

**FINANCE COMMITTEE MEETING
AUGUST 27, 2020— 12:00 PM
COMPASS - 2ND FLOOR LARGE CONFERENCE ROOM
700 NE 2ND STREET, SUITE 200
MERIDIAN, IDAHO**

ZOOM CONFERENCE CALL

Facebook Live Streaming - <https://www.facebook.com/COMPASSIdaho>

Committee members are encouraged to participate in the meeting via Zoom conference call. Others may watch the meeting via Live Streaming on Facebook. The 2nd floor conference room is open for in-person attendance, but has limited capacity for physical distancing; for the health and safety of all participants, virtual participation is encouraged. In-person attendees are asked to maintain physical distance and are required to wear a mask at all times in the COMPASS building.

Individuals that intend to attend the meeting in person should RSVP to Hailey Townsend at htownsend@compassidaho.org or 208-475-2232.

Written comments may be submitted by email to info@compassidaho.org. Comments can also be left by voicemail. Please call 208-475-2229 to record comments. Commenters must provide their name for the record. Comments identified by name that are received by 10:00 am on August 27, 2020, will be provided to the Committee members and read into the record during the meeting.

****AGENDA****

I. CALL TO ORDER

II. OPEN DISCUSSION/ANNOUNCEMENTS

III. CONSENT AGENDA

Page 3 ***A. Approve July 16, 2020, Finance Committee Meeting Minutes**

IV. INFORMATION/DISCUSSION ITEM

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

V. ACTION ITEMS

A. Approve FY2020 Audit Process

Page 8 ***B. Approve Variance Report for October 1, 2019 – June 30, 2020**

VI. OTHER

A. Next Meeting: December 3, 2020

VII. ADJOURNMENT

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

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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FINANCE COMMITTEE MEETING JULY 16, 2020 ZOOM CONFERENCE CALL

****MINUTES****

ATTENDEES: Jay Gibbons, Commissioner, Canyon Highway District #4, via telephone
Debbie Kling, Mayor, City of Nampa, **Chair**, via telephone
Diana Lachiondo, Commissioner, Ada County, via telephone
Mary May, Commissioner, Ada County Highway District, via telephone
Garret Nancolas, Mayor, City of Caldwell, **Vice Chair**, via telephone
Jimmy Hallyburton for Holli Woodings, Councilmember, Boise, via telephone

MEMBERS ABSENT: Pam White, Commissioner, Canyon County

OTHERS PRESENT: Meg Larsen, Community Planning Association, via telephone
Amy Luft, Community Planning Association, via telephone
Matt Stoll, Community Planning Association, via telephone

CALL TO ORDER:

Chair Debbie Kling called the meeting to order at 12:02 p.m.

OPEN DISCUSSION/ANNOUNCEMENTS

None.

CONSENT AGENDA

A. Approve June 18, 2020, Finance Committee Meeting Minutes

Jay Gibbons moved and Mary May seconded approval of the Consent Agenda as presented. Motion passed unanimously.

INFORMATION/DISCUSSION ITEM

A. Review Report of Disbursements Made in the Reporting Period

The Report of Disbursements made in the reporting period, June 11, 2020, to July 3, 2020, was provided in the packet for information.

ACTION ITEM

A. Recommend COMPASS Board of Directors' Approval of the FY2021 Unified Planning Work Program and Budget (UPWP)

Meg Larsen presented the FY2021 Unified Planning Work Program and Budget.

After discussion, **Garret Nancolas moved and Diana Lachiondo seconded to recommend COMPASS Board of Directors' approval of the FY2021 Unified Planning Work Program and Budget as presented. Motion passed unanimously.**

ADJOURNMENT

Chair Debbie Kling adjourned the meeting at 12:15 p.m.

Approved this 27th day of August 2020.

**By: _____
Debbie Kling, Chair**

Attest:

