

FINANCE COMMITTEE MEETING
February 19, 2009 — 12:00 p.m. – 1:00 p.m.
COMPASS Conference Room



****AGENDA****

- I. AGENDA ADDITIONS/CHANGES
- II. OPEN DISCUSSION/ANNOUNCEMENTS
- III. CONSENT AGENDA
Page 2 * A. *Approve January 15, 2009, Meeting Minutes*
- IV. ACTION ITEMS
 - A. *Election of Chair and Vice Chair*
 - Page 5 * B. *Approve Variance Report October 1, 2008 – December 31, 2008*
 - C. *Approve FY2010 General and Special Membership Dues*
- V. INFORMATION/DISCUSSION ITEMS
Page 15 * A. *Review FY2010 Unified Planning Work Program and Budget Development Process and Timeline*
 - B. *Review 2009 General and Special Membership Dues Received To Date*
 - C. *Presentation: Local Government Investment Pool*
- VI. OTHER
- VII. ADJOURNMENT

**Enclosures*

Times are approximate. Agenda is subject to change.

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**FINANCE COMMITTEE MEETING
 JANUARY 15, 2009, 2:00 P.M.
 COMPASS CONFERENCE ROOM
 MERIDIAN, IDAHO**

****MINUTES****

ATTENDEES: A.J. Balukoff, Trustee, Independent School District of Boise City, **Chair**
 Carol McKee, Commissioner, Ada County Highway District
 Bryce Millar, Commissioner, Nampa Highway District
 David Ferdinand, Commissioner, Canyon County, **Vice-Chair**
 Steve Rule, Commissioner, Canyon County

MEMBERS ABSENT: Elaine Clegg, Councilwoman, City of Boise
 Garret Nancolas, Mayor, City of Caldwell

OTHERS PRESENT: Phil Bandy, Mayor, City of Eagle
 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 2:10 p.m.

AGENDA ADDITIONS/CHANGES

None.

OPEN DISCUSSION/ANNOUNCEMENTS

Matt Stoll stated that Derick O'Neill has replaced A.J. on the COMPASS Board and this is A.J.'s last Finance Committee meeting. Matt presented A.J. a plaque thanking him for his 8 years of service to COMPASS.

CONSENT AGENDA

A. Approve November 20, 2008, Meeting Minutes

Carol McKee moved and Steve Rule seconded approval of the Consent Agenda as presented. Motion passed unanimously.

ACTION ITEMS

A. *Establish 2009 Finance Committee Meeting Dates*

David Ferdinand moved and Carol McKee seconded approval of proposed 2009 Finance Committee meeting dates as presented:

- *Thursday, February 19, 2009*
- *Thursday, May 21, 2009*
- *Thursday, August 20, 2009*
- *Thursday, November 19, 2009*
- *Thursday, December 17, 2009*

Motion passed unanimously.

B. *Receive and Recommend Approval of Draft 2008 Audit*

George Wadsworth of Crandall, Swenson, Gleason & Wadsworth presented the draft 2008 Audit. George said as stated in the Independent Auditor's Report, the financial statements present fairly in all material respects; the respective financial position of the governmental activities; each major fund of COMPASS, as of September 30, 2008; and the respective changes in financial position for the year ended in conformity with generally accepted accounting principles.

After discussion, ***Carol McKee moved and Bryce Millar seconded to recommend Board approval of the 2008 Audit as presented with insignificant formatting changes as discussed. Motion passed unanimously.***

George noted one procedure that needs to be changed. The Financial Assistant prepares the payroll and should not hand out the checks. The Director of Operations will now do that function.

George recommended that the Grant Billing procedure be added to the Financial Policy manual and that a "broad risk policy" be established.

George also recommended that as part of the procedure for risk management, the Finance Committee should look at an area of risk at each meeting, i.e., the money in the State Investment Pool. The Committee should review whether to leave the monies there because it is not an insured pool of money. There is no problem with leaving it there if the Finance Committee agrees to do so.

