



**FINANCE COMMITTEE MEETING  
AUGUST 17, 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 June 29, 2017, Finance Committee Meeting Minutes

**V. INFORMATION/DISCUSSION ITEM**

Page 4 \*A. Review Report of Disbursements made in the Reporting Period

**VI. ACTION ITEMS**

A. Approve FY2017 Audit Process

Page 8 \*B. Approve Variance Report for October 1, 2016 – June 30, 2017

**VII. OTHER**

A. Next Meeting: November 30, 2017

**VIII. ADJOURNMENT**

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

**COMPASS 2017 Leadership in Motion Award Nominations Are Open!** Consider who or what may be deserving of a 2017 COMPASS Leadership in Motion award, then submit your nomination(s) today. Nominations will be accepted through 3:00 pm, Friday, September 29, 2017. Learn about award categories and submission requirements, and submit nominations online at [www.compassidaho.org](http://www.compassidaho.org); follow the “Leadership in Motion” link under “Hot Topics.” Questions? Contact Amy Luft at 475-2229 or [aluft@compassidaho.org](mailto:aluft@compassidaho.org). Awards will be presented at the COMPASS/Valley Regional Transit Board holiday luncheon on Monday, December 18, 2017.

*Those needing assistance with COMPASS events or materials, or needing materials in alternate formats, please call 475-2229 with 48 hours advance notice. Si necesita asistencia con una junta de COMPASS, o necesita un documento en otro formato, por favor llame al 475-2229 con 48 horas de anticipación.*

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**ITEM IV-A**

**FINANCE COMMITTEE MEETING  
JUNE 29, 2017  
COMPASS, 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM  
MERIDIAN, IDAHO**

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

**ATTENDEES:** John Evans, Mayor, City of Garden City, **Vice Chair**  
Jay Gibbons, Commissioner, Canyon Highway District #4  
Jim Hansen, Commissioner, Ada County Highway District  
Garret Nancolas, Mayor, City of Caldwell

**MEMBERS ABSENT:** Elaine Clegg, Councilmember, City of Boise, **Chair**  
Jim Tibbs, Commissioner, Ada County  
Pam White, Commissioner, Canyon County

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

**CALL TO ORDER:**

Vice Chair John Evans called the meeting to order at 12:02 p.m.

**AGENDA ADDITIONS/CHANGES**

None.

**OPEN DISCUSSION/ANNOUNCEMENTS**

General announcements were made.

**CONSENT AGENDA**

**A. Approve May 18, 2017, Finance Committee Meeting Minutes**

Jim Hansen moved and Garret Nancolas seconded approval of the Consent Agenda as presented. Motion passed unanimously.

## **INFORMATION/DISCUSSION ITEMS**

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

A report of disbursements made in the reporting period, May 6 to June 20, 2017, was provided for information.

### **B. Status Report - Salary Survey**

Megan Larsen reviewed salary data collected from a recent salary survey of other organizations that employ planning staff, both in Idaho and around the nation, to compare COMPASS' salary range structure to those other entities. The data indicates that COMPASS is below market in its salary ranges and an adjustment is warranted to keep up with market conditions.

After discussion, it was suggested that staff evaluate benefit packages of other similar entities as well.

## **ACTION ITEMS**

### **A. Recommend Approval of the Updated Financial Policy and Procedures**

After discussion, **Garrett Nancolas moved and Jim Hansen seconded to recommend the updated Financial Policy and Procedures for COMPASS Board approval as presented, to comply with changes to the statute adopted by the Idaho State Legislature. Motion passed unanimously.**

### **B. Recommend Approval of the Draft FY2018 Unified Planning Work Program and Budget**

Megan Larsen reviewed the draft FY2018 Unified Planning Work Program and Budget for COMPASS Board approval.

After discussion, **Garret Nancolas moved and Jim Hansen seconded to recommend the draft FY2018 Unified Planning Work Program and Budget for COMPASS Board approval as presented. Motion passed unanimously.**

## **OTHER**

Matt Stoll provided an update on changes to the FASTLANE Grant program that has been renamed Infrastructure For Rebuilding America (INFRA) with new application criteria.

