

Community Planning Association of Southwest Idaho

COMPASS FINANCE COMMITTEE
May 14, 2004, 2:30 p.m.– 4:30 p.m.
COMPASS Conference Room
800 S. Industry Way, Suite 100, Meridian, Idaho

****AGENDA****

(The meeting packet and all attachments can be accessed on the Internet at:
<http://www.compassidaho.org/board.html>)

I. AGENDA ADDITIONS/CHANGES (2:30)

II. OPEN DISCUSSION/ANNOUNCEMENTS (2:35)

III. CONSENT AGENDA (2:40)

- *A. Approve April 16, 2004, Finance Committee Meeting Minutes**
A copy of the April 16, 2004, meeting minutes is attached.

IV. ACTION ITEMS

- 2:45 ***A. Review Variance Report: October 1, 2003 to April 30, 2004** **Susan Eastlake**
A copy of the Variance Report is attached.
- 3:10 ***B. Approve Finance Committee Bylaws** **Clair Bowman**
A copy of the proposed Finance Committee Bylaws is attached.
- 3:30 ***C. Approve Amendments to the COMPASS Financial Manual** **Jeanne Urlezaga**
A copy of the proposed amendments to the COMPASS Financial Manual is attached.
- 3:40 ***D. Establish Special Members Dues Structure** **Matt Stoll**
A copy of the proposed Special Members Dues Structure is attached.
- 4:05 ***E. Approve Definition of “Regional” Projects** **Matt Stoll**
A memo proposing identification criteria for “regional” projects is attached.
- 4:20 ***F. Establish Next Meeting Agenda** **Susan Eastlake**
A copy of the draft agenda worksheet is attached.

V. INFORMATION/DISCUSSION ITEMS (4:25)

A. Update on Cash Flow

Jeanne Urlezaga

Jeanne Urlezaga will provide an update on cash flow.

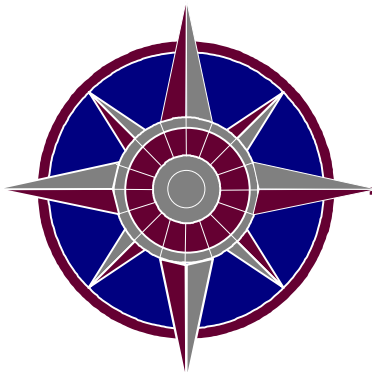
VI. OTHER

ADJOURNMENT (4:30)

* Enclosures

Times are approximate. Agenda is subject to change.

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Community Planning Association

of Southwest Idaho

**Community Planning Association of Southwest Idaho
COMPASS Finance Committee
April 16, 2004
COMPASS Conference Room**

***** MINUTES*****

ATTENDEES:

A.J. Balukoff, Boise School District, **Vice-Chair**
Susan Eastlake, Commissioner, Ada County Highway District,
Chair
Ralph Little, Commissioner, Canyon Highway District
Garret Nancolas, Mayor, City of Caldwell
Rick Yzaguirre, Commissioner, Ada County, for Judy Peavey-
Derr, Commissioner, Ada County

OTHERS ATTENDING:

Steve Purvis, City of Boise
Matt Stoll, Community Planning Association
Cindy Thiel, Community Planning Association
Debbie Winchar, Community Planning Association

CALL TO ORDER:

Chair Susan Eastlake called the meeting to order at 2:30 p.m.

CONSENT AGENDA

A. Approve March 12, 2004, Finance Committee Meeting Minutes

Chair Eastlake asked for any objections to approving the March 12, 2004, meeting minutes as presented. Hearing none, Chair Eastlake so ordered.

ACTION ITEMS

A. Review Variance Report: October 1, 2003 to February 29, 2004 and March 31, 2004

After discussion, Chair Eastlake asked for any objections to directing staff to provide a status report to the Finance Committee for any variance in a task that is 10% over in hours spent or dollars spent and indicate that the project manager has reviewed the variance report and provided an explanation of why it either does or does not warrant an action by

the Finance Committee. Chair Eastlake also asked for any objections to directing staff to include in the explanation for multi-year projects the proposed budget for subsequent years. Hearing none, Chair Eastlake so ordered.

B. Establish FY2005 Membership Dues

After discussion, Chair Eastlake asked for any objections to her reporting to the COMPASS Board at its April 19th meeting that the recommendation of the Finance Committee is to adopt the membership dues structure as presented by staff. The Finance Committee would also recommend adoption of a maximum of \$1.10 per person as the calculation to be used in the total membership dues program for FY2005. The final dues per person would be dependent upon the adopted FY2005 budget, but not greater than \$1.10 per person. Hearing none, Chair Eastlake so ordered.

Chair Eastlake asked for any objections to changing the analysis report of membership dues for FY2002-2005 to a two-section report: top portion for general members who have dollars associated with them and a section for special members, leaving the Maximum FY2005 column blank. It would then be clearer that the top portion for general members, equals a Maximum FY2005 total of \$556,316. Hearing none, Chair Eastlake so ordered.

C. Consider Staff Recommendation on Minimum Cash-On-Hand Carrying Balance

After discussion, Chair Eastlake asked for objections to approving the recommended minimum cash-on-hand carrying balance. Also, recommending that staff draft a plan to handle the potential situation of a Contractor presenting a draw in a larger amount than is kept in the cash-on-hand carrying balance. Hearing none, Chair Eastlake so ordered.

D. Approve Revision 3 of the FY2004 Unified Planning Work Program and Budget

After discussion, Chair Eastlake asked for any objections to recommending the concept of regional tasks. Those tasks will be reported on the expenditure side on the Variance report, but not broken out between counties. Recommending approval of Revision 3 of the FY2004 Unified Planning Work Program and Budget as presented by staff. Also to direct staff to define “regional” projects and what the vision is for *Communities In Motion* in terms of staff days and consulting dollars. Hearing none, Chair Eastlake so ordered.

E. Review Finance Committee Bylaws

Matt Stoll asked to defer this item for one more month and suggested the Finance Committee’s participation in the revision process be done by email. **Hearing no objections, Chair Eastlake so ordered.**

F. Establish Next Meeting Agenda Date

The next meeting of the COMPASS Finance Committee is Friday, May 14, 2004, 2:30 p.m., at COMPASS.

ADJOURNMENT

Meeting adjourned at 4:15 p.m.

Dated this 14th Day of May 2004.

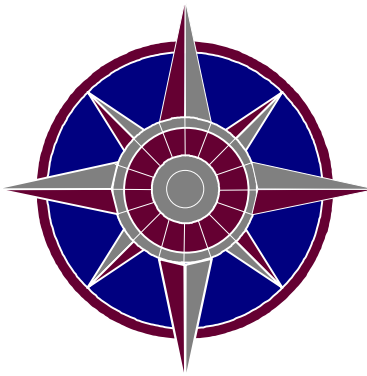
APPROVED:

By: _____
Susan Eastlake, Chair
COMPASS Finance Committee

ATTEST:

By: _____
A. J. Balukoff, Vice-Chair
COMPASS Finance Committee

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Community Planning Association of Southwest Idaho

MEMORANDUM

TO: COMPASS Finance Committee
FROM: Jeanne Urlezaga, Operations Director
DATE: May 10, 2004
RE: FY2004 Variance Report – April 2004

Action Requested:

None. This item is for information only.

Background:

The attached documents represent the variance analysis for the period October 2003 through April 2004.

Status:

The April Variance Report is compared to the Unified Planning Work Program (UPWP) Revision 3, approved in April. The overall year-to-date labor is 55% at 58% of the year; however, the expenditures for all categories of funds are 28% of budget at April 30, 2004. This is primarily due to Personal Service Agreements for the Corridor Studies and the Regional Long Range Plan not being in place earlier in the year.

