

**FINANCE COMMITTEE MEETING  
MAY 18, 2017 — 12:00 P.M.  
COMPASS, 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM  
700 NE 2<sup>ND</sup> STREET, SUITE 200  
MERIDIAN, IDAHO**

**\*\* AGENDA \*\***

**I. CALL TO ORDER**

**II. AGENDA ADDITIONS/CHANGES**

**III. OPEN DISCUSSION/ANNOUNCEMENTS**

**IV. CONSENT AGENDA**

Page 2 \*A. Approve March 16, 2017, Finance Committee Meeting Minutes

**V. INFORMATION/DISCUSSION ITEMS**

Page 5 \*A. Review Report of Disbursements Made in the Reporting Period

Page 9 \*B. Review Draft FY2018 Unified Planning Work Program and Budget

**VI. ACTION ITEM**

Page 15 \*A. Approve Variance Report: **October 1, 2016 – March 31, 2017**

**VII. OTHER**

**VIII. ADJOURNMENT**

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

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**ITEM IV-A**

**FINANCE COMMITTEE MEETING  
MARCH 16, 2017  
COMPASS, 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM  
MERIDIAN, IDAHO**

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

**ATTENDEES:** John Evans, Mayor, City of Garden City  
Jim Hansen, Commissioner, for Paul Woods, Commissioner, Ada County Highway District  
John McEvoy, Commissioner, Canyon Highway District #4  
Jim Tibbs, Commissioner, Ada County  
Pam White, Commissioner, Canyon County

**MEMBERS ABSENT:** Elaine Clegg, Councilmember, City of Boise, **Chair**  
Garret Nancolas, Mayor, City of Caldwell

**OTHERS PRESENT:** Nancy Brecks, Community Planning Association  
Keith Holmes, Community Planning Association  
Megan Larsen, Community Planning Association  
Amy Luft, Community Planning Association  
Sabrina Minshall, Community Planning Association  
Matt Stoll, Community Planning Association

**CALL TO ORDER:**

**Acting Chair John Evans called the meeting to order at 12:05 pm.**

**AGENDA ADDITIONS/CHANGES**

None.

**OPEN DISCUSSION/ANNOUNCEMENTS**

None.

**CONSENT AGENDA**

**A. Approve December 15, 2016, Finance Committee Meeting Minutes**

**John McEvoy moved and Jim Tibbs seconded approval of the Consent Agenda as presented. Motion passed unanimously.**

## **INFORMATION/DISCUSSION ITEM**

### **A. Review Report of Disbursements Made in the Reporting Period**

Megan Larsen noted that the Report of Disbursements made in the reporting period December 7, 2016 to March 3, 2017, is provided for information.

### **B. Discuss Five Year Revenue and Expense Projections**

Megan Larsen reviewed five year revenue and expense projections, which provide the starting point for the preparation of the FY2018 Unified Planning Work Program and Budget.

## **ACTION ITEMS**

### **A. Elect Finance Committee Vice Chair**

**John Evans nominated himself for the Vice Chair position and Jim Tibbs seconded the nomination.**

There were no other nominations. **Jim Tibbs moved and Jim Hansen seconded closing the nominations. Motion passed unanimously.**

**Jim Hansen moved and Jim Tibbs seconded approval of John Evans as the Finance Committee Vice Chair. Motion passed unanimously.**

### **B. Approve Variance Report: October 1, 2016 - December 31, 2016**

Megan Larsen presented the Variance Report from October 1, 2016 to December 31, 2016.

After discussion, **Jim Tibbs moved and John McEvoy seconded approval of the Variance Report: October 1, 2016 - December 31, 2016, as presented. Motion passed unanimously.**

### **C. Recommend COMPASS Board Approval of the FY2018 General and Special Membership Dues**

Megan Larsen presented the proposed FY2018 General and Special membership dues.

After discussion, **Jim Hansen moved and John McEvoy seconded to recommend the FY2018 General and Special membership dues as presented for COMPASS Board approval. Motion passed unanimously.**

### **D. Recommend COMPASS Board Approval of Revision 2 of the FY2017 Unified Planning Work Program and Budget**

Megan Larsen presented Revision 2 of the FY2017 Unified Planning Work Program and Budget.

After discussion, **Jim Tibbs moved and Jim Hansen seconded to recommend Revision 2 of the FY2017 Unified Planning Work Program and Budget as presented for COMPASS Board approval. Motion passed unanimously.**

**OTHER**

Matt Stoll provided an update on COMPASS possibly joining ICRMP, which would help reduce legal and insurances costs.