## **ADJOURNMENT**

Vice Chair Evans adjourned the meeting at 12:50 p.m.

**Approved this 17th day of August 2017.**

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

**Attest:**

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

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/21/2017 to 8/4/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: INTEGR Allstream</b>					
A	ICCU - Checking	005859	7/20/2017	864.97	Auto
				<b>Vendor Allstream Total:</b>	864.97
<b>Vendor Number: ZBOIMUN Boise Municipal Health Care</b>					
A	ICCU - Checking	E00224	7/5/2017	21,580.82	Electronic Payment
A	ICCU - Checking	E00255	8/4/2017	21,580.82	Electronic Payment
				<b>Vendor Boise Municipal Health Care Total:</b>	43,161.64
<b>Vendor Number: SERGENI Brett Sergenian</b>					
A	ICCU - Checking	E00251	8/4/2017	30.00	Electronic Payment
				<b>Vendor Brett Sergenian Total:</b>	30.00
<b>Vendor Number: BRILLIA Brilliant Services, LLC</b>					
A	ICCU - Checking	E00217	7/5/2017	336.00	Electronic Payment
A	ICCU - Checking	E00240	8/4/2017	1,164.97	Electronic Payment
				<b>Vendor Brilliant Services, LLC Total:</b>	1,500.97
<b>Vendor Number: CATALYS Catalyst Incorporated</b>					
A	ICCU - Checking	E00225	7/20/2017	6,130.00	Electronic Payment
				<b>Vendor Catalyst Incorporated Total:</b>	6,130.00
<b>Vendor Number: CHEVRO CHEVRON &amp; TEXACO UNIVERSAL</b>					
A	ICCU - Checking	005858	7/20/2017	59.52	Auto
				<b>Vendor CHEVRON &amp; TEXACO UNIVERSAL Total:</b>	59.52
<b>Vendor Number: ZCOLON COLONIAL LIFE &amp; ACCIDENT</b>					
A	ICCU - Checking	005856	7/20/2017	17.32	Manual
				<b>Vendor COLONIAL LIFE &amp; ACCIDENT Total:</b>	17.32
<b>Vendor Number: CPSC CPSC Transcom, Inc.</b>					
A	ICCU - Checking	E00226	7/20/2017	45,553.58	Electronic Payment
				<b>Vendor CPSC Transcom, Inc. Total:</b>	45,553.58
<b>Vendor Number: ECOCOUN Eco Counter</b>					
A	ICCU - Checking	E00227	7/20/2017	10,385.00	Electronic Payment
				<b>Vendor Eco Counter Total:</b>	10,385.00
<b>Vendor Number: EIDEBA EideBailly</b>					
A	ICCU - Checking	005863	8/4/2017	43.75	Auto
				<b>Vendor EideBailly Total:</b>	43.75
<b>Vendor Number: ADOLF ERIC ADOLFSON</b>					
A	ICCU - Checking	E00216	7/5/2017	20.00	Electronic Payment
A	ICCU - Checking	E00238	8/4/2017	20.00	Electronic Payment
				<b>Vendor ERIC ADOLFSON Total:</b>	40.00
<b>Vendor Number: FLEXTE FLEXTECHS, LLC</b>					
A	ICCU - Checking	E00228	7/20/2017	1,636.25	Electronic Payment
A	ICCU - Checking	E00241	8/4/2017	2,252.50	Electronic Payment
				<b>Vendor FLEXTECHS, LLC Total:</b>	3,888.75
<b>Vendor Number: ZHARTF HARTFORD</b>					
A	ICCU - Checking	005857	7/20/2017	553.03	Manual
				<b>Vendor HARTFORD Total:</b>	553.03
<b>Vendor Number: HDRENGI HDR Engineering, Inc.</b>					
A	ICCU - Checking	E00243	8/4/2017	7,274.41	Electronic Payment
				<b>Vendor HDR Engineering, Inc. Total:</b>	7,274.41
<b>Vendor Number: HUGOS HUGO'S DELI</b>					
A	ICCU - Checking	E00218	7/5/2017	54.19	Electronic Payment
A	ICCU - Checking	E00229	7/20/2017	177.42	Electronic Payment
				<b>Vendor HUGO'S DELI Total:</b>	231.61
<b>Vendor Number: MULHALL Hunter Mulhall</b>					