INFORMATION/DISCUSSION ITEMS

A. *Discuss Finance Committee Membership*

Matt Stoll stated that the incoming Board Chair appoints the new Finance Committee members. The following appointments have been made and will be confirmed at the January 26, 2009, COMPASS Board meeting. Matt noted that the incoming COMPASS Secretary/Treasurer will also serve a one year term on the Finance Committee:

- Rebecca Arnold will finish the remaining year of Carol McKee's two year term. (expiring 1/2010)
- Phil Bandy will finish the remaining year of A.J. Balukoff's two year term. (expiring 1/2010)
- Elaine Clegg will remain on the Committee for another two year term. (expiring 1/2011)
- Bryce Millar will remain on the Committee finishing his two year term. (expiring 1/2010)
- Garret Nancolas will remain on the Committee for another two year term. (expiring 1/2011)
- Steve Rule will remain on the Committee for another two year term. (expiring 1/2011)

Matt noted that new Finance Committee officers will need to be appointed at the February 19, 2009, meeting.

OTHER

Matt Stoll stated Valley Regional Transit (VRT) does not have the funds to participate in the purchase of a building to house the two agencies. Matt will ask for direction from the Executive Committee if staff should look at other partnership opportunities, and if staff should continue to look for a building to purchase only in downtown Meridian, or buy land to hold until funding is available to build a building.

ADJOURNMENT

Steve Rule moved and Carol McKee seconded adjournment at 3:00 p.m. Motion passed unanimously.

Dated this 19th day of February 2009.

APPROVED:

***BY: _____
Finance Committee***

ATTEST:

***BY: _____
Finance Committee***

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MEMORANDUM

To: COMPASS Finance Committee

FROM: Jeanne Urlezaga, Director of Operations

DATE: February 19, 2009

RE: **Approve Variance Report: October 1, 2008 to December 31, 2008**

ACTION REQUESTED:

Approve Variance Report: October 1, 2008 to December 31, 2008.

BACKGROUND:

The Variance Report is compared to the FY2009 Unified Planning Work Program and Budget – Revision 1.

The year-to-date total workdays are on budget at 24%. Total dollars expended are 18% of budget. With few exceptions these percentages are lower than anticipated due to outstanding billings from consultants.

STATUS:

Detour signs have been added to the following programs due to delays imposed by federal agencies, and staff focus in other programs. It is anticipated that many of these delays will correct themselves in the second and third quarters:

Program 610, SH44 Corridor Preservation Study
 Program 611, US 20/26 Corridor Preservation Study
 Program 631, Treasure Valley High Capacity Transit Study
 Program 661, ***Communities in Motion***
 Program 760, Legislative Services
 Program 767, Western Canyon Communities Circulation Plan
 Program 900, Operations

A Stop Sign was added to Program 692, Regional Transportation Funding Information. Upon further review it was determined that approximately seven workdays for an amount of \$6,808 were erroneously charged to this project. Staff will correct this error and move workdays and costs to Program 661, ***Communities in Motion***. After this adjustment is made Program 692 will be on track.

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE:

Also attached is the Statement of Revenues, Expenses and Changes in Fund Balance and the Fund Balance Sheet.

Revenue: 27% of General and 25% of Special Membership dues were received. 16% of the Consolidated Planning Grant revenues were received. Revenues for the Surface Transportation Program Grants at 4%, and Other Revenue Sources at 6% are low primarily due to work delays for the two corridor planning projects. There have been no revenues collected for Other Federal Aid as staff has not billed for costs incurred by the Mobility Management Strategies Project.

Expenditures: Salary at 25%, Fringe at 22%, and Overhead at 30% are on budget at the end of first quarter. Travel & Education at 17% and Meeting Support at 17% are on budget. Professional Services at 10% are under budget due to outstanding invoices from consultants. Legal and Lobbying at 13%, Equipment at 0%, Printing at 3%, Public Involvement at 6%, and Other at 0% are all under budget. The payout on Building Fund and Set-Aside for Potential Rescission of Federal Funds remain at 0% as these are budget set-asides for use in future periods. Other than the set-asides, most expense categories will be on budget by the end of the fiscal year.