**ADJOURNMENT**

**Vice Chair John Evans adjourned the meeting at 12:35 p.m.**

**Approved this 18th day of May 2017.**

**By: \_\_\_\_\_  
Elaine Clegg, Chair**

**Attest:**

**By: \_\_\_\_\_  
John Evans, Vice Chair**

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**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 3/4/2017 to 5/5/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: 2ND&amp;BR 2ND &amp; BROADWAY CONDO ASSOC</b>					
A	ICCU - Checking	E00172	4/20/2017	19,851.00	Electronic Payment
				<b>Vendor 2ND &amp; BROADWAY CONDO ASSOC Total:</b>	19,851.00
<b>Vendor Number: LUFT AMY LUFT</b>					
A	ICCU - Checking	E00177	4/20/2017	1,286.06	Electronic Payment
				<b>Vendor AMY LUFT Total:</b>	1,286.06
<b>Vendor Number: BDPA BDPA, INC.</b>					
A	ICCU - Checking	005790	4/20/2017	55.00	Auto
				<b>Vendor BDPA, INC. Total:</b>	55.00
<b>Vendor Number: ZBOIMUN Boise Municipal Health Care</b>					
A	ICCU - Checking	E00171	4/5/2017	43,230.74	Electronic Payment
A	ICCU - Checking	E00186	5/5/2017	21,615.37	Electronic Payment
				<b>Vendor Boise Municipal Health Care Total:</b>	64,846.11
<b>Vendor Number: BSUAR BOISE STATE UNIVERSITY</b>					
A	ICCU - Checking	005764	3/20/2017	550.00	Auto
A	ICCU - Checking	005778	4/5/2017	550.00	Auto
A	ICCU - Checking	005805	5/5/2017	550.00	Auto
				<b>Vendor BOISE STATE UNIVERSITY Total:</b>	1,650.00
<b>Vendor Number: CATALYS Catalyst Incorporated</b>					
A	ICCU - Checking	E00166	4/5/2017	8,260.00	Electronic Payment
				<b>Vendor Catalyst Incorporated Total:</b>	8,260.00
<b>Vendor Number: CHEVRO CHEVRON &amp; TEXACO UNIVERSAL</b>					
A	ICCU - Checking	005765	3/20/2017	42.73	Auto
A	ICCU - Checking	005791	4/20/2017	21.86	Auto
				<b>Vendor CHEVRON &amp; TEXACO UNIVERSAL Total:</b>	64.59
<b>Vendor Number: ZCOLON COLONIAL LIFE &amp; ACCIDENT</b>					
A	ICCU - Checking	005762	3/20/2017	17.32	Manual
A	ICCU - Checking	005788	4/20/2017	17.32	Manual
				<b>Vendor COLONIAL LIFE &amp; ACCIDENT Total:</b>	34.64
<b>Vendor Number: CPSC CPSC Transcom, Inc.</b>					
A	ICCU - Checking	E00167	4/5/2017	22,776.79	Electronic Payment
				<b>Vendor CPSC Transcom, Inc. Total:</b>	22,776.79
<b>Vendor Number: CUMUBOI Cumulus - Boise</b>					
A	ICCU - Checking	005766	3/20/2017	2,167.20	Auto
A	ICCU - Checking	005792	4/20/2017	2,425.20	Auto
				<b>Vendor Cumulus - Boise Total:</b>	4,592.40
<b>Vendor Number: DUANE W Duane Wakan</b>					
A	ICCU - Checking	E00182	5/5/2017	1,654.08	Electronic Payment
				<b>Vendor Duane Wakan Total:</b>	1,654.08
<b>Vendor Number: ECONOM ECONOMIC DEV. RESEARCH GRP</b>					
A	ICCU - Checking	E00173	4/20/2017	2,000.00	Electronic Payment
				<b>Vendor ECONOMIC DEV. RESEARCH GRP Total:</b>	2,000.00
<b>Vendor Number: EIDEBA EideBailly</b>					
A	ICCU - Checking	005779	4/5/2017	87.50	Auto
				<b>Vendor EideBailly Total:</b>	87.50
<b>Vendor Number: INTEGR Electric Lightwave</b>					
A	ICCU - Checking	005770	3/20/2017	865.82	Auto
A	ICCU - Checking	005796	4/20/2017	865.01	Auto
				<b>Vendor Electric Lightwave Total:</b>	1,730.83
<b>Vendor Number: FLEXTE FLEXTECHS, LLC</b>					
A	ICCU - Checking	E00160	3/20/2017	508.43	Electronic Payment
A	ICCU - Checking	E00168	4/5/2017	8,854.95	Electronic Payment

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 3/4/2017 to 5/5/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00174	4/20/2017	3,465.94	Electronic Payment
A	ICCU - Checking	E00183	5/5/2017	2,088.50	Electronic Payment
<b>Vendor FLEXTECHS, LLC Total:</b>				<u>14,917.82</u>	
<b>Vendor Number: ZHARTF HARTFORD</b>					
A	ICCU - Checking	005763	3/20/2017	605.79	Manual
A	ICCU - Checking	005789	4/20/2017	646.06	Manual
<b>Vendor HARTFORD Total:</b>				<u>1,251.85</u>	
<b>Vendor Number: HAWLEY HAWLEY TROXELL ENNIS &amp; HAWLEY</b>					
A	ICCU - Checking	005767	3/20/2017	109.00	Auto
<b>Vendor HAWLEY TROXELL ENNIS &amp; HAWLEY Total:</b>				<u>109.00</u>	
<b>Vendor Number: HDRENGI HDR Engineering, Inc.</b>					
A	ICCU - Checking	E00161	3/20/2017	10,807.74	Electronic Payment
A	ICCU - Checking	E00175	4/20/2017	6,166.50	Electronic Payment
<b>Vendor HDR Engineering, Inc. Total:</b>				<u>16,974.24</u>	
<b>Vendor Number: HUGOS HUGO'S DELI</b>					
A	ICCU - Checking	E00162	3/20/2017	77.93	Electronic Payment
A	ICCU - Checking	E00169	4/5/2017	78.19	Electronic Payment
A	ICCU - Checking	E00176	4/20/2017	522.29	Electronic Payment
<b>Vendor HUGO'S DELI Total:</b>				<u>678.41</u>	
<b>Vendor Number: ZIDDOE ID. STATE DEPT. OF EMPLOYMENT</b>					
A	ICCU - Checking	W00219	4/5/2017	2,011.80	Wire Transfer
<b>Vendor ID. STATE DEPT. OF EMPLOYMENT Total:</b>				<u>2,011.80</u>	
<b>Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION</b>					
A	ICCU - Checking	005780	4/5/2017	2,914.82	Auto
A	ICCU - Checking	005806	5/5/2017	8,770.85	Auto
<b>Vendor IDAHO CENTRAL CREDIT UNION Total:</b>				<u>11,685.67</u>	
<b>Vendor Number: IDPRIMA Idaho Chapter of Prima</b>					
A	ICCU - Checking	005794	4/20/2017	35.00	Auto
<b>Vendor Idaho Chapter of Prima Total:</b>				<u>35.00</u>	
<b>Vendor Number: IDDEPTL Idaho Department of Labor Accounting Bureau</b>					
A	ICCU - Checking	005768	3/20/2017	602.54	Auto
<b>Vendor Idaho Department of Labor Accounting Bureau Total:</b>				<u>602.54</u>	
<b>Vendor Number: IDPOWE IDAHO POWER CO.</b>					
A	ICCU - Checking	005781	4/5/2017	555.26	Auto
A	ICCU - Checking	005793	4/20/2017	590.01	Auto
<b>Vendor IDAHO POWER CO. Total:</b>				<u>1,145.27</u>	
<b>Vendor Number: IDPRES IDAHO PRESS-TRIBUNE</b>					
A	ICCU - Checking	005782	4/5/2017	91.86	Auto
<b>Vendor IDAHO PRESS-TRIBUNE Total:</b>				<u>91.86</u>	
<b>Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION</b>					
A	ICCU - Checking	W00216	3/20/2017	4,289.00	Wire Transfer
A	ICCU - Checking	W00222	4/20/2017	4,520.00	Wire Transfer
<b>Vendor IDAHO STATE TAX COMMISSION Total:</b>				<u>8,809.00</u>	
<b>Vendor Number: IDSTAT IDAHO STATESMAN</b>					
A	ICCU - Checking	005769	3/20/2017	213.96	Auto
A	ICCU - Checking	005795	4/20/2017	114.06	Auto
A	ICCU - Checking	005807	5/5/2017	384.00	Auto
<b>Vendor IDAHO STATESMAN Total:</b>				<u>712.02</u>	
<b>Vendor Number: INTMOU INTERMOUNTAIN GAS CO.</b>					
A	ICCU - Checking	005771	3/20/2017	418.27	Auto
A	ICCU - Checking	005783	4/5/2017	158.43	Auto
<b>Vendor INTERMOUNTAIN GAS CO. Total:</b>				<u>576.70</u>	