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/21/2017 to 8/4/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00249	8/4/2017	30.00	Electronic Payment
<b>Vendor Hunter Mulhall Total:</b>				30.00	
<b>Vendor Number: ZIDDOE ID. STATE DEPT. OF EMPLOYMENT</b>					
A	ICCU - Checking	W00236	7/5/2017	2,045.63	Wire Transfer
<b>Vendor ID. STATE DEPT. OF EMPLOYMENT Total:</b>				2,045.63	
<b>Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION</b>					
A	ICCU - Checking	005848	7/5/2017	1,868.93	Auto
A	ICCU - Checking	005864	8/4/2017	8,041.76	Auto
<b>Vendor IDAHO CENTRAL CREDIT UNION Total:</b>				9,910.69	
<b>Vendor Number: IDPOWE IDAHO POWER CO.</b>					
A	ICCU - Checking	005849	7/5/2017	687.21	Auto
<b>Vendor IDAHO POWER CO. Total:</b>				687.21	
<b>Vendor Number: IDPRES IDAHO PRESS-TRIBUNE</b>					
A	ICCU - Checking	005865	8/4/2017	513.26	Auto
<b>Vendor IDAHO PRESS-TRIBUNE Total:</b>				513.26	
<b>Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION</b>					
A	ICCU - Checking	W00239	7/20/2017	4,321.00	Wire Transfer
<b>Vendor IDAHO STATE TAX COMMISSION Total:</b>				4,321.00	
<b>Vendor Number: INTMOU INTERMOUNTAIN GAS CO.</b>					
A	ICCU - Checking	005860	7/20/2017	18.52	Auto
<b>Vendor INTERMOUNTAIN GAS CO. Total:</b>				18.52	
<b>Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE</b>					
A	ICCU - Checking	W00234	7/5/2017	12,217.04	Wire Transfer
A	ICCU - Checking	W00237	7/20/2017	12,548.67	Wire Transfer
A	ICCU - Checking	W00240	8/4/2017	12,157.48	Wire Transfer
<b>Vendor INTERNAL REVENUE SERVICE Total:</b>				36,923.19	
<b>Vendor Number: J2CONST J2 Construction</b>					
A	ICCU - Checking	E00244	8/4/2017	333.50	Electronic Payment
<b>Vendor J2 Construction Total:</b>				333.50	
<b>Vendor Number: KELLER Keller Associates, Inc.</b>					
A	ICCU - Checking	005850	7/5/2017	5,950.00	Auto
A	ICCU - Checking	005866	8/4/2017	2,892.25	Auto
<b>Vendor Keller Associates, Inc. Total:</b>				8,842.25	
<b>Vendor Number: KIMANG Kim Anglesey</b>					
A	ICCU - Checking	E00230	7/20/2017	256.80	Electronic Payment
<b>Vendor Kim Anglesey Total:</b>				256.80	
<b>Vendor Number: ZBYERL M605 - NCPERS IDAHO</b>					
A	ICCU - Checking	005855	7/20/2017	48.00	Manual
<b>Vendor M605 - NCPERS IDAHO Total:</b>				48.00	
<b>Vendor Number: MANHAN Manhan Group, LLC</b>					
A	ICCU - Checking	E00220	7/5/2017	962.21	Electronic Payment
A	ICCU - Checking	E00246	8/4/2017	7,512.79	Electronic Payment
<b>Vendor Manhan Group, LLC Total:</b>				8,475.00	
<b>Vendor Number: AMMAN Marcus Amman</b>					
A	ICCU - Checking	E00239	8/4/2017	3,051.00	Electronic Payment
<b>Vendor Marcus Amman Total:</b>				3,051.00	
<b>Vendor Number: WALDIN MARY ANN WALDINGER</b>					
A	ICCU - Checking	E00254	8/4/2017	800.45	Electronic Payment
<b>Vendor MARY ANN WALDINGER Total:</b>				800.45	
<b>Vendor Number: STOLL MATTHEW STOLL</b>					
A	ICCU - Checking	E00222	7/5/2017	145.99	Electronic Payment