An example of format to be used for projects that overlap fiscal years is shown in Task 612. Staff will project the labor and dollars beginning with the May Variance Report for those projects with multiple years. As directed by the Finance Committee, explanation of differences greater than 10% are as follows:

Task 601 - Transportation Support

Analysis: Staff time is budgeted and tracked under this task for the following work elements: transportation-related training, transportation-related meetings, standing committee support, Unified Planning Work Program and Budget, tracking Transportation Management area requirements, and responding to member agency and public requests. A variance of greater than 10% has been identified between project status and staff time and total dollars expended. The variance between project status and expenditures is particularly evident for the Canyon County budgeted dollars. Staff time was under budgeted for this task, particularly in Canyon County.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- (1) Reduce work effort in Canyon County.
- (2) Monitor and track the expenditure trends
- (3) Reallocate resources through an FY2004 UPWP amendment

Staff recommends monitoring the variance trend for another month with the intent of addressing the variance through a reallocation of staff time between tasks near the end of the year.

Task 612 – Middleton Road Extension Alternatives

Analysis: Staff time is budgeted for contract administration. Staff has followed the RFQ/RFP process in the COMPASS Financial Policy, resulting in an 8-week selection process. Consultant interviews were held on May 10, and contract negotiations will be initiated immediately.

Recommendation: No changes are recommended at this time. Once consultant work begins, the staff time and funding should balance out as invoices are paid.

Task 636 - Regional Transportation Modeling

Analysis: Staff time in this task has been for updating the 24-hour model, training, with some time for special model runs not charged to other projects. With completion of the calibration report, this task will be basic maintenance. Higher expenditures in Canyon element are attributable to data development, which is now complete.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- (1) Reduce work effort in Canyon County.
- (2) Monitor and track the expenditure trends.
- (3) Reallocate resources through an FY2004 UPWP amendment.

Staff recommends that this task be monitored due to the pending completion of the major product.

Task 640 - Transportation Liaison

Analysis: Liaison function is a relatively new effort involving a cross-section of staff not previously involved in this effort. A variance greater than 10 % between project status and staff time and total dollars expended is evident for the liaison task. This variance is particularly evident in senior management time expended in Ada County.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- 1) Reduce liaison effort in Ada County.
- 2) Monitor and track the expenditure trends.
- 3) Reallocate resources through an FY2004 UPWP amendment.

Staff recommends monitoring the variance trend for another month with the intent of addressing the variance through a reallocation of staff time between tasks near the end of the year. It is likely that staff efforts in presenting Communities in Motion, Destination 2030 Limited Plan Update, and the corridor studies will offset the current variance.

Task 642 – Congestion Management System

Analysis: Staff time in this task has been for preparing the congestion management plan. Staff turnover in early FY 2004 delayed this project. While completion is expected this Summer, remaining days may be insufficient.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- (1) Monitor and track the expenditure trends.

- (2) Reallocate resources through an FY2004 UPWP amendment.

Staff recommends that some additional workdays be put into this task.

Task 655 – B20 Biodiesel Study

Analysis: Staff time in this task is to manage the biodiesel contract and conduct outreach on the project. Project is on schedule, although contractor has not yet billed for work accomplished.

Recommendation: No action.

Task 661 – Communities in Motion

Analysis: Staff time in this task is to develop an update to the current regional long-range transportation plan with a substantial portion to be done by a consultant. Project is behind schedule due a change in scope. This project was amended in Revision 3 to move work on the Ada County Destination 2030 Limited Update to Task 662.

Recommendation: No action.

Task 671 – Public Transportation Support

Analysis: Staff time was budgeted for the various elements of public transportation support. A variance of greater than 10% has been identified between project status and staff time for Ada County and total dollars expended for Ada and Canyon Counties. The Idaho Task Force on Public Transportation used more time than expected, especially senior management time. The Task Force work is complete; however, the Interim Committee on Public Transportation and Air Quality may require some COMPASS staff time this summer. The Downtown Boise Mobility Study created several committees in which COMPASS staff participates, which was not programmed in the original budget. The Project Coordinating Team for the Downtown Boise Mobility Study has met more frequently (at times) than anticipated. ValleyRide also created new committees throughout the year – some of which have met more frequently than anticipated.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- (1) Reduce work effort in this task in Ada and Canyon Counties, especially Ada County.
- (2) Monitor and track the expenditure trends
- (3) Reallocate resources through and FY2004 UPWP amendment

Staff recommends reallocating resources through an FY 2004 UPWP amendment, as support will be continually needed through the end of the year.

Task 686 - Maximize Transportation Funds

Analysis: Staff time associated with this task is primarily dedicated to the Balancing Committee and transportation bill reauthorization processes. The Balancing Committee process is seasonal with most staff effort occurring during the spring and summer months.

Recommendation: No action. Staff time will increase with workload during spring and summer months.

Task 710 – Development Monitoring

Analysis: Staff time in this task is to compile development information and issue semi-annual reports on building activity. Project is on schedule, but labor costs are lower than projected due a shift in personnel.

Recommendation: No action.

Task 720 – Data Resources and Forecasting

Analysis: Staff time in this task is to develop a forecast for 2030 and to assist members with data requests. Project is behind schedule due to a more complex process than planned.

Recommendation: Several options are available for the Finance Committee and staff to address this variance. The options are as follows:

- (1) Monitor and track the expenditure trends.
- (2) Reallocate resources through an FY2004 UPWP amendment.
- (3) Charge remaining work to Task 661, since the regional long-range transportation plan is the principal reason for doing the forecast.

Staff recommends that remaining work be charged under Task 661.

Task 900 - Operations

Analysis: Staff time associated with this task is on track, however direct expenditures have exceeded the 10% variance due to up front costs for purchasing a vehicle, PERSI retirement Purchase of Service for Erv Olen and for on-going legal lobbying expenses primarily dedicated to the transportation legislation.

Recommendation: No action at this time. Staff will monitor the legal/lobbying expenditures through third quarter and make recommendations for additional dollars at that time, if necessary.

Attachment

T:\900supsvs\Finance Committee\Variance Report Analysis Apr FY2004.doc

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2004 VARIANCE REPORT
OCTOBER 1, 2003 - APRIL 30, 2004 (58.33%)**

601 Transportation Support	Lead:	Matt Stoll
Commencement Date	10/01/03	Proposed Completion: 09/30/04
Status:	58%	
Explanation: Work elements associated with task are on schedule. Staff time was under budgeted in task, particularly in Canyon County. Work associated with task is request specific and short in duration. Staff will track trend and recommend specific action.		

	Budget - Revision 3				Actual				% Expended	
	Work Days	Labor \$	Direct \$	Total \$	Work Days	Labor \$	Direct \$	Total \$	Work Days	Total \$
Ada	202	112,463	22,950	135,413	135	76,747	12,649	89,396	67%	66%
Canyon	67	37,488	7,650	45,138	62	35,386	4,271	39,657	92%	88%

610 SH44 Corridor Preservation	Lead:	Patricia Nilsson
Commencement Date	01/01/04	Proposed Completion: 04/30/06
Status:	7%	
Explanation: Awaiting grant agreement from ITD after which RFQ to be issued. Presentations to local governments are scheduled in May and June to introduce project and solicit their participation.		

Ada	54	26,617	205,033	231,650	7	4,330	-	4,330	12%	2%
Canyon	77	38,303	295,047	333,350	6	3,711	-	3,711	7%	1%

611 US 20/26 Corridor Preservation	Lead:	Patricia Nilsson
Commencement Date	01/01/04	Proposed Completion: 04/30/06
Status:	7%	
Explanation: Awaiting grant agreement from ITD after which RFQ to be issued. Presentations to local governments are scheduled in May and June to introduce project and solicit their participation.		

Ada	68	32,590	232,960	265,550	6	4,068	-	4,068	9%	2%
Canyon	76	36,750	262,700	299,450	5	3,326	-	3,326	7%	1%

612 Middleton Road Extension Alternatives	Lead:	Patricia Nilsson
Commencement Date	01/01/04	Proposed Completion: 04/30/05
Status:	15%	
Explanation: Seven responses to RFQ received. Consultant interviews scheduled for May 10. Contract scheduled for execution in late May 2004.		