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 3/4/2017 to 5/5/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE</b>					
A	ICCU - Checking	W00214	3/20/2017	11,901.62	Wire Transfer
A	ICCU - Checking	W00217	4/5/2017	12,403.07	Wire Transfer
A	ICCU - Checking	W00220	4/20/2017	13,441.52	Wire Transfer
A	ICCU - Checking	W00223	5/5/2017	13,368.06	Wire Transfer
<b>Vendor INTERNAL REVENUE SERVICE Total:</b>				<u>51,114.27</u>	
<b>Vendor Number: JAMAR Jamar Technologies, Inc.</b>					
A	ICCU - Checking	005808	5/5/2017	3,000.00	Auto
<b>Vendor Jamar Technologies, Inc. Total:</b>				<u>3,000.00</u>	
<b>Vendor Number: JUNIK H Junk Holler</b>					
A	ICCU - Checking	005809	5/5/2017	49.00	Auto
<b>Vendor Junk Holler Total:</b>				<u>49.00</u>	
<b>Vendor Number: KRVB KRVB</b>					
A	ICCU - Checking	005772	3/20/2017	1,250.00	Auto
A	ICCU - Checking	005797	4/20/2017	1,270.00	Auto
<b>Vendor KRVB Total:</b>				<u>2,520.00</u>	
<b>Vendor Number: KTHI KTHI</b>					
A	ICCU - Checking	005773	3/20/2017	1,100.00	Auto
A	ICCU - Checking	005798	4/20/2017	1,460.00	Auto
<b>Vendor KTHI Total:</b>				<u>2,560.00</u>	
<b>Vendor Number: KUNMEL KUNA MELBA NEWS</b>					
A	ICCU - Checking	005810	5/5/2017	30.00	Auto
<b>Vendor KUNA MELBA NEWS Total:</b>				<u>30.00</u>	
<b>Vendor Number: ZBYERL M605 - NCPERS IDAHO</b>					
A	ICCU - Checking	005761	3/20/2017	48.00	Manual
A	ICCU - Checking	005787	4/20/2017	64.00	Manual
<b>Vendor M605 - NCPERS IDAHO Total:</b>				<u>112.00</u>	
<b>Vendor Number: STOLL MATTHEW STOLL</b>					
A	ICCU - Checking	E00170	4/5/2017	92.03	Electronic Payment
A	ICCU - Checking	E00184	5/5/2017	183.92	Electronic Payment
<b>Vendor MATTHEW STOLL Total:</b>				<u>275.95</u>	
<b>Vendor Number: MCFARLA McFarland Management, LLC</b>					
A	ICCU - Checking	E00178	4/20/2017	14,500.00	Electronic Payment
<b>Vendor McFarland Management, LLC Total:</b>				<u>14,500.00</u>	
<b>Vendor Number: PETTY MEGAN LARSEN</b>					
A	ICCU - Checking	005800	4/20/2017	134.50	Auto
<b>Vendor MEGAN LARSEN Total:</b>				<u>134.50</u>	
<b>Vendor Number: NARC National Association of Regional Councils</b>					
A	ICCU - Checking	005784	4/5/2017	5,953.77	Auto
<b>Vendor National Association of Regional Councils Total:</b>				<u>5,953.77</u>	
<b>Vendor Number: OFFMAX Office Depot</b>					
A	ICCU - Checking	005774	3/20/2017	74.37	Auto
A	ICCU - Checking	005799	4/20/2017	753.85	Auto
A	ICCU - Checking	005811	5/5/2017	1,108.95	Auto
<b>Vendor Office Depot Total:</b>				<u>1,937.17</u>	
<b>Vendor Number: PARAME PARAMETRIX</b>					
A	ICCU - Checking	E00163	3/20/2017	5,156.25	Electronic Payment
<b>Vendor PARAMETRIX Total:</b>				<u>5,156.25</u>	
<b>Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT</b>					
A	ICCU - Checking	W00215	3/20/2017	10,614.14	Wire Transfer
A	ICCU - Checking	W00218	4/5/2017	11,148.68	Wire Transfer
A	ICCU - Checking	W00221	4/20/2017	11,782.92	Wire Transfer