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/21/2017 to 8/4/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	E00252	8/4/2017	128.13	Electronic Payment
<b>Vendor MATTHEW STOLL Total:</b>				274.12	
<b>Vendor Number: MCFARLA McFarland Management, LLC</b>					
A	ICCU - Checking	E00232	7/20/2017	7,500.00	Electronic Payment
A	ICCU - Checking	E00247	8/4/2017	6,000.00	Electronic Payment
<b>Vendor McFarland Management, LLC Total:</b>				13,500.00	
<b>Vendor Number: LARSEN Megan Larsen</b>					
A	ICCU - Checking	E00231	7/20/2017	20.00	Electronic Payment
A	ICCU - Checking	E00245	8/4/2017	20.00	Electronic Payment
<b>Vendor Megan Larsen Total:</b>				40.00	
<b>Vendor Number: PETTY MEGAN LARSEN</b>					
A	ICCU - Checking	005862	7/20/2017	122.77	Auto
<b>Vendor MEGAN LARSEN Total:</b>				122.77	
<b>Vendor Number: MILLER O. CARL MILLER</b>					
A	ICCU - Checking	E00248	8/4/2017	828.10	Electronic Payment
<b>Vendor O. CARL MILLER Total:</b>				828.10	
<b>Vendor Number: OFFMAX Office Depot</b>					
A	ICCU - Checking	005851	7/5/2017	336.75	Auto
A	ICCU - Checking	005861	7/20/2017	451.47	Auto
A	ICCU - Checking	005867	8/4/2017	19.04	Auto
<b>Vendor Office Depot Total:</b>				807.26	
<b>Vendor Number: PARAME PARAMETRIX</b>					
A	ICCU - Checking	E00221	7/5/2017	748.75	Electronic Payment
A	ICCU - Checking	E00233	7/20/2017	1,041.25	Electronic Payment
A	ICCU - Checking	E00250	8/4/2017	747.50	Electronic Payment
<b>Vendor PARAMETRIX Total:</b>				2,537.50	
<b>Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT</b>					
A	ICCU - Checking	W00235	7/5/2017	11,284.80	Wire Transfer
A	ICCU - Checking	W00238	7/20/2017	11,264.44	Wire Transfer
A	ICCU - Checking	W00241	8/4/2017	11,403.92	Wire Transfer
<b>Vendor PUBLIC EMPLOYEES RETIREMENT Total:</b>				33,953.16	
<b>Vendor Number: HAUKKAL Rachel Haukkala</b>					
A	ICCU - Checking	E00242	8/4/2017	3,068.25	Electronic Payment
<b>Vendor Rachel Haukkala Total:</b>				3,068.25	
<b>Vendor Number: RAILSTO Rails-To-Trails Conservancy</b>					
A	ICCU - Checking	E00234	7/20/2017	2,200.00	Electronic Payment
<b>Vendor Rails-To-Trails Conservancy Total:</b>				2,200.00	
<b>Vendor Number: SCRIPPS Scripps - Boise</b>					
A	ICCU - Checking	005852	7/5/2017	735.00	Auto
<b>Vendor Scripps - Boise Total:</b>				735.00	
<b>Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE</b>					
A	ICCU - Checking	E00235	7/20/2017	110.00	Electronic Payment
<b>Vendor SHADOW TRACKERS INVESTIGATIVE Total:</b>				110.00	
<b>Vendor Number: SHREDIT Shred-It USA- Boise</b>					
A	ICCU - Checking	005853	7/5/2017	300.00	Auto
A	ICCU - Checking	005868	8/4/2017	60.00	Auto
<b>Vendor Shred-It USA- Boise Total:</b>				360.00	
<b>Vendor Number: TJKM T J K M</b>					
A	ICCU - Checking	E00253	8/4/2017	6,440.00	Electronic Payment
<b>Vendor T J K M Total:</b>				6,440.00	
<b>Vendor Number: LAWS THOMAS LAWS</b>					
A	ICCU - Checking	E00219	7/5/2017	20.00	Electronic Payment