FUND BALANCE SHEET:

The Fund Balance Sheet compares assets, liabilities, and fund balance of the current quarter to those of the previous quarter.

Assets: Cash and Cash Equivalents are up by \$50,300. The Building Fund earned approximately \$2,400 in interest during the first quarter bringing the balance to \$549,674. Accounts Receivable is down by approximately \$435,200 as payment has been received on the total amount reported at the end of FY2008.

Liabilities: Total liabilities decreased by approximately \$236,800 as FY2008 ending balances for Accounts Payable were paid out, and entries for Accrued Payroll Liabilities were reversed to reflect the correct accounting period.

Fund Balance: The Building Fund shows a decrease of \$147,637. As supported by COMPASS's audited financial statements for the year ended September 30, 2008, Fund Balance designated for the Building Fund is \$697,311. This amount includes an additional amount of \$150,000 to be transferred from operating cash accounts to the Building Fund in FY 2009. Due to the current economic climate and its potential negative effect on revenue sources, this additional amount was not transferred in the first quarter. Staff recommends that \$75,000 be transferred in second quarter, and the remaining \$75,000 be moved in third or fourth quarter as we learn more of what our revenue will be for the year.

The net difference in assets and liabilities shows a decrease to Fund Balance by \$172,141. Staff anticipates this overall Fund Balance will increase as the year progresses.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	251	142,400	-	142,400	40	27,908	27,908	16%	20%
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601 UPWP Budget Development and Monitoring		Lead:	Jeanne Urlezaga
Commencement Date:	10/01/08	Proposed Completion:	09/30/09
		Status:	20%
Explanation: Project is on track according to schedule and budget.			
Recommended Action: None.			

Regional	67	37,874	907,208	945,082	13	8,916	122,867	19%	14%
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610 SH44 Corridor Preservation Study		Lead:	Don Matson
Commencement Date:	01/01/04	Proposed Completion:	07/31/10
		Status:	20%
Explanation: Project is on track according to schedule. Dollars are behind based on outstanding invoices from consultants.			
Recommended Action: Work with consultants to maintain more current billings for the remainder of FY09.			



	<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 Actual	75	45,239	537,976	583,215
FY08 Actual	97	54,997	910,247	965,244
FY09 Budget	67	37,874	907,208	945,082
FY10 Budget			250,000	250,000
Total Project Budget:	516	289,409	3,017,067	3,306,475

Regional	68	38,460	695,795	734,255	27	18,539	63,526	40%	11%
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611 US 20/26 Corridor Preservation Study		Lead:	Don Matson
Commencement Date:	01/01/04	Proposed Completion:	05/31/10
		Status:	35%
Explanation: Strong emphasis on Access Management Plan in 1st quarter resulting in labor overage. Will even out throughout the next quarters. Some consultant tasks were delayed, awaiting FHWA approval of key environmental review document resulting in reduced fees for first quarter.			
Recommended Action: 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 Actual	124	71,463	746,444	817,907
FY08 Actual	82	47,860	405,209	453,069
FY09 Budget	68	38,460	695,795	734,255
FY10 Budget			150,000	150,000
Total Project Budget:	536	297,565	2,647,460	2,945,025

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

620 Growth and Transportation System Monitoring	Lead:	Carl Miller			
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status:	35%
Explanation: Project is over scheduled workdays and budget due to upfront work requested by the Regional Technical Advisory Committee to scope the 2009 Performance Monitoring Report. Staff anticipates this effort will reduce staff time with report development and that the project will be on track by year end.					
Recommended Action: None.					

Regional	123	58,265	2,500	60,765	47	21,519	21,519	39%	35%
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631 Treasure Valley High Capacity Transit Study	Lead:	Charles Trainor			
Commencement Date:	12/01/05	Proposed Completion:	09/30/09	Status:	5%
Explanation: Project is behind schedule as the Federal Transit Agency required a more robust version of the environmental document for the Multimodal Center. Work on the Priority Corridor began in November 2008. It is anticipated that the budget for this project will be quickly drawn down through the remainder of the year. Staff anticipates project will be on track by year end.					
Recommended Action: None.					