Ada	-	-	-	-	-	-	-	-	0%	0%
Canyon	57	30,370	169,630	200,000	12	7,464	83	7,547	20%	4%

Total Projected	Workdays	Labor \$	Direct \$	Total \$
Budget	57	\$ 30,370	\$ 169,630	\$ 200,000

636 Regional Transportation Modeling	Lead:	Jay Witt
Commencement Date	10/01/03	Proposed Completion: 09/30/04
Status:	60%	
Explanation: Much of April's staff time was used for model development. The "new" 24-hour model is nearly calibrated/validated. It will be ready for use in the 2030 long-range plan limited update in May.		

Ada	156	70,410	40,500	110,910	93	49,391	22,350	71,741	60%	65%
Canyon	52	23,470	13,500	36,970	39	20,999	8,410	29,409	76%	80%

637 Peak Hour Model	Lead:	Jay Witt
Commencement Date:	3/15/04	Proposed Completion: 9/30/04
Status:	5%	
Explanation: This task includes both the Peak Hour and Mode Choice model components. Peak Hour - 25% complete because of the Downtown Boise Mobility Study. The Peak Hour Model is on track to be completed by 9/1/04. Mode Choice - 3% complete. The Majority of this work will be done in FY05. Currently in exploratory phase of model development.		

Regional	111	50,000	200,000	250,000	9	5,357	9,030	14,387	8%	6%
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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2004 VARIANCE REPORT
OCTOBER 1, 2003 - APRIL 30, 2004 (58.33%)**

	Budget - Revision 3				Actual				% Expended		
	Work Days	Labor \$	Direct \$	Total \$	Work Days	Labor \$	Direct \$	Total \$	Work Days	Total \$	
	640 Transportation Liaison Lead: Matt Stoll	Ada	34	19,944	-	19,944	33	26,024	-	26,024	98%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 58%	Canyon	23	13,296	-	13,296	15	9,495	-	9,495	64%	71%
Explanation: Work elements associated with task generally on schedule. Staff time, specifically senior management, was under budgeted for this task. Staff will track trend and recommend specific action.											
642 Congestion Management System Lead: Jay Witt	Ada	52	25,270	15,050	40,320	40	21,645	360	22,006	77%	55%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 50%	Canyon	23	10,830	6,450	17,280	19	9,336	154	9,490	83%	55%
Explanation: System implementation, development, and maintenance are on schedule. Staff plan to have the System implemented and documented by the end of summer.											
645 Air Quality Conformity Demonstration Lead: Jay Witt	Ada	92	45,100	-	45,100	52	24,491	-	24,491	56%	54%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 58%	Canyon	-	-	-	-	-	-	-	-	0%	0%
Explanation: This task is currently on schedule. Because COMPASS generates a TIP annually, transportation conformity analyses are annual tasks. Staff have produced a preliminary emissions analysis for the FY2005-2009 TIP.											
651 Air Quality Planning Lead: Jay Witt	Ada	85	41,650	-	41,650	39	22,866	532	23,398	46%	56%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 55%	Canyon	36	17,850	-	17,850	15	8,776	174	8,950	43%	50%
Explanation: These projects are on schedule.											
655 B20 Biodiesel Study Lead: Jay Witt	Ada	84	45,000	138,500	183,500	39	18,861	15,426	34,287	46%	19%
Commencement Date:10/01/03 Proposed Completion: 9/30/04 Status: 75%	Canyon	9	5,000	11,500	16,500	6	2,632	500	3,132	66%	19%
Explanation: Data collection was completed on 3/05/04. A draft report should be available from the contractor in May. Public outreach components are in development. Overall, the project is on schedule.											
661 Communities in Motion Lead: Charles Trainor	Regional	620	317,410	866,978	1,184,388	330	198,748	30,773	229,521	53%	19%
Commencement Date 10/01/03 Proposed Completion: 02/01/06 Status: 25%	Explanation: This project will be split into two projects--Communities in Motion and 2030 Limited Update for Ada County. An RFQ is out for Communities in Motion, with contractor to be selected in May. Direct costs will spread over multiple years.										

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2004 VARIANCE REPORT
OCTOBER 1, 2003 - APRIL 30, 2004 (58.33%)

	Budget - Revision 3				Actual				% Expended		
	Work Days	Labor \$	Direct \$	Total \$	Work Days	Labor \$	Direct \$	Total \$	Work Days	Total \$	
	662 Destination 2030-Limited Update Lead: Charles Trainor	Ada	83	47,590	30,100	77,690	7	3,791	4,949	8,740	8%
Commencement Date 4/20/04 Proposed Completion: 12/31/04 Status: 5%	Canyon	-	-	-	-	-	-	-	-	0%	0%
Explanation: This project was split off from Task 661, effective April 19. A contract was executed with Doherty & Associates in April. This project is slated for completion by December 2004. Project is on schedule.											
671 Public Transportation Support Lead: Toni Tisdale	Ada	72	44,880	-	44,880	54	36,497	-	36,497	75%	81%
Commencement Date 10/1/03 Proposed Completion: 09/30/04 Status: 60%	Canyon	18	11,220	-	11,220	12	9,389	-	9,389	65%	84%
Explanation: The new Interim Legislative Committee on transportation and air quality may cause additional overruns this summer. Senior management involvement and additional ValleyRide meetings greater than anticipated.											
685 Transportation Improvement Program Lead: Patricia Nilsson	Ada	220	98,930	1,300	100,230	103	50,112	15	50,127	47%	50%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 55%	Canyon	118	53,270	700	53,970	65	32,025	4	32,029	55%	59%
Explanation: Task on schedule based on adopted TIP calendar. Prepared information for balancing meetings.											
686 Maximize Transportation Funds Lead: Clair Bowman	Ada	32	20,600	500	21,100	15	13,810	21	13,831	48%	66%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 50%	Canyon	32	20,600	500	21,100	10	9,507	21	9,528	32%	45%
Explanation: Staff time will increase significantly as the Balancing Committee meets on a more frequent basis in spring and summer. Nationally, Congressional lobbying will increase as re-authorization proceeds. Staff does not anticipate the need for corrective action.											
710 Development Monitoring Lead: Charles Trainor	Ada	63	31,785	910	32,695	51	19,103	-	19,103	80%	58%
Commencement Date 10/01/03 Proposed Completion: 08/31/04 Status: 70%	Canyon	34	17,115	490	17,605	21	7,934	-	7,934	60%	45%
Explanation: Task is on schedule with release of the end-of-year report in March. A mid-year report in August is next. An inventory of preliminary plats will be started. Labor costs are lower than projected, so dollars may not be fully expended this task.											
720 Data Resources and Forecasting Lead: Charles Trainor	Ada	73	38,430	5,600	44,030	76	44,446	261	44,707	104%	102%
Commencement Date 01/01/03 Proposed Completion: 07/31/04 Status: 85%	Canyon	32	16,470	2,400	18,870	26	15,701	200	15,901	81%	84%
Explanation: Task is behind schedule. Area of impact level allocation is approved, and the trend scenario at the traffic analysis zone level is completed but not approved. The last two scenarios should be completed at the zonal level by mid-Summer.											
760 Automated Geographic Information Syst Lead: Ross Dodge	Ada	292	143,200	2,400	145,600	175	94,904	413	95,317	60%	65%
Commencement Date 10/01/03 Proposed Completion: 09/30/04 Status: 58%	Canyon	73	35,800	600	36,400	43	21,647	92	21,739	58%	60%
Explanation: Task is on schedule.											

COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
FY2004 VARIANCE REPORT
OCTOBER 1, 2003 - APRIL 30, 2004 (58.33%)

761 Ada County Orthophotography	Lead:	Charles Trainor
Commencement Date	08/01/03	Proposed Completion: 03/31/04
Status:	100%	
Explanation: Work by the consultant has been completed. Distribution of the product is completed. Final payment has been approved to the consultant.		

	Budget - Revision 3				Actual				% Expended	
	Work Days	Labor \$	Direct \$	Total \$	Work Days	Labor \$	Direct \$	Total \$	Work Days	Total \$
Ada	-	-	75,000	75,000	-	-	75,318	75,318	0%	100%
Canyon	-	-	-	-	-	-	-	-	0%	0%

780 Drainage Planning	Lead:	Jeanne Urlezaga
Commencement Date	12/01/03	Proposed Completion: 09/30/04
Status:	10%	
Explanation: Professional Service Agreement was signed and work began in late March. Consultant has not invoiced for work completed in April.		