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/21/2017 to 8/4/2017**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor THOMAS LAWS Total:</b>				20.00	
<b>Vendor Number: TREAVA TREASURE VALLEY COFFEE</b>					
A	ICCU - Checking	005854	7/5/2017	43.73	Auto
A	ICCU - Checking	005869	8/4/2017	64.37	Auto
<b>Vendor TREASURE VALLEY COFFEE Total:</b>				108.10	
<b>Vendor Number: VERITA VERITAS</b>					
A	ICCU - Checking	E00236	7/20/2017	7,912.50	Electronic Payment
<b>Vendor VERITAS Total:</b>				7,912.50	
<b>Vendor Number: WESTRO WESTERN TROPHY &amp; ENGRAVING</b>					
A	ICCU - Checking	E00223	7/5/2017	17.30	Electronic Payment
A	ICCU - Checking	E00237	7/20/2017	44.80	Electronic Payment
<b>Vendor WESTERN TROPHY &amp; ENGRAVING Total:</b>				62.10	
<b>Report Total:</b>				<u>269,069.91</u>	

## FINANCE COMMITTEE AGENDA ITEM VI-A DATE: AUGUST 17, 2017

### **Topic: Variance Report for October 1, 2016 – June 30, 2017**

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

COMPASS staff seeks approval of the Variance Report dated October 1, 2016 to June 30, 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 June 30, 2017.

Salaries and fringe expense at 66% are on budget at the end of the third quarter. There were some staff vacancies during the year, but COMPASS is now fully staffed. Salaries and fringe expense is expected to end the year at approximately 90% of budget.

Total direct expenses are at 43% of budget.

- Professional services is under budget for this point at the year, with just thirty percent of the budget expended. Two of the largest projects in this category, the Freight Study and the I-84 Detour Plan are now underway and the funds budgeted in FY2017 for these contracts are expected to be substantially expended by the fiscal year end.
- Approximately \$18,000 of the \$176,000 budgeted for the State Street project is expected to be expended by the end of FY2017. The remaining funds will be carried over to FY2018 and the project will be completed in FY2018 as planned.
- Printing is under budget, but is expected to be fully expended by the end of the fiscal year.

Total indirect expenses are on budget as of June 30, 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 June 30, 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).

KH:ml:nb T:\FY17\900 Operations\Finance\2017 agendaminutes\packets\Aug 17, 2017\1. Variance Report Memo 06-30-17

**COMPASS**

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

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 2,055,445	\$ 1,358,920	66%
Member contributions	832,258	840,518	101%
ID DEQ/ACAQB Awareness	50,000	25,058	50%
I-84 Detour Plan	75,000	72,500	97%
VRT-State Street Grant	176,000		0%
Interest income	4,000	5,087	127%
Modeling revenue	-	4,088	
Orthophotography revenue	-	11,282	
Maps and publications revenue	-	1,738	
Other income (Jamar Refund)	13,180	14,745	
<b>Subtotal, revenues</b>	<b>3,205,883</b>	<b>2,333,937</b>	<b>73%</b>
Staff labor	1,332,171	882,463	66%
Payroll taxes and fringe benefits	559,000	372,247	67%
<b>Subtotal, salaries and fringe expenses</b>	<b>1,891,171</b>	<b>1,254,710</b>	<b>66%</b>
Professional services	875,669	266,637	30%
Equipment purchase	183,325	130,288	71%
Travel education	58,500	42,856	73%
Printing	6,000	-	0%
Other	12,300	10,547	86%
Public involvement	51,100	38,491	75%
Meeting support	9,000	6,881	76%
Legislative services	97,950	63,849	65%
<b>Subtotal, direct expenses</b>	<b>1,293,844</b>	<b>559,548</b>	<b>43%</b>
Professional services	32,500	22,039	68%
Equipment repair	500	-	0%
Travel/education	1,500	-	0%
Publications	1,500	690	46%
COMPASS Memberships	-	3,798	
Employee Professional Memberships	7,000	3,224	46%
Postage	1,000	839	84%
Telephone	11,500	8,226	72%
Building maintenance/association	43,500	43,497	100%
Printing	1,000	1,375	138%
Advertising	2,000	1,210	60%
Audit	16,000	14,000	88%
Insurance	13,000	12,024	92%
Legal services	10,000	2,799	28%
General supplies	7,000	4,018	57%
Computer supplies	21,850	8,954	41%
Computer software/maintenance	23,200	19,948	86%
Commuting incentive	450	100	22%
Vehicle maintenance	1,500	496	33%
Utilities	10,500	8,502	81%
Local travel	1,000	821	82%
Other	1,500	1,492	99%
<b>Subtotal, indirect expenses</b>	<b>208,000</b>	<b>158,051</b>	<b>76%</b>
<b>Total, all expenses</b>	<b>3,393,015</b>	<b>1,972,309</b>	<b>58%</b>
Change in fund balance	(187,132)	361,627	
Beginning fund balance	1,636,770	1,636,770	
<b>Current fund balance</b>	<b>1,449,638</b>	<b>1,998,397</b>	