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 3/4/2017 to 5/5/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	W00224	5/5/2017	11,798.84	Wire Transfer
<b>Vendor PUBLIC EMPLOYEES RETIREMENT Total:</b>				<u>45,344.58</u>	
<b>Vendor Number:</b> ZRBH Reliant Behavioral Health					
A	ICCU - Checking	005777	4/5/2017	930.00	Manual
<b>Vendor Reliant Behavioral Health Total:</b>				<u>930.00</u>	
<b>Vendor Number:</b> SCRIPPS Scripps - Boise					
A	ICCU - Checking	005801	4/20/2017	340.00	Auto
<b>Vendor Scripps - Boise Total:</b>				<u>340.00</u>	
<b>Vendor Number:</b> SHADOW SHADOW TRACKERS INVESTIGATIVE					
A	ICCU - Checking	E00164	3/20/2017	60.00	Electronic Payment
A	ICCU - Checking	E00179	4/20/2017	78.00	Electronic Payment
<b>Vendor SHADOW TRACKERS INVESTIGATIVE Total:</b>				<u>138.00</u>	
<b>Vendor Number:</b> SHREDIT Shred-It USA- Boise					
A	ICCU - Checking	005812	5/5/2017	60.00	Auto
<b>Vendor Shred-It USA- Boise Total:</b>				<u>60.00</u>	
<b>Vendor Number:</b> DANIELS Tom Daniels					
A	ICCU - Checking	E00159	3/20/2017	1,600.00	Electronic Payment
<b>Vendor Tom Daniels Total:</b>				<u>1,600.00</u>	
<b>Vendor Number:</b> TOWNSQU Townsquare Digital					
A	ICCU - Checking	005775	3/20/2017	2,899.00	Auto
A	ICCU - Checking	005802	4/20/2017	1,663.00	Auto
<b>Vendor Townsquare Digital Total:</b>				<u>4,562.00</u>	
<b>Vendor Number:</b> TRAVELE Travelers					
A	ICCU - Checking	005785	4/5/2017	375.00	Auto
A	ICCU - Checking	005785	4/5/2017	375.00-	Reversal
A	ICCU - Checking	005803	4/20/2017	375.00	Auto
A	ICCU - Checking	005803	4/20/2017	375.00-	Reversal
<b>Vendor Travelers Total:</b>				<u>0.00</u>	
<b>Vendor Number:</b> TREAVA TREASURE VALLEY COFFEE					
A	ICCU - Checking	005776	3/20/2017	45.17	Auto
A	ICCU - Checking	005786	4/5/2017	90.30	Auto
A	ICCU - Checking	005813	5/5/2017	84.90	Auto
<b>Vendor TREASURE VALLEY COFFEE Total:</b>				<u>220.37</u>	
<b>Vendor Number:</b> URBANL ULI - THE URBAN LAND INSTITUTE					
A	ICCU - Checking	005804	4/20/2017	660.00	Auto
<b>Vendor ULI - THE URBAN LAND INSTITUTE Total:</b>				<u>660.00</u>	
<b>Vendor Number:</b> VERITA VERITAS					
A	ICCU - Checking	E00165	3/20/2017	7,912.50	Electronic Payment
A	ICCU - Checking	E00180	4/20/2017	7,912.50	Electronic Payment
A	ICCU - Checking	E00185	5/5/2017	7,912.50	Electronic Payment
<b>Vendor VERITAS Total:</b>				<u>23,737.50</u>	
<b>Vendor Number:</b> WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E00181	4/20/2017	22.80	Electronic Payment
<b>Vendor WESTERN TROPHY &amp; ENGRAVING Total:</b>				<u>22.80</u>	
<b>Report Total:</b>				<u><u>353,448.34</u></u>	



## FINANCE COMMITTEE AGENDA ITEM V-B

Date: May 18, 2017

**Topic: Draft FY2018 Unified Planning Work Program and Budget (UPWP)**

**Request/Recommendation:**

Information only.

**Background/Summary:**

Annually, COMPASS staff prepares a Unified Planning Work Program and Budget (UPWP) for approval by the COMPASS Board of Directors.

Staff has provided a preliminary draft of the FY2018 UPWP to the Finance Committee for review and comment. Feedback from the Finance Committee will be incorporated into the UPWP following the Finance Committee's review. The updated draft will be brought back to the Finance Committee at its June 29, 2017, meeting, with a request to recommend approval. It will then be presented to the COMPASS Board in August 2017 for adoption. It is then forwarded to the Idaho Transportation Department, the Federal Highway Administration, and the Federal Transit Administration for approval.

The documents included in the preliminary draft of the FY2018 UPWP include the following items.

**Revenue and Expense Summary** – A one-page summary of all revenue estimates and related expenses.

**Revenue and Expense Summary by Year of Expenditure** – A one-page summary showing revenue and costs in the anticipated year of expenditure.

**Direct Expense Summary** – A one-page spreadsheet showing direct expenses budgeted for each work program.

**Indirect Operations and Maintenance Expense Summary** – A one-page spreadsheet showing indirect expenses budgeted for each category.

**Workday Allocation** – A one-page spreadsheet showing the distribution of staff workdays to each program.

**The draft FY2018 UPWP contains the following assumptions for revenues and expenses:**

1. Total membership dues shown reflect the amount approved by the Board at its April 17, 2017, meeting. Total dues increase compared to the prior year. The per capita rate remained the same as FY2017. The increase reflects year over year population growth in the jurisdictions.

2. Projected revenue from the FY2018 CPG reflects the amount included in the FY2017-FY2021 Regional Transportation Improvement Program (TIP).
3. Revenue of \$306,705 from off-the-top STP-TMA funds, as approved by the COMPASS Board on April 19, 2010, continues.
4. Staff estimates there will be approximately \$120,600 of unspent STP-TMA revenues for the Freight Study carried over from FY2017. There are corresponding expenses associated with these revenues.
5. Revenues include the funds committed by the Department of Environmental Quality and Air Quality Board for the air quality outreach program. There are corresponding expenses associated with these revenues.
6. Revenues include \$16,000 from the Idaho Transportation Department for their portion of TREDIS.
7. Staff estimates interest income to be approximately \$5,000 in FY2018.
8. Revenues include \$299,000 from Valley Regional Transit for the State Street Grant.
9. Revenues include \$50,000 from fund balance for the CIM Implementation Grant Program and \$87,305 from fund balance to cover the shortfall in revenue.
10. The number of full time staff is reduced from 19 positions to 18 positions.
11. Salary costs include a 3% overall increase pool. Distribution of individual salary adjustments will be determined by the Executive Director.
12. Indirect expenses are reduced by about 10% compared to the FY2017 UPWP. Staff continues to closely manage indirect expenses.
13. Direct expenses include \$130,153 related to the estimate of unspent funds for the Freight Study.
14. The Project Development Program is proposed to be funded in FY2018, its fourth year, at \$75,000.
15. The CIM Implementation Grant Program is funded at \$50,000.
16. Direct expenses for all other programs are fairly stable and consistent with current year activities.