Ada	3	1,104	6,215	7,319	0	175	-	175	12%	2%
Canyon	1	595	3,346	3,941	0	74	-	74	9%	2%

900 Operations	Lead:	Jeanne Urlezaga
Commencement Date	10/01/03	Proposed Completion: 09/30/04
Status:	58%	
Explanation: This task is over as a result of up front expenditures, one time equipment purchase for a vehicle, PERSI retirement Purchase of Service payment for Erv Olen and legal/lobbying expenditures.		

Ada	1,048	-	95,900	95,900	644	-	80,220	80,220	61%	84%
Canyon	450	-	41,100	41,100	276	-	34,389	34,389	61%	84%

T:\900supsvs\Variance Reports\FY2004\April04 Variance Report

TOTAL ALL TASKS										
Ada	2,712	845,563	872,918	1,718,481	1,568	511,261	212,514	723,776	58%	42%
Canyon	1,178	368,427	815,613	1,184,040	630	197,402	48,299	245,701	53%	21%
Regional	731	367,410	1,066,978	1,434,388	339	204,105	39,803	243,908	46%	17%
TOTAL	4,621	1,581,400	2,755,509	4,336,909	2,537	912,769	300,616	1,213,385	55%	28%

May 7, 2004 DRAFT
FINANCE COMMITTEE BYLAWS

ARTICLE I – ESTABLISHMENT AND PURPOSE

The COMPASS Board has established a Committee to serve as a standing committee to the Board regarding financial issues and organizational issues dealing with results of the Finance Committee's findings. The Finance Committee is intended to provide guidance to management and to establish reasonable, but not absolute, assurance regarding internal policies, procedures and controls for the sound operation of COMPASS. The name of this committee shall be the Finance Committee of the Community Planning Association (COMPASS).

ARTICLE II - COMMITTEE STRUCTURE

Section 1: Composition

The Finance Committee shall be composed of seven COMPASS Board members, three from Ada County, three from Canyon County and the COMPASS Board Secretary/Treasurer who shall serve as Chair of the Committee.

Section 2: Appointment

Finance Committee members other than the Chair shall be nominated by the Board Chair and presented annually to the full Board for confirmation at the first meeting following the annual meeting of the Board. It is recommended that Board members having professional experience and responsibility for financial and accounting matters be among the first Board members considered for appointment to this committee.

Section 3: Term of Office

The term of office for all Finance Committee members is one year. However, in the interest of maintaining a reasonable degree of continuity it is desirable that the incoming Board Chair seek to retain some members of the previous year's Finance Committee for a subsequent year.

Section 4: Additional Expertise

The Finance Committee may by majority vote taken at any regularly scheduled meeting name one or more finance and accounting professionals to assist the committee as an additional, non-voting member of the committee.

Section 5: Alternates

In the event that a duly appointed Finance Committee member is unable to attend any meeting of the Committee, that member may arrange for an alternate to participate in Committee deliberations on his/her behalf. However, the alternate representative may not vote on any matter to come before the Committee.

ARTICLE III – MEETINGS

Section 1: Frequency and Notification

Meetings of the Finance Committee may be held at times and places agreed to by the Committee and distributed to all COMPASS Board members, provided, however, that notice of such meetings is posted on the COMPASS website and distributed via e-mail to all COMPASS Board members by at least the third working day prior to the day of the meeting. No action may be taken at a meeting that has not met these criteria.

Section 2: Open Meetings

All meetings are subject to the open meetings law of the State of Idaho, with exceptions consistent with that law.

May 7, 2004 DRAFT
ARTICLE IV - OPERATIONS

Section 1: Rules of Order

Roberts Rules of Order, in its most recent edition, shall govern all deliberations of the Committee.

Section 2: Quorum

A quorum shall consist of four Finance Committee members.

Section 3: Voting

Each Committee member shall have one vote.

Section 4: Vice Chair

The Finance Committee shall elect a Committee Vice Chair to serve as meeting chairperson in the event the Chair is unable to attend.

Section 5: Bylaws

The Committee may adopt Committee bylaws, provided that they are presented to the Board for ratification and concurrence.

ARTICLE V – POWERS AND DUTIES

Section 1: Authority

The Finance Committee is a Standing Committee of the COMPASS Board. All actions taken by the Board shall be reported to the Board by the Committee Chair and may at any time be reversed by the Board.

Section 2: Duties

The Finance Committee shall have the following duties and responsibilities to advise and make recommendations to the Board:

- 1 Review and recommend internal financial controls over assets, revenues and expenditures, including the following specific objectives:
 - a. Determine that COMPASS expenditures comply with Board directives and are properly authorized and adequately documented.
 - b. Determine revenue sources and evaluate the revenue recognition process.
 - c. Assess compliance with applicable state and federal regulations and statutes.
- 2 Review and analyze COMPASS financial documents, policies and procedures.
- 3 Review and recommend the COMPASS budget, including budget adjustments, financial assumptions and variance reports.
- 4 Review and recommend internal and external financial reports, including all necessary financial statements and audit reports.
- 5 Review and recommend a Financial Policy Manual.
- 6 Engage an independent accounting firm or other professional as needed to perform a compliance/performance review of practices, procedures and financial controls; and to identify and recommend policy and procedure changes.
- 7 Review and recommend changes to policies, procedures and controls related to procurement, utilization and tracking requirements of all federal funding.
- 8 Review and recommend changes to the scope of financial authority and responsibilities for COMPASS Board officers and the Executive Director.

ARTICLE VI – STAFF RESPONSIBILITIES

The COMPASS Executive Director shall provide adequate staff support to the Finance Committee, specifically including preparation and distribution of meeting agendas and packets, recording of meetings and the preparation of minutes of all Finance Committee meetings.

May 7, 2004 DRAFT
ARTICLE VII - AMENDMENTS

These Bylaws may be amended by an affirmative vote of four Committee members who are present at a duly authorized meeting, subject to ratification by the COMPASS Board. A Bylaws change shall be presented for consideration at a regularly scheduled meeting of the Committee; however, voting shall be deferred until the regularly scheduled meeting following the meeting at which the Bylaws change was proposed.

T:\policies\Finance Committee Bylaws Draft.Doc



Community Planning Association of Southwest Idaho

MEMORANDUM

TO: COMPASS Finance Committee

FROM: Jeanne Urlezaga, Operations Director

DATE: May 4, 2004

RE: Approve Revised COMPASS Financial Policy Manual

Action Requested:

Approve the revised COMPASS Financial Policy manual.

Background:

As a result of the Internal Controls Engagement, COMPASS staff was requested to modify and update the Financial Policy manual.

Status:

COMPASS staff has incorporated the recommendations made by Jae Hallett of Balukoff, Lindstrom & Co., P.A, and those made by the Finance Committee. Attached is a red-lined version showing all the changes made to this document.

Attachment

JU/nb T:\900supsvs\Finance Committee\Financial Policy Manual Memo.doc

FINANCIAL POLICY MANUAL

SECTION I: CASH RECEIPTS PROCEDURE

The following procedure applies to any incoming cash/checks received by Community Planning Association. These monies include, but are not limited to: federal grants, contracts, local contributions, map and publication sales, ~~computer time~~ and miscellaneous invoicing (i.e. labor, data, mapping and copier charges, etc.). The responsibility for controlling cash receipts and their subsequent deposits is a shared responsibility of the ~~administrative~~ **Operations** Staff. Procedures for receipts via mail differ from procedures for hand-delivered receipts; both are outlined below.