**COMPASS**

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

As of June 30, 2017, 75% of the fiscal year has passed. Programs that have expended 65% or less of their budgeted dollars are considered under budget. Programs that have expended 85% 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	72,148	51%			142,078	72,148	51%	Under Budget. As of June, a substantial portion of the work to prepare the FY2018 UPWP has been completed. Fewer workdays than budgeted were used to complete that work and this program will end the year under budget.
620	Demographics and Growth Monitoring	Miller	82,175	63,730	78%			82,175	63,730	78%	On Budget.
653	Communication and Education	Luft	134,143	105,354	79%	66,800	45,929	200,943	151,283	75%	On Budget.
661	Long Range Planning	Itkonen	452,976	340,002	75%	381,352	107,745	834,328	447,746	54%	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 the end of the fiscal year.
685	Resource Development/Funding	Tisdale	369,767	286,001	77%	145,922	109,349	515,689	395,350	77%	On Budget.
<b>Subtotal, Projects</b>			<b>1,181,139</b>	<b>867,235</b>	<b>73%</b>	<b>594,074</b>	<b>263,023</b>	<b>1,775,213</b>	<b>1,130,258</b>	<b>64%</b>	
701	General Membership Services	Itkonen	51,324	29,626	58%	-	-	51,324	29,626	58%	Under Budget. Expenditures are directly related to the amount of services requested by member agencies. It is expected that this project will end the year under budget.
702	Air Quality Outreach	Luft	4,545	6,763	149%	45,455	22,780	50,000	29,543	59%	Under Budget. At this time, staff anticipates that this program will be on budget by the end of the fiscal year.
703	General Public Services	Luft	17,609	4,902	28%	-		17,609	4,902	28%	Under Budget. Expenditures are directly related to the amount of services requested by the general public. At this time, it is unlikely that this project will be on budget at the end of the fiscal year.
705	Transportation Liaison Services	Stoll	49,254	26,813	54%	-		49,254	26,813	54%	Under Budget. The effort required through this point in the year has been less than anticipated.
720	State Street Corridor	Larsen	40,794	3,881	10%	176,000		216,794	3,881	2%	Under Budget. The contract is in place and work is underway. Staff anticipates that approximately \$18,500 of the contract will be spent in FY2017, with the remainder carried over to FY2018. The project is expected to be completed in FY2018.
760	Legislative Services	Stoll	54,715	46,519	85%	115,050	77,558	169,765	124,077	73%	On Budget.
761	Growth Incentives	Stoll	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. It is expected to end the fiscal year under budget.
<b>Subtotal, Services</b>			<b>219,772</b>	<b>118,503</b>	<b>54%</b>	<b>336,505</b>	<b>100,338</b>	<b>556,277</b>	<b>218,842</b>	<b>39%</b>	
801	Staff Development	Larsen	93,406	75,463	81%	40,000	28,566	133,406	104,029	78%	On Budget.
820	Committee Support	Larsen	138,488	78,340	57%	2,000	1,477	140,488	79,817	57%	Under Budget. The effort required through this point in the year has been less than anticipated.