**Implication (policy and/or financial):**

Federal approval of the UPWP by October 1, 2017, is required in order to begin work in FY2018.

**More Information:**

- 1) Attachments
- 2) For detailed information contact: Megan Larsen, at 475-2228 or [mlarsen@compassidaho.org](mailto:mlarsen@compassidaho.org)

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
FY2018 UNIFIED PLANNING WORK PROGRAM and Budget - Draft  
REVENUE AND EXPENSE SUMMARY (total)**

REVENUE	FY2017 Revision 2	FY2018 Draft
<b>GENERAL MEMBERSHIP</b>		
Ada County	208,703	213,522
Ada County Highway District	208,703	213,522
Canyon Highway District No. 4	38,180	37,994
Golden Gate Highway District No.3	4,959	5,099
City of Boise	100,042	100,937
City of Caldwell	23,201	23,862
Canyon County	103,112	106,132
City of Eagle	11,248	11,874
City of Garden City	5,035	5,070
City of Kuna	8,126	8,686
City of Meridian	40,308	43,341
City of Melba	251	251
City of Middleton	3,342	3,576
City of Nampa	40,061	42,689
City of Notus	251	251
City of Parma	930	935
City of Star	3,593	4,096
City of Wilder	723	745
Subtotal	800,768	822,582
<b>SPECIAL MEMBERSHIP</b>		
Boise State University	7,950	8,200
Capital City Development Corporation	7,950	8,200
Department of Environmental Quality	7,950	8,200
Idaho Transportation Department	7,950	8,200
Valley Regional Transit	7,950	8,200
Subtotal	39,750	41,000
<b>GRANTS AND SPECIAL PROJECTS</b>		
<b>FHWA/FTA - Consolidated Planning Grants</b>		
CPG - FY2016 K# 13495 Ada County -- carry over	72,204	
CPG - FY2016 K# 13495 Canyon County -- carry over	25,369	
CPG - FY2017 K# 13496 Ada County	971,873	
CPG - FY2017 K# 13496 Canyon County	341,469	
CPG - FY2018 K# 13963 Ada County		988,364
CPG - FY2018 K# 13963 Canyon County		347,263
Sub Total CPG Grants	1,410,915	1,335,627
STP TMA - K# 12374, FY17 off-the-top funds for Planning	306,705	
STP TMA - K# 13478, FY18 off-the-top funds for Planning		306,705
STP TMA - K# 13047, <i>Communities in Motion</i> Update - carry over	36,840	
STP TMA - K# 13048, On Board Transit Survey - carry over	56,255	
FHWA - SHRP2 Implementation Assistance Program - carry over	42,726	
STP TMA - K# 18948, Freight Study	301,145	
STP TMA - K# 18948, Freight Study - estimated carry over		120,600
Subtotal	743,670	427,305
<b>OTHER REVENUE SOURCES</b>		
Idaho Department of Environmental Quality	25,000	25,000
Ada County Air Quality Board	25,000	25,000
TREDIS Contribution		16,000
Idaho Transportation Department, I-84 Detour Plan	25,000	
Ada County Highway District, I-84 Detour Plan	50,000	
Jamar Refund for bike/ped counters	13,180	
Interest Income	4,000	5,000
Valley Regional Transit - State Street Grant (consultant costs)	404,000	
Valley Regional Transit - State Street Grant - estimated carry over		228,000
Subtotal	546,180	299,000
<b>TOTAL REVENUE; Dues, Federal Funds, and Other miscellaneous</b>	<b>3,541,283</b>	<b>2,925,514</b>
Draw From Fund Balance (Future Regional Orthophotography)	65,000	-
Draw From Fund Balance (CIM Implementation Grants)	63,919	50,000
Draw From Fund Balance (to fund revenue shortfall)	123,213	87,305
<b>TOTAL REVENUE, ALL RESOURCES</b>	<b>3,793,415</b>	<b>3,062,819</b>

EXPENSE	FY2017 Revision 2	FY2018 Draft
<b>SALARY, FRINGE &amp; CONTINGENCY</b>		
Salary	1,302,171	1,256,562
Fringe	559,000	577,000
Salary Contingency (Overtime and Bonus)	20,000	20,000
Sick Time Trade	10,000	10,000
Subtotal	1,891,171	1,863,562
<b>INDIRECT OPERATIONS &amp; MAINTENANCE</b>		
Indirect Costs	208,000	187,700
Subtotal	208,000	187,700
<b>DIRECT OPERATIONS &amp; MAINTENANCE</b>		
620001, Demographics and Growth Monitoring		600
653001, Communication and Education	66,800	42,929
661001, Long Range Planning	27,000	61,500
661004, Freight	325,400	137,153
661005, Bicycles and Pedestrians	68,625	8,720
661007, Performance Measurement (SHRP2 grant funds)	67,727	
685001, Transportation Improvement Program	5,000	5,100
685002, Project Development Program	77,003	75,000
685004, CIM Implementation Grants	63,919	50,000
701001, General Membership Services		2,800
702001, Air Quality Outreach	45,455	45,455
720001, State Street Corridor	404,000	228,000
760001, Legislative Services	115,050	115,050
801001, Staff Development	40,000	40,000
820001, Committee Support	2,000	2,000
836001, Regional Travel Demand Model	25,000	10,000
838001, On-Board Transit Survey	56,868	
842001, Congestion Management Process	107,997	
860001, Geographic Information System Maintenance	41,700	52,300
990001, Direct Operations and Maintenance	154,700	134,950
Subtotal	1,694,244	1,011,557
<b>TOTAL EXPENSE</b>	<b>3,793,415</b>	<b>3,062,819</b>

REVENUE AND EXPENSE SUMMARY		
TOTAL REVENUE	3,793,415	3,062,819
LESS: TOTAL EXPENSES	3,793,415	3,062,819
REVENUE EXCESS/(DEFICIT)	0	0

**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
FY2018 UNIFIED PLANNING WORK PROGRAM and Budget - Draft  
REVENUE AND EXPENSE SUMMARY (total)**