MONIES RECEIVED BY MAIL

~~The person opening the mail does the following: all monies received are date stamped and forwarded to the Executive Secretary. The Executive Secretary does the following: checks are bank stamped "for deposit only;" a receipt is written; two copies of the check and receipt are made for accounting and the check log. The check and one copy are then forwarded to the accounting department.~~

~~The Financial Assistant does the following: prepares a duplicate bank deposit slip and enters the deposit in the general ledger system; monies are then deposited in the bank that day by the secretarial team. The second copy of the check/invoice is forwarded to the Operations Director. The Operations Director does the following: attaches the copy to the invoice and files; and does a month-end comparison of the check log to the general ledger.~~

The Administrative Receptionist:

- Opens the mail
- Date Stamps the check stub (if available), or the envelope the check came in
- Endorses the back of each check with the "For Deposit Only" stamp
- Writes a receipt
- Makes two copies of the check and the receipt
- Enters the receipt on the check log (Attachment A) and forwards the completed log to the Operations Director on a monthly basis
- Forwards the check and the check copies to the Financial Assistant

The Financial Assistant:

- Prepares a duplicate bank deposit slip
- Takes the deposit to the bank
- Forwards one copy to the Financial Analyst
- Forwards one copy to the Director of Operations

The Financial Analyst:

- Enters the deposit on the invoice list (if applicable)
- Enters the deposit on the general ledger system
- Reconciles the accounts receivable general ledger account on a monthly basis

The Director of Operations:

- Attaches the receipt copy to the related invoice and files in the appropriate file
- Prepares a month-end comparison of the check log to the general ledger

MONIES RECEIVED BY HAND-DELIVERY

Geographic Information Systems (GIS)

For change-making purposes, an imprest amount of \$75 is always maintained by the GIS Department.

~~Monies received will be receipted, balanced to the cash register. An reviewed b-monthly by the Financial Department. (Sales tax is figured quarterly by the Financial Assistant for mapping sales.) Member agencies are allowed to charge map/information purchases to be billed quarterly by the Financial Assistant.~~

The GIS staff:

- Completes a pre-numbered order form for each order received (Attachment B)
- Inputs money received into the cash register

The Financial Assistant:

- Prepares a log of the order forms, showing cash received
- Balances this log to the cash register on a regular basis
- Closes out the cash register and balances the cash register tape
- Gives the cash register money, and the balanced cash register tape to the Administrative Receptionist
- Prepares invoices for orders where payment is not received at time of pick-up

The Administrative Receptionist:

- Verifies that the money received for deposit agrees with the cash register tape
- Endorses the back of each check with the “For Deposit Only” stamp
- Writes a receipt
- Makes two copies of the check(s) and the receipt
- Enters the receipt on the check log and forwards the completed log to the Operations Director on a monthly basis.
- Forwards the check and the check copies to the Financial Assistant

The remaining procedures remain the same for the Financial Assistant, Financial Analyst and Director of Operations, as listed under “Monies Received by Mail”, above

General Office

~~Monies received by hand-delivery (i.e., publications, copy charges, and miscellaneous charges) are receipted by the secretarial staff. The receipt is written in duplicate, with one copy going to the purchaser. Checks are bank-stamped "for deposit only." The information is entered in the check log and delivered to the Financial Assistant.~~

~~The Financial Assistant does the following: a duplicate bank deposit slip is filled out and the deposit is entered on the general ledger system; monies are then deposited in the bank that day by the secretarial team.~~

~~The Operations Director does a month-end comparison of the check log to the general ledger.~~

~~Bank deposits are made by personnel other than the Financial Department.~~

The Administrative Receptionist:

- Prepares a receipt for any monies received by hand-delivery (ie: publications, copy charges, etc.) and gives one copy to the purchaser.
- Endorses the back of each check with the “For Deposit Only” stamp
- Makes two copies of the check and the receipt
- Enters the receipt on the check log
- Forwards the check and the check copies to the Financial Assistant

The remaining procedures remain the same for the Financial Assistant, Financial Analyst and Director of Operations, as listed under “Monies Received by Mail”, above

SECTION II: CASH DISBURSEMENT CYCLE

PURCHASE ORDERS

All purchases require Purchase Orders. The following employees are designated as approval signatures for Purchase Orders: Financial Assistant **and Financial Analyst**-- up to \$400; **Director of Operations** ~~Director and Emergency Management Director~~ -- \$400 ~~to~~ up to \$10,000; Executive Director -- \$10,000 ~~and up~~ up to \$25,000. ~~with COMPASS Board approval for~~ **must approve** amounts over \$25,000.

PROCESSING PROCEDURES

~~Invoices, Receipts, and Expense Reports (Attachment B) are received by the Financial Assistant. The Financial Assistant checks for Purchase Orders and approval signatures before processing for reimbursement. The Financial Assistant prepares a Request for Payment form (Attachment C) and codes each request to its proper account. All Request for Payment forms and invoices are forwarded to the Operations Director for approval. Upon approval, all checks are processed for signatures.~~

The Financial Assistant:

- **Receives all Invoices, Receipts and Expense Reports (Attachment C)**
- **Checks for purchase orders and approval signatures before processing for payment**
- **Prepares a Request for Payment Form (Attachment D) and codes each request to its proper account**
- **Forwards the requests and invoices to the Director of Operations for approval**
- **After approval, invoices are entered into the computerized accounts payable system.**
- **Prepares checks and attaches the back-up documentation to the check. Payment cycles are on the 5th and 20th of each month**
- **Distributes checks after authorized signatures have been obtained**
- **Stamps all Request for Payment forms and invoices "PAID" in red and attaches them to the second copy of the check**
- **Files the documentation in alphabetical order**
- **Files reports in the appropriate binders**

Invoices from vendors that relate to multiple tasks are subjected to additional processing in an attempt to allocate costs appropriately. To that end, the supervisor will attempt to contact the service provider and determine the appropriate allocation based on the time or actual costs incurred for each task.

All COMPASS checks require two signatures. One signature is obtained from the COMPASS Board Treasurer or another designated Board Officer. The other signature is obtained from the Executive Director or, in his/her absence, the Deputy Executive Director. The Executive Director will review the attached documentation at this time, and indicate approval by initialing the Request for Payment Form.

Any unusual or questioned items are resolved prior to signature. If unresolved, these items will be taken to the COMPASS Executive Committee for resolution.

Expense Reports for the Executive Director will be approved by both the Director of Operations and the COMPASS Board Treasurer, or another designated Board Officer. No authorized check signers are allowed to sign a check made out to them personally.

~~Accounts payable checks over \$1,000 require one signature from the Executive Director or Operations Director, and one signature from the COMPASS Board Treasurer or other designated Board Officer. The two signatures required for accounts payable checks less than \$1,000 may be obtained from the Executive Director or the Operations Director.~~

~~Invoices with completed and approved "Request for Payment Forms" are entered into the Accounts Payable system by the Financial Assistant on a daily basis. Payment cycles are approximately on the 5th and 20th of each month. The Financial Assistant prepares the checks and attaches the invoices to the checks. The COMPASS Board Treasurer or other designated Board officer reviews the invoices for checks over \$1,000, then signs the check and initials the Check Registers as an indication of his/her review. Any unusual or questioned items are resolved prior to his/her signature or, if unresolved, are taken to the COMPASS Executive Committee for resolution.~~

~~The Executive Director/Operations Director signs the accounts payable checks, also indicating their review and approval of the checks on the Check Registers. Checks are then given to the Financial Assistant for disbursement. Request for Payment forms and all invoices are stamped in red "PAID" and attached to the second copy of the check. They are then filed in alphabetical order.~~

SECTION III: CREDIT CARD USEAGE

Credit cards are issued to the Executive Director and the Director of Operations only.

The Executive Director is permitted to use the credit card for specific agency related expenditures where the party providing the goods or services cannot be expected to have a purchase order and check issued. The Executive Director shall keep all supporting documents related to the purchase and provide this information to the Board Treasurer for approval on a monthly basis. If charges appear on the credit card and documentation is not available, the Executive Director will explain the charge on the monthly statement. If an explanation is not available, the Executive Director will write a personal check to COMPASS paying for the unidentified charge.

The credit card issued to the Director of Operations will be maintained in a locked cabinet. The credit card is to be used for emergency purchases where the party providing the goods or services cannot be expected to have a purchase order and check issued. All charges on the credit card statement must be verified and provided to the Board Treasurer for approval on a monthly basis.

Charges must be supported by documentation describing the who, what, when, where and why of the expenditure.