Regional	135	80,148	165,680	245,828	4	3,684	11,994	15,678	3%	6%
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	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY06 Actual	65	33,955	789	34,744
FY07 Actual	137	75,433	33,776	109,209
FY08 Actual	108	66,148	109,119	175,267
FY09 Budget	135	80,148	165,680	245,828
Total Project Budget:	445	255,684	309,364	565,048

647 Regional Growth Issues and Options	Lead:	Carl Miller			
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status:	40%
Explanation: Project over scheduled workdays and budget due to anticipated staff focus on development of regional growth projection. Staff anticipates project to be on track by year end.					
Recommended Action: None.					

Regional	110	54,091	-	54,091	44	23,569	23,569	40%	44%
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653 Communications and Education	Lead:	Amy Luff			
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status:	40%
Explanation: Project over scheduled workdays and budget due to creating staff-wide focus on "Making Connections" conference during first quarter.					
Recommended Action: Staff anticipates adjusting project efforts for remainder of year in order to be on track by end of fiscal year.					

Regional	146	78,810	90,800	169,610	81	45,343	11,886	57,229	56%	34%
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COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	325	194,321	95,000	289,321	28	19,801	84	19,885	9%	7%
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661 Communities in Motion		Lead:	Charles Trainor
Commencement Date:	10/01/03	Proposed Completion:	09/30/09
		Status:	10%
<i>Explanation:</i> Labor and direct dollars will be expended at a higher rate in the second quarter as work begins on CIM. Products such as the financial forecast and overview reports on a number of topics are underway.			
<i>Recommended Action:</i> None			

Regional	675	296,404	34,286	330,690	135	66,595	13,683	80,278	20%	24%
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671 Mobility Management Strategies		Lead:	Liisa Itkonen
Commencement Date:	10/01/07	Proposed Completion:	09/30/09
		Status:	25%
<i>Explanation:</i> Project is on track according to schedule and budget.			
<i>Recommended Action:</i> None.			

Regional	308	159,201	1,500	160,701	50	32,469	208	32,677	16%	20%
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685 Transportation Improvement Program		Lead:	Toni Tisdale
Commencement Date:	01/01/08	Proposed Completion:	09/30/09
		Status:	20%
<i>Explanation:</i> Project is on track according to schedule and budget.			
<i>Recommended Action:</i> None.			

Regional	14	7,472	19,531	27,003	4	2,790	15,829	18,619	30%	69%
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687 Treasure Valley Truck Freight Travel Study		Lead:	MaryAnn Waldinger
Commencement Date:	10/01/06	Proposed Completion:	03/15/09
		Status:	85%
<i>Explanation:</i> Project will be completed and closed in second quarter.			
<i>Recommended Action:</i> None.			

	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY07 Actual	35	17,895	11,639	29,534
FY08 Actual	52	27,787	305,439	333,226
FY09 Budget	14	7,472	19,531	27,003
Total Project Budget:	101	53,154	336,609	389,763

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	42	20,456	-	20,456	16	11,084	-	11,084	37%	54%
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692 Regional Transportation Funding Information *Lead:* *Liisa Itkonen*
 Commencement Date: 10/01/08 | Proposed Completion: 09/30/09 | Status: 25%
Explanation: Project is over budget due to workdays that were charged in error. After accounting adjustments are made this project will be on track.

Recommended Action: Appropriate adjustments will be made to accounting records.

Regional	233	119,725	-	119,725	52	32,573	-	32,573	22%	27%
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701 General Membership Services *Lead:* *Charles Trainor*
 Commencement Date: 10/01/08 | Proposed Completion: 09/30/09 | Status: 25%
Explanation: Project is on track according to schedule and budget.

Recommended Action: None.

Regional	44	22,224	-	22,224	7	4,040	-	4,040	15%	18%
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703 General Public Services *Lead:* *Charles Trainor*
 Commencement Date: 10/01/08 | Proposed Completion: 09/30/09 | Status: 20%
Explanation: Labor and expenses are behind budget as requests from the public have been lower than expected.

Recommended Action: None.