DESCRIPTION		TOTAL DIRECT	PROFESSIONAL SERVICES (830)	EQUIPMENT / SOFTWARE (834)	TRAVEL / EVENTS / EDUCATION (840)	PRINTING (860)	OTHER (863)	PUBLIC INVOLVEMENT (864)	MEETING SUPPORT (865)	LEGAL / LOBBYING (872)	FY2019 CARRY- FORWARD
620001	Demographics and Growth Monitoring	600					600				
653001	Communication and Education	42,929	15,629			1,500		25,800			
661001	Long Range Planning	61,500	40,000			500		21,000			
661004	Freight	137,153	137,153								
661005	Bicycles/Pedestrians	8,720		8,720							
685001	Transportation Improvement Program	5,100						5,100			
685002	Project Development Program	75,000	75,000								
685004	CIM Implementation Grants	50,000	50,000								
701001	General Membership Services	2,800	2,800								
702001	Air Quality Outreach	45,455	45,455								
720001	State Street Corridor	228,000	228,000								
760001	Legislative Services	115,050			18,000		11,100			85,950	
801001	Staff Development	40,000			40,000						
820001	Committee Support	2,000							2,000		
836001	Regional Travel Demand Model	10,000	10,000								
860001	Geographic Information System Maintenance	52,300		51,100			1,200				
990001	Direct Operations / Maintenance										
	New/replacement hardware and software	6,000		6,000							
	Transit network planning software	19,250		19,250							
	Tredis renewal	81,000		81,000							
	Cube renewal	8,100		8,100							
	Webinar series	1,600			1,600						
	Membership dues for COMPASS	12,000								12,000	
	Other: board lunch, staff gifts, meeting refreshments, misc.	7,000							7,000		
<b>GRAND TOTAL</b>		<b>1,011,557</b>	<b>604,037</b>	<b>174,170</b>	<b>59,600</b>	<b>2,000</b>	<b>12,900</b>	<b>51,900</b>	<b>9,000</b>	<b>97,950</b>	<b>-</b>

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
 FY2018 UNIFIED PLANNING WORK PROGRAM and Budget - Draft  
 INDIRECT OPERATIONS AND MAINTENANCE EXPENSE SUMMARY**

CATEGORY	ACCOUNT CODE	FY2017 Revision 2	FY2018 Draft
Professional Services	930	32,500	25,000
Equipment Repair / Maintenance	936	500	500
Travel / Education	940	1,500	1,500
Publications	943	1,500	1,000
COMPASS Membership	944	-	-
Employee Professional Membership	945	7,000	8,000
Postage	950	1,000	1,500
Telephone	951	11,500	11,250
Building Maintenance and Reserve for Major Repairs	955	43,500	45,950
Printing	960	1,000	1,000
Advertising	962	2,000	1,000
Audit	970	16,000	16,000
Insurance	971	13,000	12,000
Legal Services	972	10,000	3,000
General Supplies	980	7,000	8,000
Computer Supplies	982	21,850	15,000
Computer Software / Maintenance	983	23,200	23,200
Commuting Incentive	990	450	400
Vehicle Maintenance	991	1,500	1,200
Utilities	992	10,500	10,500
Local Travel	993	1,000	1,500
Other / Miscellaneous	995	1,500	200
<b>TOTAL</b>		<b>208,000</b>	<b>187,700</b>

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**COMMUNITY PLANNING ASSOCIATION OF SOUTHWEST IDAHO  
FY2018 UNIFIED PLANNING WORK PROGRAM and Budget - Draft  
WORKDAY ALLOCATION SUMMARY**

WORK PROGRAM DESCRIPTION		LEAD STAFF	DIRECTORS	PLANNING TEAM	COMMUNICATIONS	OPERATIONS	TOTAL
601001	UPWP/Budget Development and Federal Assurances	ML	51	22	3	56	132
601002	Certification Review	AL	15	18	9	-	42
620001	Demographics and Growth Monitoring	CM	2	64	7	-	73
620002	Development Monitoring	CM	2	50	10	-	62
620003	Census 2020	CM	2	55	8	-	65
653001	Communication and Education	AL	13	14	206	-	233
	Long Range Planning	LI	-	-	-	-	-
661001	General Project Management	LI	50	160	72	-	282
661003	Roadways	LI	-	12	-	-	12
661004	Freight	LI	-	17	-	-	17
661005	Bicycles/Pedestrians	TL	-	125	6	-	131
661006	Public Transportation	DW	-	82	6	-	88
661007	Performance Measurement	CM	-	66	2	-	68
661008	Bike Counter Management	TL	-	45	-	-	45
	Resource Development/Funding	SM	-	-	-	-	-
685001	Transportation Improvement Program	TT	31	294	15	-	340
685002	Project Development Program	KP	5	48	-	-	53
685003	Grant Research and Development	KP	4	82	4	-	90
685004	CIM Implementation Grants	KP	2	16	-	-	18
<b>TOTAL PROJECTS</b>			<b>177</b>	<b>1,170</b>	<b>348</b>	<b>56</b>	<b>1,751</b>
701001	General Membership Services	SM	8	69	8	-	85
702001	Air Quality Outreach	AL	-	-	7	-	7
703001	General Public Services	AL	2	10	3	-	15
705001	Transportation Liaison Services	MS	19	25	13	-	57
720001	State Street Corridor	SM	30	33	3	-	66
760001	Legislative Services	MS	60	-	-	-	60
761001	Growth Incentives	SM	2	2	-	-	4
<b>TOTAL SERVICES</b>			<b>121</b>	<b>139</b>	<b>34</b>	<b>-</b>	<b>294</b>
801001	Staff Development	ML	23	94	22	10	149
820001	Committee Support	ML	30	75	12	115	232
836001	Regional Travel Demand Model	MW	4	168	-	-	172
838001	On-Board Transit Survey	MW	-	-	-	-	-
842001	Congestion Management Process	HM	3	57	-	-	60
860001	Geographic Information System Maintenance	EA	6	530	20	-	556
<b>TOTAL SYSTEM MAINTENANCE</b>			<b>66</b>	<b>924</b>	<b>54</b>	<b>125</b>	<b>1,169</b>
<b>TOTAL DIRECT</b>			<b>364</b>	<b>2,233</b>	<b>436</b>	<b>181</b>	<b>3,214</b>
991001	Support Services Labor	ML	326	67	24	509	926
<b>TOTAL INDIRECT/OVERHEAD</b>			<b>326</b>	<b>67</b>	<b>24</b>	<b>509</b>	<b>926</b>
<b>TOTAL LABOR</b>			<b>690</b>	<b>2,300</b>	<b>460</b>	<b>690</b>	<b>4,140</b>

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## FINANCE COMMITTEE AGENDA ITEM VI-A DATE: MAY 18, 2017

### **Topic: Variance Report for October 1, 2016 – March 31, 2017**

#### **Request/Recommendation:**

COMPASS staff seeks approval of the Variance Report dated October 1, 2016 to March 31, 2017.