SECTION IV: PETTY CASH FUND

Minor payments needing immediate attention (i.e., Federal Express, supplies, meeting ~~lunches~~ costs, etc.) may be paid from the Petty Cash Fund.

A balance of \$200 is maintained and reimbursed as needed each payment cycle. All reimbursements must be accompanied by a receipt or Expense Report, not to exceed \$25.00. A Petty Cash Receipt (Attachment ~~D~~ E) is completed by the Financial Assistant or the Financial Analyst and signed by the ~~check signer~~ requester and the Financial Assistant/Analyst at the time of disbursement. The request for Petty Cash reimbursement is handled like all other invoices previously noted. ~~The Executive Director reviews the attached receipts and signs the check indicating approval. The second signature on the check is obtained from the Operations Director. The petty cash fund is periodically audited by the Director of Operations or the Financial Analyst.~~

SECTION V: TRAVEL/EDUCATION

An employee wishing to attend a professional meeting or secure additional education or training at the expense of COMPASS will complete a Travel Authorization form (Attachment H), with an estimate of all costs involved, and turn it in to their Supervisor. The Supervisor will review the request and forward it to the Executive Director with their recommendation. If approved by the Executive Director, the employee will be notified and the form will be sent to the Financial Assistant for inclusion in the appropriate check cycle.

An employee may request an advance to cover miscellaneous travel/training related costs (ie: ground transportation and publications), and should indicate that on the Travel Authorization form.

Per Diem rates are set by the Executive Director to cover meal costs for out of town travel. Per Diem rates are paid to an employee to cover the cost of meals while out of town for COMPASS purposes. The rates are reviewed periodically against those of other public entities and updated as deemed necessary.

Upon return, the employee must complete an Expense Report (Attachment C) to obtain reimbursement for any travel/training costs paid by the employee. A receipt must accompany requested expenses. If an advance was received, it must be indicated on the Expense Report, and subtracted from the total expenses claimed. If the advance was greater than the reported expenses, the employee must reimburse COMPASS for the difference. The Expense Report must be approved by the employee's supervisor and forwarded to the Financial Assistant for processing during the next pay cycle.

SECTION VI: PAYROLL CYCLE

Payroll checks and payroll taxes are prepared semi-monthly (by the 5th and the 20th of each month) for hourly and salaried employees. All employees shall track time on a daily basis and shall report the time to their supervisor at the end of the time reporting period. (the 15th and the last working day of the month). Time shall be charged to the task for which the employee actually worked. Timesheets (Attachment F) are signed by employees and submitted to their immediate Supervisor for approval signatures and then forwarded to the Financial Assistant.

~~Timesheets (Attachment E-F) are signed by employees and submitted to their immediate Supervisors for approval signatures on the 15th and last working day of the month (specific dates are included on COMPASS monthly calendars). Timesheets are then forwarded to the Financial Assistant, for review of task numbers, balance totals, holidays, leave time (comparing leave time to approved COMPASS Leave Request Forms [Attachment F]), overtime, etc., and then entered into the computer. From the timesheets Time Ticket Journal is distributed to Directors for approval of task hours for all staff. With verbal approval, payroll is processed.~~

The Financial Assistant:

- Reviews task numbers, balance totals, holidays, overtime, leave time (comparing to approved COMPASS Leave Request Forms-Attachment G)
- Enters the timesheets into the computer
- Distributes the Time Ticket Journal to the Directors for approval of task hours for staff.
- With verbal approval, processes payroll and issues checks
- Processes payroll tax and employee benefit checks (i.e. dental, life, health, vision, etc) which become due on the current cycle
- Records and distributes records of all accrued leave time to employees and supervisors
- Post to the General Ledger
- Files reports in the appropriate binders

Payroll checks and the accompanying Payroll Check Register are signed by the ~~APA~~ COMPASS Board Treasurer or other designated Board Officer. ~~and the~~ A second signature is obtained from the Executive Director/~~Operations Director~~ or, in his/her absence, the Deputy Executive Director. No authorized check signers are allowed to sign a check made out to them personally.

~~as their approval for payment and distribution to each employee. The Financial Assistant at this time also disburses payroll tax and employee benefit checks (i.e., dental, life, health, vision, etc.) which are due on the current cycle, and records and distributes records of all accrued leave time to employees and supervisors. Upon completion of each cycle, all checks are posted to the General Ledger. Check copies are filed numerically to account for all checks written. All printouts for Accounts Payable, Payroll, and Payroll Taxes are filed by the Financial Assistant in appropriate binders.~~

SECTION VII: BANKING

COMPASS currently maintains ~~three~~ **two** bank accounts: 1) Idaho Central Credit Union business checking and share savings; 2) ~~US Bank business checking~~; and 3) **2) State of Idaho, Local Government Investment Pool.** The ~~Operations Director~~ **Director of Operations** has the authority to purchase Certificates of Deposit, Repurchase Agreements, and to make other necessary transfers as needed (i.e., checking to savings, savings to checking, bank to bank). In order to protect COMPASS, no other bank accounts, other than the above approved, may be opened.

~~The Operations Director, or a designated representative, maintains current checking/savings/investment bank balances at all times, completes proof of cash and completes bank reconciliations at the close of each month.~~

The Financial Analyst downloads the monthly banking activity from the Idaho Central Credit Union website and prepares the monthly reconciliations. Completed bank reconciliations are sent to the Director of Operations for review and approval on a monthly basis.

SECTION VIII: PROCUREMENT POLICY

BACKGROUND

The Community Planning Association of Southwest Idaho (COMPASS) is an Affirmative Action and Equal Opportunity Employer (AA/EEO) that annually expends local tax dollars and federal and state grant funds on behalf of its Unified Planning Work Program (UPWP). These funds are expended for professional service agreements, office supplies, equipment, printing and other operations and maintenance items. All professional services procured by COMPASS are consummated in the form of a Professional Service Agreement (PSA).

FOCUS

This ~~document~~ **section** applies only to contracts for professional services such as planning; engineering; data collection, management and analysis; report preparation and editing; project coordination; and other similar services secured from an outside vendor.

PURPOSE

The purpose of this ~~document~~ **section** is twofold:

1. To identify circumstances when competitive bids will be used to secure professional services as opposed to other alternative means; and
2. To delineate a process by which competitive bids, when utilized, will be solicited and evaluated.

PROCEDURES

Community Planning Association staff will choose from among three purchase strategies whenever a PSA is contemplated:

- . Competitive bidding;
- . Statement of qualifications; and
- . Direct purchase

The following table identifies the application of these purchase strategies as a function of the anticipated cost of services to be procured:

Anticipated Cost of Services	Alternative Purchase Strategies		
	Competitive Bidding	Statement of Qualifications	Direct Purchase
\$0 - \$10,000	Rarely used	Rarely used	Preferred
\$10,000 - \$25,000	May be used	Preferred	Rarely used
\$25,000 and up	Required for federally funded projects; preferred for all others	May be used with justification when no federal funds being used	Not an option

In those cases where the required or preferred purchase strategy is a statement of qualifications, the procurement process shall be executed via Phase I and III, below; for competitive bidding, all three of the following phases shall be utilized in the order presented.

Phase I: Notification and Request for Statement of Qualification. Contracting opportunities and associated requirements will be announced in a manner befitting the scope of the project and the ability to identify likely service vendors, including formal advertisement in local print media, direct mail, website or other reasonable means. All contact media will include at least the following elements:

- . The general nature of the professional services desired;
- . A reasonable deadline by which a formal response is expected from prospective vendors;
- . The format in which a response is desired; and
- . The name, address and telephone number of a COMPASS contact from whom prospective vendors may obtain a detailed description of desired services.

The expected response from interested service vendors will be deemed a Statement of Qualification. Such a statement will generally include the following information about a firm or individual:

1. Experience and past performance in the professional service area requested;
2. Experience in delivering other related professional services;
3. Qualifications of relevant staff and their resumes;
4. Name and phone number of a contact person;
5. Available resources which are relevant to the requested services, such as office equipment and computer hardware and software;
6. Location of office(s) and accessibility of staff;
7. Name of at least three references with telephone numbers and a brief description of relevant services performed for each reference;
8. Officially adopted Affirmative Action and Equal Employment Opportunity statement;
9. DBE status, including name of certifying agency and a contact person; and
10. Affirmative Action/EEO and DBE identification of subcontractors, if used.

