422,266</b>	<b>153,665</b>	<b>575,926</b>	<b>23%</b>	<b>9%</b>

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

<b>STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE</b> October 1, 2006 to December 31, 2006 (25.00%)				
	<b>BUDGET-REV1</b>	<b>ACTUAL</b>	<b>BUDGET REMAINING</b>	<b>PERCENTAGE TO DATE</b>
<b>REVENUE</b>				
General Membership Dues	821,870	222,086	599,784	27%
Special Membership Dues	57,400	14,350	43,050	25%
FTA/FHWA Consolidated Planning Grant	1,380,076	-	1,380,076	0%
Surface Transportation Program Grants	3,743,645	-	3,743,645	0%
Other Federal Aid	24,288	-	24,288	0%
Other Revenue Sources	694,999	14,967	680,032	2%
<b>Total Revenue</b>	<b>6,722,278</b>	<b>251,403</b>	<b>6,470,875</b>	<b>4%</b>
<b>EXPENSES</b>				
Salary	1,056,300	251,883	804,417	24%
Fringe	392,654	80,401	312,253	20%
Overhead	328,000	89,977	238,023	27%
Professional Services	4,402,119	93,127	4,308,992	2%
Legal/Lobbying	160,000	43,690	116,310	27%
Equipment	55,000	3,617	51,383	7%
Travel/Education	50,000	7,055	42,945	14%
Printing	36,893	2,202	34,691	6%
Public Involvement	16,200	948	15,252	6%
Meeting Support	11,574	1,826	9,748	16%
Other	213,538	1,200	212,338	1%
<b>Total Expenses</b>	<b>6,722,278</b>	<b>575,926</b>	<b>6,146,352</b>	<b>9%</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(324,523)</b>		
FUND BALANCE AT BEGINNING OF YEAR	1,009,064	1,009,064		
<b>FUND BALANCE AT DECEMBER 31, 2006</b>	<b>1,009,064</b>	<b>684,541</b>		

<b>EXPENSES PER VARIANCE REPORT</b>	<b>BUDGET</b>	<b>ACTUAL</b>
Ada County	1,047,031	97,321
Canyon County	442,068	39,095
Regional	5,233,179	439,510
<b>Total Expenses-December 31, 2006 variance report</b>	<b>6,722,278</b>	<b>575,926</b>

<b>FUND BALANCE SHEET</b> December 31, 2006		
	<b>December 31, 2006</b>	<b>September 30, 2006</b>
<b>ASSETS</b>		
Cash and Cash Equivalents	558,890	805,815
Local Government Investment Pool - Building Fund	153,686	152,472
Accounts Receivable	12,867	429,704
Prepaid Expenses	-	-
<b>TOTAL ASSETS</b>	<b>725,444</b>	<b>1,387,991</b>
<b>LIABILITIES</b>		
Accounts Payable	8,511	294,212
Accrued Payroll Liabilities	-	52,323
Deferred Revenue	32,392	32,392
<b>TOTAL LIABILITIES</b>	<b>40,904</b>	<b>378,927</b>
<b>FUND BALANCE</b>		
Fund Balance, Unreserved	145,990	479,088
Fund Balance, Designated-Local Dollars to Match Grants	25,949	25,948
Fund Balance, Designated-Building Fund	336,387	336,387
Fund Balance, Designated-Orthophotography Project	176,214	167,641
	684,541	1,009,064
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>725,444</b>	<b>1,387,991</b>