**By: _____
Garret Nancolas, Vice Chair**

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Check History Report
Sorted By Vendor Name
Activity From: 7/4/2020 to 8/5/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor Number: ACDS ACDS, Inc.					
A	ICCU - Checking	006590	7/20/2020	2,400.00	Auto
				Vendor ACDS, Inc. Total:	2,400.00
Vendor Number: BOICHA BOISE AREA CHAMBER OF COMMERCE					
A	ICCU - Checking	E00762	7/20/2020	1,950.00	Electronic Payment
				Vendor BOISE AREA CHAMBER OF COMMERCE Total:	1,950.00
Vendor Number: ZBOIMUN Boise Municipal Health Care					
A	ICCU - Checking	E00777	8/5/2020	23,992.32	Electronic Payment
				Vendor Boise Municipal Health Care Total:	23,992.32
Vendor Number: BSURADI Boise State Public Radio					
A	ICCU - Checking	006591	7/20/2020	900.00	Auto
				Vendor Boise State Public Radio Total:	900.00
Vendor Number: CATALYS Catalyst Incorporated					
A	ICCU - Checking	E00763	7/20/2020	10,352.50	Electronic Payment
				Vendor Catalyst Incorporated Total:	10,352.50
Vendor Number: ZCOLON COLONIAL LIFE & ACCIDENT					
A	ICCU - Checking	006588	7/20/2020	169.32	Manual
				Vendor COLONIAL LIFE & ACCIDENT Total:	169.32
Vendor Number: CUMUBOI Cumulus - Boise					
A	ICCU - Checking	006592	7/20/2020	2,799.30	Auto
				Vendor Cumulus - Boise Total:	2,799.30
Vendor Number: FLEXTE FLEXTECHS, LLC					
A	ICCU - Checking	E00764	7/20/2020	1,514.15	Electronic Payment
				Vendor FLEXTECHS, LLC Total:	1,514.15
Vendor Number: ZHARTF HARTFORD					
A	ICCU - Checking	006589	7/20/2020	836.00	Manual
				Vendor HARTFORD Total:	836.00
Vendor Number: IDPOWE IDAHO POWER CO.					
A	ICCU - Checking	006594	7/20/2020	609.20	Auto
				Vendor IDAHO POWER CO. Total:	609.20
Vendor Number: IDPRES IDAHO PRESS-TRIBUNE					
A	ICCU - Checking	006595	7/20/2020	1,179.36	Auto
				Vendor IDAHO PRESS-TRIBUNE Total:	1,179.36
Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION					
A	ICCU - Checking	W00447	7/20/2020	3,973.00	Wire Transfer
				Vendor IDAHO STATE TAX COMMISSION Total:	3,973.00
Vendor Number: INTMOU INTERMOUNTAIN GAS CO.					
A	ICCU - Checking	006596	7/20/2020	27.77	Auto
				Vendor INTERMOUNTAIN GAS CO. Total:	27.77
Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE					
A	ICCU - Checking	W00445	7/20/2020	14,988.70	Wire Transfer
A	ICCU - Checking	W00448	8/5/2020	16,081.35	Wire Transfer
				Vendor INTERNAL REVENUE SERVICE Total:	31,070.05
Vendor Number: HOLMES KEITH HOLMES					
A	ICCU - Checking	E00765	7/20/2020	370.10	Electronic Payment
				Vendor KEITH HOLMES Total:	370.10
Vendor Number: KITTELS Kittelson & Associates, Inc.					
A	ICCU - Checking	E00766	7/20/2020	5,195.90	Electronic Payment
				Vendor Kittelson & Associates, Inc. Total:	5,195.90
Vendor Number: KTVB.CO KTVB.COM					
A	ICCU - Checking	006597	7/20/2020	150.53	Auto