Copies of any advertisements, direct solicitation notices or other formal notices will all be made available to potential ADA (Americans with Disabilities Act) respondents in a manner and format consistent with COMPASS regular ADA policy.

Phase II: Request for Proposal (RFP). Following evaluation of Statements of Qualification, a small number (3-5) of selected vendors will be requested to submit further proposals for providing requested services. All proposals received will be evaluated and one or more potential contractors will be selected to be interviewed by a COMPASS proposal review panel.

The formal RFP will contain the following components:

1. An introductory section about the nature of desired services, perhaps relevant history, and reasons why they are needed;
2. A statement of goals and objectives to be accomplished via the services;
3. A scope of work;
4. A tentative schedule for the project;
5. A description of what COMPASS will provide to assist in meeting the goals and objectives and what the potential contractor will be expected to provide; and
6. A description of the selection process and possibly the scores and weights allocated to each aspect of respondents' proposals.

The proposal submitted by respondents will include:

1. A description of the service required and the consultant's understanding of the project;
2. A proposed step-by-step methodology and approach;
3. A time frame and a schedule for completing each phase of the project;
4. An itemized cost estimate as well as a lump sum cost for the entire product or service. This may be submitted with the proposal or later, upon request; and
5. The firm's organizational structure and set up for handling the project.
6. Certification that the firm's organization has not been suspended or debarred or whose principals have been suspended or debarred.

Phase III: Negotiation. One or two firms selected through the above process will be requested to enter into formal contract negotiations with COMPASS. The result will be a formal draft agreement, detailing all the normal and necessary contractual components to acquire the product or complete the service contemplated.

Community Planning Association will not contract or make sub-awards to parties that have been suspended or debarred according to federal regulations.

COMPASS reserves the right to reject all proposals received and request other potential contractors to submit proposals at any time.

SECTION IX: CAPITALIZATION POLICY

A “capitalized fixed asset” is property, such as land, buildings, and equipment, with a cost equal to or greater than \$500, and a useful life of two or more years. Capitalized assets are acquired for use in normal operations and are not for resale. The \$500 threshold is applied to an individual item of equipment, or a group of like items purchased together having an aggregate value of over \$500.

All capitalized assets are entered into the fixed asset system (Asset Keeper) by the ~~Operations Director, or a designated representative~~ **Financial Analyst**. Depreciation is calculated on these assets, using the straight line method, and a journal entry is prepared to enter the depreciation on the general ledger at fiscal year-end.

SECTION X: MANUAL JOURNAL ENTRIES

The Financial Analyst prepares manual journal entries. The entries should include all supporting documentation. The entries are reviewed and approved by the Director of Operations prior to posting. A log is maintained of all manual journal entries with the signatures of those preparing and approving the entries. Periodically, the Director of Operations prints a listing of all manual entries. This listing is compared to the manual log to determine if there are any unauthorized entries.

SECTION XI: ANNUAL MERIT RAISES

Annual merit raises are incorporated at an approved percentage into the Unified Planning Work Program and Budget (UPWP). If an employee receives more than double this approved percentage, it shall be presented to the Executive Committee.

ATTACHMENTS

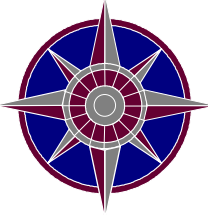
Attachment A	Check Log
Attachment B	GIS Order Form
Attachment C	Expense Report
Attachment D	Request for Payment Form
Attachment E	Petty Cash Receipt
Attachment F	Timesheet
Attachment G	Leave Request Form
Attachment H	Travel Authorization Form

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MARCH 2004 CHECK REGISTER

DATE	REC'D	ISSUED BY	PAYMENT FOR	CHECK #	RECPT#	AMOUNT
03/01/04	pe	Pioneer Title	#24152, GIS	70380	1269	\$ 100.70
03/02/04	pe	Mapping Register	maps	various	1270	\$ 914.20
03/04/04	pe	Lawyer's Title	#24154, GIS	8878	1271	\$ 100.70
03/04/04	pe	Joint School District #2	#24107, dues, 2nd quarter	387975	1272	\$ 912.50
03/05/04	pe	Hubble Homes	#24149, GIS	28943	1273	\$ 100.70
03/05/04	pe	Jay Witt	refund, management improvement	cash	1274	\$ 8.00
03/09/04	pe	White-Leasure Development	orthophotos	50040	1275	\$ 710.20
03/09/04	pe	Alliance Title	#24153, GIS	86367	1276	\$ 100.70
03/09/04	pe	Title One	#24131, GIS	3573	1277	\$ 101.70
03/11/04	pe	US Geological Survey	#24008,24118, Ortho project	electronic	1278	\$ 45,000.00
03/11/04	pe	Engineering Solutions	GIS	1385	1279	\$ 1,208.40
03/11/04	pe	Mapping Register	maps	various	1280	\$ 229.00
03/12/04	pe	W&H Pacific	#24145, maps	56420	1281	\$ 15.90
03/17/04	pe	ITD	Grants	electronic	1282	\$ 135,213.14
03/19/04	pe	Pinnacle Engineering	#24150, GIS	5397	1283	\$ 100.70
03/19/04	pe	Stanley Consultants	orthophotos	1698	1284	\$ 355.10
03/22/04	pe	Bailey Engineering	#24148 & 24163 orthophotos	1925	1285	\$ 975.20
03/22/04	pe	Fred Meyer	refund-table on sale	cash	1286	\$ 21.20
03/24/04	pe	Briggs Engineering	#24147,24163 orthophotos	37891	1287	\$ 4,046.02
03/24/04	pe	Capital City Development	Refund, downtown parking val	27839	1288	\$ 289.00
03/24/04	pe	ITD	#24155 Consolidated Planning	electronic	1289	\$ 43,872.00
03/24/04	pe	Land Consultants	orthophotos	2070	1290	\$ 195.04
03/24/04	pe	Unger Land Consulting	orthophotos	1087	1291	\$ 355.10
03/25/04	pe	Mapping Register	maps	various	1292	\$ 227.90
03/26/04	pe	Patricia Nilsson	purchase computer monitor	cash	1293	\$ 10.00
03/26/04	pe	Toni Tisdale	purchase computer monitor	cash	1294	\$ 10.00
03/30/04	pe	Roylance & Assoc	#24167, orthophotos	21790	1295	\$ 195.04
03/31/04	pe	ITD	Grants	electronic	1296	\$ 93,249.46
						\$ 328,617.60

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Community Planning Association
of Southwest Idaho

Phone: (208) 855-2558

ATTACHMENT B

Invoice Number:

800 S. Industry Way
 Meridian, ID 83642

Fax: (208) 855-2559
 Website: www.compassidaho.org

Bill To:

Ship To:

Date	Task #	Qty	Description	Member Agency	Labor Hrs.	Unit Price	Total
Subtotal							
Tax							
Labor							
Shipping							
Invoice Total							

File Name _____

File Name _____

File Name _____

File Name _____

Signature of Receipt

Date

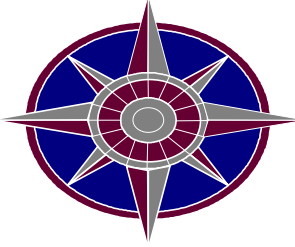
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ATTACHMENT E

No. _____	Amount \$ _____
RECEIVED OF PETTY CASH	
For _____	_____ 20 _____
Charge to _____	

Approved By _____	Received By _____

COMPASS LEAVE REQUEST				
Name:				
Dates:				
Annual	Comp	Holiday	Admin (w/Pay)	Admin (w/o Pay)
Comments:				
Signature of Requestor:			Date:	
Signature of Supervisor:			Date:	



Community Planning Association of Southwest Idaho

MEMORANDUM

TO:
FROM:
DATE:
RE: Travel / Training Authorization

Please review the attached information for the seminar/training program described below:

Start Date of Travel/Training: _____	Start Time: _____
Finish Date of Travel/Training: _____	Finish Time: _____
Location of Travel/Training: _____	
Who, if anyone, is accompanying you: _____	

TRAVEL/TRAINING ARRANGEMENTS	ESTIMATE	FOR ACCOUNTING
REGISTRATION	_____	\$ _____
TRANSPORTATION	_____	_____
Vehicle-Number Of Miles: _____		\$ _____
Airline Reservations: _____		
Date Leaving: _____ Time: _____		
Date Of Return: _____		
Preferred Seat Location: _____		
HOTEL:		\$ _____
Single Or Double: _____		
Smoking Or Non: _____		
PER DIEM NUMBER OF DAYS:	\$0.00	\$ _____
Out Of State @ \$30.00 Per Day: _____		
In State @ \$20.00 Per Day: _____		
OTHER EXPENSES (Receipts must be obtained and submitted after trip)		\$ _____
Car Rental / Taxi: _____		
Other (explain): _____		
TOTAL:	\$0.00	\$ _____

APPROVAL / DENIAL

Supervisor **Date**

APPROVAL / DENIAL

Executive Director **Date**

ATTACHMENT
 T:\900supvs\forms\miscellaneous\Travel Authorization.xls



Community Planning Association of Southwest Idaho

MEMORANDUM

TO: Community Planning Association Finance Committee

FROM: Matthew J. Stoll, Deputy Executive Director

DATE: May 10, 2004

RE: Establish Special Members Dues Structure

Action Requested:

Establish special members dues structure for FY2005.

Background:

The Community Planning Association Board of Directors adopted a general membership dues structure for the development of the FY2005 Unified Planning Work Program and Budget at its April 2004 meeting. As part of adopting the general membership dues structure, the Board established a maximum general members dues budget with the final general membership dues dependant upon an approved overall budget. A membership dues structure for special members was not established during this process.

In developing and approving the Unified Planning Work Program and Budget, the Board has typically increased the special members dues at the same percentage rate as general members. The Greater Boise Auditorium District's dues have historically been kept at half of other special members. At the April 2004 Finance Committee, members indicated an interest in discussing other options in establishing the special members dues for FY2005. Staff has prepared the attached table presenting special members dues for FY2002, FY2003, and FY2004. A maximum FY2005 special membership dues using past assumptions are presented based upon an 8.7% increase linked to the overall general membership dues for both counties.

Status:

Staff believes the following questions need to be discussed and answered by the Finance Committee before forwarding a recommendation to the Board on special membership dues:

- 1.) Should the dues rate per special member be reevaluated?
- 2.) Should the Greater Boise Auditorium District's dues rate continue at half of other special members?
- 3.) Should the special members dues rate increase at the same rate as general members?

Attachment

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO
ANALYSIS OF MEMBERSHIP DUES
FY2002 - FY2005**

MEMBER	ACTUAL FY2002	ACTUAL FY2003	BUDGET FY2004	MAXIMUM FY2005
GENERAL MEMBERS				
Ada County	222,673	242,353	153,552	137,599
Ada County Highway District	150,296	157,541	99,809	137,599
Canyon County	101,779	108,313	70,000	93,198
Canyon Highway District #4	3,300	3,500	5,445	7,208
City of Boise	141,196	144,814	90,128	73,356
City of Caldwell	20,199	21,643	14,129	18,936
City of Eagle	8,963	10,035	6,506	6,020
City of Garden City	8,136	8,343	5,331	4,281
City of Kuna	4,526	-	3,979	3,555
City of Meridian	27,271	29,808	19,541	17,486
City of Middleton	2,303	2,426	1,659	2,109
City of Nampa	40,685	44,214	29,084	38,607
City of Parma	1,328	1,344	832	1,011
City of Star	1,452	1,587	1,032	936
Golden Gate Highway District #3	1,100	1,750	2,722	3,604
Nampa Highway District #1	3,300	3,500	5,445	7,208
Notus-Parma Highway District #2	1,100	1,750	2,722	3,604
TOTAL - General Members	\$ 739,607	\$ 782,921	\$ 511,915	\$ 556,316
SPECIAL MEMBERS				
Boise State University	3,300	3,500	3,650	3,968 (2)
Capital City Development Corporation	3,300	3,500	3,650	3,968 (2)
Greater Boise Auditorium District	1,650	1,750	1,825	1,984 (2)
Idaho Transportation Department	-	3,500	3,650	3,968 (2)
Independent School District of Boise City	3,300	3,500	3,650	3,968 (2)
Joint School District #2	3,300	3,500	3,650	3,968 (2)
ValleyRide	3,300	3,500	3,650	3,968 (2)
TOTAL - Special Members	\$ 18,150	\$ 22,750	\$ 23,725	\$ 25,789
TOTAL - General and Special Members	\$ 757,757	\$ 805,671	\$ 535,640	\$ 582,105

(1)

(1)

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- (1) FY2002 and FY2003 dues include support for Ada City/County Emergency Management.
(2) FY2005 Special Membership Dues amount not yet determined.



Community Planning Association

of Southwest Idaho

MEMORANDUM

TO: Community Planning Association Finance Committee

FROM: Matthew J. Stoll, Deputy Executive Director

DATE: May 10, 2004

RE: Approve Definition of “Regional” Projects

Action Requested:

Approve definition of “regional” projects.

Background:

Tasks in the Unified Planning Work Program and Budget were broken into Ada or Canyon components upon direction from the Community Planning Association Board in FY2003. Recently, Jae Hallett (Balukoff, Lindstrom & Company) and COMPASS staff recommended that, in some cases, a regional task would be more appropriate than attempting to create separate tasks for the same activity. Finance Committee members requested that some criteria be established to evaluate whether a task should be deemed regional and not be tracked between counties.

The move toward a project-based Unified Planning Work Program and Budget should make it easier to break out county specific activities. (For example, special travel demand model runs for a corridor study would be charged to that corridor study and not to a more general travel demand model task.)

Status:

Staff recommends the following criteria be used in determining whether a project is regional or not:

- A task’s project area and/or benefits are not contained within one county.
- A task’s costs cannot be assigned rationally to each county.
- A task’s activities cannot be easily tracked between counties.
- The proposed funding source is not county-specific.

The above criteria were used to determine whether a task in FY2004 Unified Planning Work Program and Budget are regional or not in the following examples:

1.) *Clearly Regional - Task 636 Regional Transportation Modeling*

This task benefits the entire study area. Since the model addresses flows within and between counties, it cannot be broken into separate parts. While Ada County has more of the system mileage, population, and employment, more limited data and the shorter history of modeling in Canyon County create other costs to implement an effective model. Activities such as calibration, code writing, and training cannot be broken out into county-specific time blocks.

2.) *Clearly Not Regional - Task 612.02 Middleton Road Extension Alternatives*

This task evaluates a corridor entirely within Canyon County, with minimal impact on Ada County transportation issues. The task is fully funded with STP-Urban (Canyon) and City of Nampa funds.

3.) *Mixed - Task 760.01 Automated Geographic Information Systems*

Many projects – e.g., zoning layer maintenance or an improved Canyon street file – are of greatest direct benefit to one county. However, there are general benefits of better land use and transportation system information for regional tasks such as Task 636. Costs for specific projects, such as evaluating population balances within highway commissioner districts, can be easily attributed. But, training and system maintenance cannot be.

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FINANCE COMMITTEE AGENDA WORKSHEET

ITEM IV-F

<i>ID #</i>	<i>Title/Description</i>	<i>Agenda Type¹</i>	<i>Time (minutes)</i>	<i>Presenter(s)</i>	<i>Proposed Agenda</i>
1.	Approve Minutes from most recent Meeting	Consent	N/A	N/A	Monthly
2.	Establish Agenda for Next Meeting	Action	10	Susan Eastlake	Monthly
3.	Review and Accept Variance Report	Action	15	Jeanne Urlezaga	Monthly
<i>UPCOMING AGENDA ITEMS</i>					
4.	Update on Cafeteria Plan	Information/Discussion	10	Jeanne Urlezaga	June

¹ Action; Consent Agenda; Information; Special Item; Committee Reports; Open Discussion/Announcements