**COMPASS**

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

As of June 30, 2017, 75% of the fiscal year has passed. Programs that have expended 65% or less of their budgeted dollars are considered under budget. Programs that have expended 85% 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	
836	Regional Travel Demand Model	Waldinger	145,912	91,140	62%	25,000	10,962	44%	170,912	102,102	60%
838	On-Board Transit Survey	Waldinger	14,615	2,061	14%	56,868		0%	71,483	2,061	3%
842	Congestion Management Process	Mulhall	26,911	12,999	48%	107,997	38,000	35%	134,908	50,999	38%
860	Geographic Information System Maintenance	Adolfson	278,928	167,019	60%	41,700	44,380	106%	320,628	211,399	66%
<b>Subtotal, System Maintenance</b>			<b>698,261</b>	<b>427,023</b>	<b>61%</b>	<b>273,565</b>	<b>123,386</b>	<b>45%</b>	<b>971,826</b>	<b>550,408</b>	<b>57%</b>
990	Direct Operations and Maintenance	Larsen				89,700	72,801	81%	89,700	72,801	81%
<b>Subtotal, Indirect and overhead</b>			<b>-</b>	<b>-</b>		<b>89,700</b>	<b>72,801</b>	<b>81%</b>	<b>89,700</b>	<b>72,801</b>	<b>81%</b>
<b>GRAND TOTAL</b>			<b>2,099,171</b>	<b>1,412,761</b>	<b>67%</b>	<b>1,293,844</b>	<b>559,548</b>	<b>43%</b>	<b>3,393,015</b>	<b>1,972,308</b>	<b>58%</b>

Notes

Under Budget. Budgeted direct expenses are now under contract and the project is expected to end the year on budget.

Under Budget. After lengthy delays from NuStats LLC, staff chose not to use the \$56,868 of direct funds budgeted. These funds have been re-programmed through the Urban Balancing Committee.

Under Budget. The I-84 Detour Plan is under contract. It is expected that all direct dollars will be spent by year end.

Under Budget. Staff vacancies led to this project being under budget. Although COMPASS is now fully staffed, it is expected that this project will end the year under budget.

On Budget.

**COMPASS****Balance Sheet - June 30, 2017**

	9/30/2016	6/30/2017
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,536,010	\$ 1,669,194
Accounts Receivable	435,991	367,894
Prepaid Expenses	13,563	
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,985,564</u></b>	<b><u>\$ 2,037,088</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	245,774	79
Accrued Payroll Liabilities	85,123	21,089
Deferred Revenue	17,897	17,897
	<hr/>	<hr/>
<b>Subtotal, liabilities</b>	<b>348,794</b>	<b>39,065</b>
<b><u>FUND BALANCE</u></b>		
Nonspendable: Prepaid Expenses	13,563	-
Assigned To: Set-Aside for Grant Implementation Program	63,919	21,212
Assigned To: Set-Aside for Future Orthophotography Costs	65,000	-
Unassigned	1,494,288	1,976,811
	<hr/>	<hr/>
<b>Subtotal, fund balance</b>	<b>1,636,770</b>	<b>1,998,023</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 1,985,564</u></b>	<b><u>\$ 2,037,088</u></b>

**Cash Summary - June 30, 2017**

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Money Market Checking	0.25%	\$ 25,670
ID Central Credit Union Share Savings	0.10%	25
ID Central Credit Union Premium Money Market Savings	0.25%	189,100
Zion's Bank Money Market Account	0.42%	251,391
Local Government Investment Pool	0.98%	700,490
Sunwest Bank	0.35%	251,881
Bank of the Cascades	0.15%	250,438
Petty Cash	n/a	200
	<hr/>	<hr/>
<b>Total Cash Balance</b>		<b><u>\$ 1,669,194</u></b>