Check History Report
Sorted By Vendor Name
Activity From: 7/4/2020 to 8/5/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Vendor KTVB.COM Total:				150.53	
Vendor Number: SCRIPPS Lotus Boise Corp					
A	ICCU - Checking	E00768	7/20/2020	1,992.00	Electronic Payment
A	ICCU - Checking	E00773	8/5/2020	814.00	Electronic Payment
Vendor Lotus Boise Corp Total:				2,806.00	
Vendor Number: STOLL MATTHEW STOLL					
A	ICCU - Checking	E00774	8/5/2020	105.21	Electronic Payment
Vendor MATTHEW STOLL Total:				105.21	
Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)					
A	ICCU - Checking	006587	7/20/2020	48.00	Manual
Vendor NCPERS Group Life Ins. (M605) Total:				48.00	
Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS					
A	ICCU - Checking	E00767	7/20/2020	568.75	Electronic Payment
Vendor NEIGHBORHOOD ALL STARS Total:				568.75	
Vendor Number: OFFMAX Office Depot					
A	ICCU - Checking	006598	7/20/2020	62.58	Auto
Vendor Office Depot Total:				62.58	
Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT					
A	ICCU - Checking	W00446	7/20/2020	19,000.45	Wire Transfer
A	ICCU - Checking	W00449	8/5/2020	20,096.43	Wire Transfer
Vendor PUBLIC EMPLOYEES RETIREMENT Total:				39,096.88	
Vendor Number: RADIO R Radio Rancho					
A	ICCU - Checking	006599	7/20/2020	2,884.50	Auto
Vendor Radio Rancho Total:				2,884.50	
Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE					
A	ICCU - Checking	E00769	7/20/2020	50.00	Electronic Payment
Vendor SHADOW TRACKERS INVESTIGATIVE Total:				50.00	
Vendor Number: STATEI STATE OF IDAHO					
A	ICCU - Checking	006600	7/20/2020	166.43	Auto
Vendor STATE OF IDAHO Total:				166.43	
Vendor Number: SYRINGA Syringa Networks, LLC					
A	ICCU - Checking	E00775	8/5/2020	929.79	Electronic Payment
Vendor Syringa Networks, LLC Total:				929.79	
Vendor Number: IDASTA THE IDAHO STATESMAN					
A	ICCU - Checking	006593	7/20/2020	953.83	Auto
Vendor THE IDAHO STATESMAN Total:				953.83	
Vendor Number: TOWNSQU Townsquare Digital					
A	ICCU - Checking	006601	7/20/2020	2,042.00	Auto
Vendor Townsquare Digital Total:				2,042.00	
Vendor Number: VRT Valley Regional Transit					
A	ICCU - Checking	E00776	8/5/2020	5,020.00	Electronic Payment
Vendor Valley Regional Transit Total:				5,020.00	
Vendor Number: VERITA VERITAS					
A	ICCU - Checking	E00770	7/20/2020	7,912.50	Electronic Payment
Vendor VERITAS Total:				7,912.50	
Vendor Number: WALKER Walker Consultants					
A	ICCU - Checking	E00771	7/20/2020	7,636.60	Electronic Payment
Vendor Walker Consultants Total:				7,636.60	
Vendor Number: WESTRO WESTERN TROPHY & ENGRAVING					
A	ICCU - Checking	E00772	7/20/2020	32.05	Electronic Payment
Vendor WESTERN TROPHY & ENGRAVING Total:				32.05	

Check History Report
Sorted By Vendor Name
Activity From: 7/4/2020 to 8/5/2020

Community Planning Association (CPA)

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
Report Total:				<u>157,804.62</u>	

FINANCE COMMITTEE AGENDA ITEM V-B

Date: AUGUST 27, 2020

Topic: Variance Report for October 1, 2019 – June 30, 2020

Request/Recommendation:

COMPASS staff seeks approval of the Variance Report dated October 1, 2019 to June 30, 2020.

Background/Summary:

The Variance Report (attached) is used to report actual financial results compared to Revision 2 of the FY2020 Unified Planning Work Program and Budget (UPWP), 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, 2020.

Revenue from member contributions is at 100% reflecting billings for all four quarters. Revenues from the management fee charged to Air Quality Board are at 96% of the budget.

Salaries and fringe expenses, at 71%, are on budget at the end of the third quarter. Revision 2 of the UPWP included authorization for an additional modeler for the COMPASS staff. A person has been hired for this position and started on July 27. Salary and fringe expenses are expected to end the year at about 96% of budget.

Total direct expenses are at 35% of budget overall, excluding the Carry Forward line item.

- For Professional Services staff expects true savings against budget to be approximately \$43,000 by year end. These savings are attributable to unspent budget for speaker fees in the COMPASS education series program, unspent budget in the *Communities in Motion 2050* project for survey software, and unspent budget for the completed update to the Transportation System Management and Operations plan.
- Given travel and meeting restrictions related to the public health crisis, travel and education expenditures are expected to end the year well under budget, with approximately \$40,000 of the \$59,660 total budget in this category unspent.
- The Tools of the Trade conference, and COMPASS' sponsorship of it, were canceled, so the Other line item is expected to end the year about \$10,000 under budget.
- Remaining line items within Direct Expenses are expected to end the year at budgeted levels.

Total indirect expenses at 72% are on budget. As in prior years, some indirect expense line items spend out early in the fiscal year. Staff anticipates that indirect expenses will end the year at about 90% of budget. Telephone expense will end the year over budget, as the COMPASS

internet was upgraded during the year, but this overage is more than offset by savings in computer supplies, software, employee membership, and legal expenses.

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 percent or more below budget for this point in the year. Items highlighted in yellow are 10 percent 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, 2020. 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: Variance Report
- 2) For detailed information contact: Meg Larsen at 208-475-2228 or mlarsen@compassidaho.org.