Regional	85	59,980	0	59,980	13	11,295	-	11,295	16%	19%
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705 Transportation Liaison Services *Lead:* *Matt Stoll*
 Commencement Date: 10/01/08 | Proposed Completion: 09/30/09 | Status: 20%
Explanation: Project is on track according to schedule and budget.

Recommended Action: None.

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	84	61,565	164,797	226,362	13	12,770	17,595	30,365	15%	13%
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Ada	115	70,212	-	70,212	24	18,053	18,053	20%	26%
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Canyon	25	12,695	45,000	57,695	3	2,097	2,097	12%	4%
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Regional	74	39,759	30,000	69,759	20	11,600	8,899	20,499	27%	29%
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760 Legislative Services			<i>Lead:</i>	Matt Stoll
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 15%
<i>Explanation:</i> Labor and expenses are behind budget as focus on legislative issues will occur in second and third quarters.				
<i>Recommended Action:</i> None				

761 Blue Print for Good Growth			<i>Lead:</i>	Charles Trainor
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 25%
<i>Explanation:</i> Project is on track according to schedule and budget.				
<i>Recommended Action:</i> None.				

767 Western Canyon Communities Circulation Plan			<i>Lead:</i>	Don Matson
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 15%
<i>Explanation:</i> Project behind schedule and budget. Staff plans most work to be completed in second quarter.				
<i>Recommended Action:</i> None.				

801 Staff Development			<i>Lead:</i>	Jeanne Urlezaga
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 25%
<i>Explanation:</i> Project is on track according to schedule and budget.				
<i>Recommended Action:</i> None.				

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	306	135,551	8,500	144,051	79	36,215	1,543	37,758	26%	26%
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820 Committee Support			Lead:	Jeanne Urlezaga
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 25%
Explanation: Project is on track according to schedule and budget.				
Recommended Action: None.				

Regional	141	69,915	40,000	109,915	44	22,494	22,494	31%	20%
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836 Model Maintenance and Support			Lead:	MaryAnn Waldinger
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 25%
Explanation: Project is on track according to schedule and budget.				
Recommended Action: None.				

Regional	115	46,836		46,836	6	4,140	4,140	6%	9%
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842 Congestion Management / ITS			Lead:	MaryAnn Waldinger
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 10%
Explanation: Project is on track according to schedule and budget. Staff notes that most work occurs in second and third quarters and anticipates project will be on track by year end.				
Recommended Action: None				

Regional	189	99,835	1,200	101,035	72	44,155	44,155	38%	44%
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860 Geographic Information System Maintenance			Lead:	Ross Dodge
Commencement Date:	10/01/08	Proposed Completion:	09/30/09	Status: 40%
Explanation: GIS staff spent time in first quarter maintaining, updating and editing GIS data. Future charge will be apportioned to various COMPASS tasks thereby bringing this task into alignment with scheduled time at year end.				
Recommended Action: None				

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
 FY2009 VARIANCE REPORT
 OCTOBER 1, 2008 - DECEMBER 31, 2008 (25.0%)

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

Regional	54	29,441	10,000	39,441	3	2,109	2,109	6%	5%
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861 Regional Orthophotography		Lead: Ross Dodge		
Commencement Date:	10/01/06	Proposed Completion:	09/30/09	
Status:	5%			
<i>Explanation:</i> Staff anticipates the majority of work on this project will be done in third and fourth quarters.				
<i>Recommended Action:</i> None				
	<u>Workdays</u>	<u>Labor \$</u>	<u>Direct \$</u>	<u>Total</u>
FY06 Actual	3	2,016	-	2,016
FY07 Actual	29	14,981	226,649	241,630
FY08 Actual	50	27,635	107,292	134,927
FY09 Budget	54	29,441	10,000	39,441
Total Project Budget:	136	74,073	343,941	418,014

Regional	871	-	38,454	38,454	273	1,915	1,915	31%	5%
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900 Operations		Lead: Jeanne Urlezaga	
Commencement Date:	10/01/08	Proposed Completion:	09/30/09
Status:	25%		
<i>Explanation:</i> Labor is on track. Direct dollars include equipment purchases that will be spent as we determine our needs. Staff anticipates project will be on track by year end.			
<i>Recommended Action:</i> None			



LEGEND:



Projects that are under budget.