#### **Background/Summary:**

The Variance Report is used to report actual financial results compared to Revision 2 of the FY2017 Unified Planning Work Program and Budget, referred to hereinafter as budget.

#### **Budget to actual variances by line item – revenue and expenses**

The first page of the attachment shows budget to actual variances by line item. The grant revenues shown are for billings through March 31, 2017.

Salaries and fringe expense at 43% are on budget at the end of the second quarter. Expenditures are slightly under what would be expected because of staff vacancies in the first part of the year, which have now been filled.

Total direct expenses are at 26% of budget.

- Professional services is under budget for this point at the year, with just fifteen percent of the budget expended. The largest projects in this category are now underway (Freight Study and I-84 Detour Plan) or in the contract negotiation stage of the process (State Street). These funds are expected to be substantially expended by year end.
- Printing, public involvement, and meeting support are under budget, but are expected to be fully expended by the end of the fiscal year.

Total indirect expenses are on budget as of March 31, 2017.

#### **Budget to actual variances by program – expenses**

The second and third pages of the attachment show budget to actual expenses by program. Items highlighted in green are 10% or more below budget for this point in the year. Items highlighted in yellow are 10% or more above budget for this point in the year. Explanations for these variances are provided in the attachment on the respective line items.

#### **Balance sheet and cash summary**

The fourth and final page of the attachment shows the balance sheet as of March 31, 2017. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

**Implication (policy and/or financial):**

In order to maintain strong internal controls, the Finance Committee is asked to periodically compare actual financial results to budgeted amounts in the current Unified Planning Work Program and Budget.

**More Information:**

- 1) Attachment
- 2) For detailed information contact: Megan Larsen, at 475-2228 or [mlarsen@compassidaho.org](mailto:mlarsen@compassidaho.org).

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**COMPASS**

**FY2017 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES**

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 2,055,445	\$ 703,794	34%
Member contributions	832,258	631,468	76%
ID DEQ/ACAQB Awareness	50,000	18,172	0%
I-84 Detour Plan	75,000	72,500	0%
VRT-State Street Grant	176,000		0%
Interest income	4,000	3,024	76%
Modeling revenue	-	2,409	
Orthophotography revenue	-	905	
Maps and publications revenue	-	1,019	
Other income (Jamar Refund)	13,180	14,745	
<b>Subtotal, revenues</b>	<b>3,205,883</b>	<b>1,448,036</b>	<b>45%</b>
Staff labor	1,332,171	573,068	43%
Payroll taxes and fringe benefits	559,000	244,623	44%
<b>Subtotal, salaries and fringe expenses</b>	<b>1,891,171</b>	<b>817,692</b>	<b>43%</b>
Professional services	875,669	131,400	15%
Equipment purchase	183,325	104,149	57%
Travel education	58,500	30,006	51%
Printing	6,000	-	0%
Other	12,300	10,487	85%
Public involvement	51,100	19,037	37%
Meeting support	9,000	2,784	31%
Legislative services	97,950	41,766	43%
<b>Subtotal, direct expenses</b>	<b>1,293,844</b>	<b>339,630</b>	<b>26%</b>
Professional services	32,500	9,496	29%
Equipment repair	500	-	0%
Travel/education	1,500	-	0%
Publications	1,500	660	44%
COMPASS Memberships	-	3,348	
Employee Professional Memberships	7,000	2,609	37%
Postage	1,000	691	69%
Telephone	11,500	5,117	44%
Building maintenance/association	43,500	23,646	54%
Printing	1,000	-	0%
Advertising	2,000	903	45%
Audit	16,000	14,000	88%
Insurance	13,000	6,446	50%
Legal services	10,000	2,799	28%
General supplies	7,000	1,938	28%
Computer supplies	21,850	4,909	22%
Computer software/maintenance	23,200	17,234	74%
Commuting incentive	450	20	4%
Vehicle maintenance	1,500	475	32%
Utilities	10,500	6,284	60%
Local travel	1,000	567	57%
Other	1,500	45	3%
<b>Subtotal, indirect expenses</b>	<b>208,000</b>	<b>101,189</b>	<b>49%</b>
<b>Total, all expenses</b>	<b>3,393,015</b>	<b>1,258,511</b>	<b>37%</b>
Change in fund balance	(187,132)	189,525	
Beginning fund balance	1,636,770	1,636,770	
<b>Current fund balance</b>	<b>1,449,638</b>	<b>1,826,295</b>	

**COMPASS**

**FY2017 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of March 31, 2017, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses  
10% or more over budgeted expenses