COMPASS

FY2020 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES

	Budget	Actual	% of Budget Earned or Expended
Grant revenue	\$ 2,400,229	1,160,652	48%
Member contributions	923,037	923,037	100%
ID DEQ/ACAQB Awareness	50,000	20,207	40%
Air Quality Operations - Management Fee	64,738	62,240	96%
Orthophotography Project - Participants	83,333		0%
City of Boise - Project Development	9,839		0%
Interest income	24,000	21,676	90%
Orthophotography Revenue - Sales	-	25,213	
Modeling revenue	-	10,087	
Maps and publications revenue	-	114	
ITD - I-84 Corridor Operations Plan	150,000	150,000	
ACHD Park and Ride Study	85,000		
Other income	-	1,543	
Subtotal, revenues	3,790,176	2,374,769	63%
Staff labor	1,366,387	971,021	71%
Payroll taxes and fringe benefits	604,356	423,153	70%
Subtotal, salaries and fringe expenses	1,970,743	1,394,174	71%
Professional services	1,025,991	408,625	40%
Equipment purchase	96,640	77,116	80%
Travel/education	59,600	11,901	20%
Printing	600	-	0%
Other	23,600	12,102	51%
Public involvement	124,500	64,723	52%
Meeting support	9,000	4,791	53%
Legislative services	102,950	72,342	70%
Carry Forward	401,394	-	0%
Subtotal, direct expenses	1,844,275	651,601	35%
Professional services	30,000	21,146	70%
Equipment repair	200	-	0%
Publications	1,000	1,734	173%
Employee professional memberships	7,500	2,689	36%
Postage	750	411	55%
Telephone	11,500	12,891	112%
Building maintenance/association	54,000	55,128	102%
Printing	1,000	1,304	130%
Advertising	1,000	401	40%
Audit	15,000	15,200	101%
Insurance	13,000	6,615	51%
Legal services	5,000	413	8%
General supplies	6,000	3,190	53%
Computer supplies	15,000	6,889	46%
Computer software/maintenance	25,000	11,776	47%
Vehicle maintenance	1,000	808	81%
Utilities	10,000	5,749	57%
Local travel	1,500	871	58%
Other	5,000	155	3%
Subtotal, indirect expenses	203,450	147,370	72%
Total, all expenses	4,018,468	2,193,145	55%
Change in fund balance	(228,293)	181,624	
Beginning fund balance	2,041,762	2,041,762	
Current fund balance	\$ 1,813,469	2,223,386	

COMPASS
FY2020 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of June 30, 2020, 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	77,631	47,278	61%			77,631	47,278	61%	Under Budget. Staff expects that this project will be under budget by the end of the fiscal year.	
620	Demographics and Growth Monitoring	Miller	154,264	91,986	60%	52,500	45,308	206,764	137,293	66%	On Budget.	
653	Communication and Education	Luft	104,605	86,085	82%	35,600	1,874	140,205	87,959	63%	Under Budget. Staff time spent on this project is on budget. Due to restrictions caused by COVID-19 it is expected there will be unspent direct dollars at the end of the fiscal year.	
661	Long-Range Planning	Itkonen	443,526	339,043	76%	688,151	139,700	1,131,677	478,743	42%	Under Budget. Staff time spent on this project is on budget. Approximately \$176,000 of budgeted direct dollars are for expenditures in fiscal year 2021. With the exception of the \$176,000, staff anticipates that most of the direct dollars will be spent by the end of fiscal year 2020.	
685	Resource Development/Funding		385,504	259,966	67%	152,339	92,931	537,843	352,898	66%	On Budget.	
Subtotal, Projects			1,165,530	824,358	71%	928,590	279,812	30%	2,094,120	1,104,170	53%	
701	General Membership Services	Itkonen	110,592	48,811	44%			110,592	48,811	44%	Under Budget. Expenditures are directly related to the amount of services requested by member agencies.	
702	Air Quality Outreach	Luft	4,545	1,942	43%	45,455	18,370	50,000	20,312	41%	Under Budget. Staff anticipates the funds budgeted for this project will be fully expended by the end of the fiscal year.	
703	General Public Services	Luft	8,981	17,063	190%	-		8,981	17,063	190%	Over Budget. Expenditures are directly related to the amount of services requested by the general public.	
704	Air Quality Operations	ML	64,738	86,252	133%	-		64,738	86,252	133%	Over Budget. More time was used in the initial transition of operations to COMPASS than was estimated. Staff anticipates that staff time charged to this project will taper off in the fourth quarter but will still be over budget at the end of the fiscal year.	
705	Transportation Liaison Services	Stoll	47,789	30,150	63%	-		47,789	30,150	63%	Under Budget. Due to restrictions cause by COVID-19 it is expected there will be unspent labor dollars at the end of the fiscal year.	
760	Legislative Services	Stoll	60,087	49,664	83%	115,050	70,883	175,137	120,547	69%	On Budget.	
761	Growth Incentives	Stoll	3,848	-	0%	-		3,848	-	0%	Under Budget. The Blueprint for Good Growth Board has not requested any work for the period of October 1, 2019 through June 30, 2020.	
Subtotal, Services			300,580	233,881	78%	160,505	89,253	56%	461,085	323,135	70%	
801	Staff Development	Larsen	72,109	24,312	34%	40,000	3,829	112,109	28,141	25%	Under Budget. Due to travel and meeting restrictions it is expected that this project will be well under budget at the end of the fiscal year.	
820	Committee Support	Larsen	141,010	107,972	77%	2,000	744	143,010	108,716	76%	Over Budget. This project is slightly over budget at the end of the third quarter. Staff expects that it will on budget at the end of the fiscal year.	
836	Regional Travel Demand Model	Waldinger	133,917	72,471	54%	25,200	4,200	159,117	76,671	48%	Under Budget.	