Projects that are behind schedule



Projects that are over budget.

TOTAL ALL TASKS										
Ada	115	70,212	-	70,212	24	18,053	-	18,053	21%	26%
Canyon	25	12,695	45,000	57,695	3	2,097	-		12%	0%
Regional	4,460	1,852,731	2,305,251	4,157,984	1,071	463,606	270,029	733,635	24%	18%
TOTAL	4,600	1,935,638	2,350,251	4,285,891	1,098	483,756	270,029	753,785	24%	18%

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE October 1, 2008 to December 31, 2008 (25.0%)				
	BUDGET-REV1	ACTUAL	BUDGET REMAINING	PERCENTAGE TO DATE
<u>REVENUE</u>				
General Membership Dues	895,005	238,005	657,000	27%
Special Membership Dues	63,700	15,925	47,775	25%
FTA/FHWA Consolidated Planning Grant	1,482,622	232,390	1,250,232	16%
Surface Transportation Program Grants	2,159,486	82,153	2,077,333	4%
FTA Funds for Mobility Management Strategies	264,552	-	264,552	0%
Other Revenue Sources	213,878	13,172	200,706	6%
Total Revenue	5,079,243	581,645	4,497,598	11%
<u>EXPENSES</u>				
Salary	1,142,600	283,927	858,673	25%
Fringe	445,040	97,133	347,907	22%
Overhead	348,000	102,699	245,301	30%
Professional Services	2,346,667	236,574	2,110,093	10%
Legal/Lobbying	131,697	17,583	114,114	13%
Equipment	30,000	-	30,000	0%
Travel/Education	53,000	8,898	44,102	17%
Printing	43,200	1,203	41,997	3%
Public Involvement	34,000	2,101	31,899	6%
Meeting Support	21,400	3,656	17,744	17%
Other	90,287	12	90,275	0%
Building Fund	150,000	-	150,000	0%
Set-Aside for Potential 20% Rescission of Federal Funds	243,352	-	243,352	0%
Total Expenses	5,079,243	753,786	4,325,457	15%
NET CHANGE IN FUND BALANCES	-	(172,141)		
FUND BALANCE AT BEGINNING OF YEAR	1,461,163	1,461,163		
FUND BALANCE AT DECEMBER 31, 2008	1,461,163	1,289,022		

FUND BALANCE SHEET December 31, 2008		
	December 31, 2008	September 30, 2008
<u>ASSETS</u>		
Cash and Cash Equivalents	651,846	601,546
Local Government Investment Pool - Building Fund	549,674	547,311
Accounts Receivable	97,812	533,040
Prepaid Expenses	-	26,420
TOTAL ASSETS	1,299,331	1,708,317
<u>LIABILITIES</u>		
Accounts Payable	10,309	188,895
Accrued Payroll Liabilities	-	58,259
Deferred Revenue	-	-
TOTAL LIABILITIES	10,309	247,154
<u>FUND BALANCE</u>		
Fund Balance, Unreserved	380,613	405,751
Set-Aside for Potential 20% Rescission of Federal Funds	243,352	243,352
Fund Balance, Designated-Local Dollars to Match Grants	21,594	21,594
Fund Balance, Designated-Building Fund	549,674	697,311
Fund Balance, Designated-Orthophotography Project	93,789	93,155
	1,289,022	1,461,163
TOTAL LIABILITIES AND FUND BALANCES	1,299,331	1,708,317

Community Planning Association
FY2010 Unified Work Program and Budget

TIMELINE

ITEM V - A

No.	Activity Description	Mtg / Due Date - 2010	Staff/Committee	Comments	Date Completed
1	Notify RTAC of UPWP start-up and due date of Project / Project Support Request Forms to COMPASS.	Thursday, January 15, 2009	RTAC / Debbie/ Jeanne/ Accountant	Sent letters to member agencies 02/10/09 with same notification.	01/21/09
2	Population estimates due to accountant.	Tuesday, January 20, 2009	Principal Planner - Demographics		01/20/09