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes
601	UPWP: Budget Development and Federal Assurances	Larsen	142,078	42,926	30%			142,078	42,926	30%	Under Budget. Staff anticipates that work will increase with the preparation of the FY2018 UPWP and this program will be on budget by the end of the fiscal year.
620	Demographics and Growth Monitoring	Miller	82,175	44,660	54%			82,175	44,660	54%	On Budget.
653	Communication and Education	Luft	134,143	72,189	54%	66,800	21,771	200,943	93,960	47%	On Budget.
661	Long Range Planning	Itkonen	452,976	230,800	51%	381,352	106,682	834,328	337,482	40%	Under Budget. Staff vacancies have been filled and work on the freight study is underway. Staff anticipates that the program will be on budget by year end.
685	Resource Development/Funding	Minshall	369,767	196,318	53%	145,922	19,631	515,689	215,949	42%	On Budget.
<b>Subtotal, Projects</b>			<b>1,181,139</b>	<b>586,893</b>	<b>50%</b>	<b>594,074</b>	<b>148,085</b>	<b>1,775,213</b>	<b>734,978</b>	<b>41%</b>	
701	General Membership Services	Minshall	51,324	21,835	43%	-	-	51,324	21,835	43%	On Budget.
702	Air Quality Outreach	Luft	4,545	5,385	118%	45,455	16,520	50,000	21,905	44%	On Budget.
703	General Public Services	Luft	17,609	2,294	13%	-	-	17,609	2,294	13%	Under Budget. Expenditures are directly related to the amount of services requested by the general public. At this time is unknown if the project will be on budget at the end of the fiscal year.
705	Transportation Liaison Services	Stoll	49,254	16,112	33%	-	-	49,254	16,112	33%	Under Budget. The effort required through this point in the year has been less than anticipated.
720	State Street Corridor	Minshall	40,794	2,443	6%	176,000	-	216,794	2,443	1%	Under Budget. The RFP process is complete and the contract is in negotiation. The project will get underway in FY2017 and finish up in FY2018 as planned. More of the work will be done in FY2018 than was originally anticipated.
760	Legislative Services	Stoll	54,715	30,215	55%	115,050	52,557	169,765	82,771	49%	On Budget.
761	Growth Incentives	Minshall	1,532	-	0%	-	-	1,532	-	0%	Under Budget. The Blueprint for Good Growth Board has not requested work on this project thus far this year.
<b>Subtotal, Services</b>			<b>219,772</b>	<b>78,283</b>	<b>36%</b>	<b>336,505</b>	<b>69,077</b>	<b>556,277</b>	<b>147,360</b>	<b>26%</b>	
801	Staff Development	Larsen	93,406	47,149	50%	40,000	16,543	133,406	63,693	48%	On Budget.
820	Committee Support	Larsen	138,488	47,583	34%	2,000	1,038	140,488	48,621	35%	Under Budget. The effort required through this point in the year has been less than anticipated.
836	Regional Travel Demand Model	Waldinger	145,912	58,218	40%	25,000	8,000	170,912	66,218	39%	Under Budget. Budgeted direct expenses are now under contract and the project is expected to end the year on budget.
838	On-Board Transit Survey	Waldinger	14,615	1,147	8%	56,868	-	71,483	1,147	2%	Under Budget. The contractor experienced some technical difficulties in collecting surveys electronically and some staff turnover, leaving them unable to complete the project as anticipated. Staff has accepted the work provided to date, but does not expect to expend any more funds on this contract.

**COMPASS**

**FY2017 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of March 31, 2017, 50% of the fiscal year has passed. Programs that have expended 40% or less of their budgeted dollars are considered under budget. Programs that have expended 60% or more of their budgeted dollars are considered over budget.

10% or more under budgeted expenses  
10% or more over budgeted expenses

	Project Lead	Budgeted Labor and Indirect	Actual Labor and Indirect	% of Budget Used	Budgeted Direct	Actual Direct	% of Budget Used	Budgeted Total	Actual Total	% of Budget Used	Notes	
842	Congestion Management Process	Minshall	26,911	6,353	24%	107,997	6,500	6%	134,908	12,853	10%	Under Budget. The I-84 detour plan is under contract. It is expected that all direct dollars will be spent by year end.
860	Geographic Information System Maintenance	Adolfson	278,928	93,254	33%	41,700	40,601	97%	320,628	133,855	42%	On Budget.
<b>Subtotal, System Maintenance</b>			<b>698,261</b>	<b>253,704</b>	<b>36%</b>	<b>273,565</b>	<b>72,682</b>	<b>27%</b>	<b>971,826</b>	<b>326,386</b>	<b>34%</b>	
990	Direct Operations and Maintenance	Larsen				89,700	49,787	56%	89,700	49,787	56%	On Budget.
<b>Subtotal, Indirect and overhead</b>			<b>-</b>	<b>-</b>		<b>89,700</b>	<b>49,787</b>	<b>56%</b>	<b>89,700</b>	<b>49,787</b>	<b>56%</b>	
<b>GRAND TOTAL</b>			<b>2,099,171</b>	<b>918,880</b>	<b>44%</b>	<b>1,293,844</b>	<b>339,630</b>	<b>26%</b>	<b>3,393,015</b>	<b>1,258,510</b>	<b>37%</b>	

# COMPASS

## Balance Sheet - March 31, 2017

	9/30/2016	3/31/2017
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,536,010	\$ 1,600,527
Accounts Receivable	435,991	262,206
Prepaid Expenses	13,563	
	<hr/>	<hr/>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 1,985,564</u></b>	<b><u>\$ 1,862,733</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	245,774	52
Accrued Payroll Liabilities	85,123	4,092
Deferred Revenue	17,897	17,897
	<hr/>	<hr/>
<b>Subtotal, liabilities</b>	<b>348,794</b>	<b>22,041</b>
<b><u>FUND BALANCE</u></b>		
Nonspendable: Prepaid Expenses	13,563	-
Assigned To: Set-Aside for Grant Implementation Program	63,919	63,919
Assigned To: Set-Aside for Future Orthophotography Costs	65,000	65,000
Unassigned	1,494,288	1,711,774
	<hr/>	<hr/>
<b>Subtotal, fund balance</b>	<b>1,636,770</b>	<b>1,840,693</b>
<b><u>TOTAL LIABILITIES AND FUND BALANCE</u></b>	<b><u>\$ 1,985,564</u></b>	<b><u>\$ 1,862,733</u></b>

## Cash Summary - March 31, 2017

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Money Market Checking	0.15%	\$ 31,123
ID Central Credit Union Share Savings	0.10%	25
ID Central Credit Union Premium Money Market Savings	0.25%	234,543
Zion's Bank Money Market Account	0.42%	251,130
Local Government Investment Pool	0.76%	581,501
Sunwest Bank	0.35%	251,661
Bank of the Cascades	0.15%	250,344
Petty Cash	n/a	200
	<hr/>	<hr/>
<b>Total Cash Balance</b>		<b><u>\$ 1,600,527</u></b>