COMPASS
FY2020 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES

As of June 30, 2020, 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	
838	Travel Survey Data Collection	Waldinger	15,393		0%	150,000		0%	165,393	-	0%	Under Budget. This project has been moved to FY2021 when traffic patterns might return to normal.
842	Congestion Management Process	Mulhall	65,420	78,280	120%	211,947	52,442	25%	277,367	130,722	47%	Over Budget. Labor is over budget but work for the year is substantially complete. \$150,000 of the budgeted direct dollars are scheduled for work in fiscal year 2021.
860	Geographic Information System Maintenance	Adolfson	280,234	200,269	71%	250,333	155,260	62%	530,567	355,529	67%	On Budget.
Subtotal, System Maintenance			708,083	483,305	68%	679,480	216,474	32%	1,387,563	699,779	50%	
990	Direct Operations and Maintenance	Larsen				75,700	66,061	87%	75,700	66,061	87%	Over Budget. One time costs for the renewal of software licenses were charged in the first quarter. Staff anticipates this project will on budget by the end of the fiscal year.
Subtotal, Indirect and overhead			-	-		75,700	66,061	87%	75,700	66,061	87%	
GRAND TOTAL			2,174,193	1,541,544	71%	1,844,275	651,601	35%	4,018,468	2,193,145	55%	

COMPASS**Balance Sheet - June 30, 2020**

	<u>9/30/2019</u>	<u>6/30/2020</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	1,869,292	2,043,828
Accounts Receivable	443,902	233,192
Prepaid Expenses	5,440	3,582
	<hr/>	<hr/>
TOTAL ASSETS	<u>2,318,634</u>	<u>2,280,602</u>
<u>LIABILITIES</u>		
Accounts Payable	144,847	244
Accrued Payroll Liabilities	121,248	54,523
Deferred Revenue	10,775	2,449
	<hr/>	<hr/>
Subtotal, liabilities	276,870	57,216
<u>FUND BALANCE</u>		
Nonspendable: Prepaid Expenses	5,440	3,582
Assigned To: Set-Aside for Matching Funds for CIM 2050	34,341	34,021
Assigned To: Set-Aside for Matching funds for Treasure Valley ITS Plan	4,547	-
Assigned To: Set-Aside for CIM Implementation Grant Program	62,000	45,900
Assigned To: Set-Aside for Orthophotography Cost	210,632	85,632
Assigned To: Set-Aside for FY20 Revenue Shortfall	55,675	55,675
Unassigned	1,669,129	1,998,576
	<hr/>	<hr/>
Subtotal, fund balance	2,041,764	2,223,386
	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	<u>2,318,634</u>	<u>2,280,602</u>

Cash & Investment Summary - June 30, 2020

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
Petty Cash	n/a	200
ID Central Credit Union Share Savings	0.00%	25
ID Central Credit Union Money Market Checking	0.10%	62,814
ID Central Credit Union Premium Money Market Savings	0.20%	50,000
Local Government Investment Pool	0.86%	1,281,806
ID Central Credit Union 60 Month CD	2.48%	185,393
Banner Bank 36 Month CD #8093	1.20%	154,530
Banner Bank 60 Month CD #8069	1.20%	154,530
Banner Bank 60 Month CD #8101	1.87%	154,530
		<hr/>
Total Cash Balance		<u>2,043,828</u>