3	UPWP Startup Workshop. - Items of Discussion: Timeline; Identify tasks (continuing & new); program worksheet templates and examples; Special revenue sources (including new grant sources); Required staff time; Direct costs; Clarity & consistency of text for Program Sheets; Determine capital equipment needs (i.e., computer equipment and software). **Completed Program Worksheets due to accounting 03/06/09**.	Thursday, February 05, 2009 3 - 5 pm	Directors / Principals / Accountant		02/05/09
4	Notify VRT of UPWP Start-up and due date of Work Program to COMPASS (due May 1st).	Friday, February 06, 2009	VRT / Accountant		02/05/09
5	Develop initial budget estimates - revenue, expenses (salary, fringe, indirect, direct, set asides, etc.), member dues.	Thursday, February 12, 2009	Directors / Principals / Accountant	mail out to finance	
6	Quarter 1 meeting - Review revenue, expense, and member dues estimates.	Thursday, February 19, 2009	Finance Committee		
7	Approve FY2009 population estimates.	Monday, February 23, 2009	COMPASS Board		
8	RTAC - Request for Project / Project Support Forms due to Accountant.	Friday, February 27, 2009	RTAC / Directors / Principals		

9	Completed program worksheets due to accountant.	Friday, March 06, 2009	Directors / Principals		
10	Capital equipment budget requests due to accountant.	Friday, March 06, 2009	Directors / Principals		
11	Data from UPWP worksheets and capital equipment requests incorporated into financial worksheets.	Monday, March 09, 2009	Accounting		
12	Distribute work day allocation and direct cost worksheets for review and comments.	Friday, March 13, 2009	COMPASS Staff		
13	Approve FY2010 member dues estimates.	Monday, March 16, 2009	COMPASS Board		
14	Initial budget review; Selection of RTAC projects; Balance to zero.	Thursday, March 19, 2009	Directors / Principals / Accountant		
15	Review Initial Budget with RTAC	Wednesday, March 25, 2009	RTAC		

No.	Activity Description	Mtg / Due Date - 2010	Staff/Committee	Comments	Date Completed
16	Approve FY2010 member dues estimates.	Monday, April 20, 2009	COMPASS Board		
17	Initial dues letters to members.	Tuesday, April 21, 2009	Accountant / Admin.		
18	Contact Western Benefits, Update insurance rates as necessary.	Tuesday, April 21, 2009	Accountant		
19	Balancing Changes (if any from Apr 20st Board) Made to Draft UPWP.	Monday, April 27, 2009	Directors / Accountant		
20	Update multi-year revenue estimates, adjust Draft UPWP as necessary.	Monday, April 27, 2009	Directors / Principals / Accountant		

21	Valley Regional Transit work program due to COMPASS.	Friday, May 01, 2009	Valley Regional Transit		
22	Other Transportation Planning Studies due to accounting.	Friday, May 01, 2009	Principals / Member Agencies		
23	Review Draft UPWP.	Wednesday, May 06, 2009	Directors / Accountant	financials and program sheets	
24	Full Draft UPWP for Finance Committee mail out.	Thursday, May 14, 2009	Staff		
25	Quarter 2 Meeting - Request Board approval of Draft Budget.	Thursday, May 21, 2009	Finance Committee	Memo and Financials	
26	Draft UPWP to RTAC for review.	Wednesday, May 27, 2009	Staff		

27	Self Certification to ITD.	Friday, June 19, 2009	Accountant		
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28	Full Draft UPWP due for Board mail out.	Thursday, July 09, 2009	Staff		
29	Presentation of Full Draft UPWP to Board.	Monday, July 20, 2009	Exec Director / COMPASS Board		

30	Final UPWP requesting Board approval.	Monday, August 17, 2009	COMPASS Board		
31	Final dues letters to Members with breakout showing percent of dollars used for lobbying.	Tuesday, August 18, 2009	Accountant		
32	Publish and distribute Final UPWP to ITD & staff.	Monday, August 24, 2009	Accountant		

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