



**FINANCE COMMITTEE MEETING  
AUGUST 23, 2018 — 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 July 19, 2018, 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 FY2018 Audit Process

Page 8 \*B. Approve Variance Report for October 1, 2017 – June 30, 2018

**VII. OTHER**

A. Next Meeting: November 29, 2018

**VIII. 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.*

T:\FY18\900 Operations\Finance\FY2018 agendaminutes\agenda08232018.docx

**ITEM IV-A**

**FINANCE COMMITTEE MEETING  
JULY 19, 2018  
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  
Garret Nancolas, Mayor, City of Caldwell, **Chair**  
Jim Tibbs, Commissioner, Ada County  
Pam White, Commissioner, Canyon County
- MEMBERS ABSENT:** Rebecca Arnold, Commissioner, Ada County Highway District  
Debbie Kling, Mayor, City of Nampa
- OTHERS PRESENT:** Nancy Brecks, Community Planning Association  
Keith Holmes, Community Planning Association  
Megan Larsen, Community Planning Association  
Amy Luft, Community Planning Association  
Matt Stoll, Community Planning Association

**CALL TO ORDER:**

Chair Garret Nancolas called the meeting to order at 12:01 p.m.

**AGENDA ADDITIONS/CHANGES**

None.

**OPEN DISCUSSION/ANNOUNCEMENTS**

None.

**CONSENT AGENDA**

- A. Approve March 22, 2018, Finance Committee Meeting Minutes**

Jim Tibbs moved and Jay Gibbons 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 the Report of Disbursements made in the reporting period March 6, 2018 to June 5, 2018, is provided in the packet for information.

## **ACTION ITEMS**

### **A. Approve Variance Report: October 1, 2017 – March 31, 2018**

Megan Larsen reviewed the Variance Report for October 1, 2017 - March 31, 2018.

After discussion, **John Evans moved and Pam White seconded approval of the Variance Report for October 1, 2017 – March 31, 2018, as presented. Motion passed unanimously.**

### **B. Recommend COMPASS Board of Directors' Approval of the FY2019 Unified Planning Work Program and Budget**

Megan Larsen reviewed the FY2019 Unified Planning Work Program and Budget.

Chair Nancolas asked staff to send a letter to City of Boise expressing the Finance Committee's appreciation that COMPASS was allowed to join the Boise Municipal Health Care Trust.

After discussion, **John Evans moved and Jay Gibbons seconded to recommend COMPASS Board of Directors' approval of the FY2019 Unified Planning Work Program and Budget as presented. Motion passed unanimously.**

## **ADJOURNMENT**

**John Evans moved and Pam White seconded adjournment at 12:28 p.m. Motion passed unanimously.**

**Approved this 23rd day of August 2018.**

**By: \_\_\_\_\_**  
**Garret L. Nancolas, Chair**

**Attest:**

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

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/6/2018 to 8/3/2018**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: AGENCY AGENCY PRESS</b>					
A	ICCU - Checking	E00432	8/3/2018	215.00	Electronic Payment
				<b>Vendor AGENCY PRESS Total:</b>	215.00
<b>Vendor Number: INTEGR Allstream</b>					
A	ICCU - Checking	006084	6/20/2018	873.46	Auto
A	ICCU - Checking	006110	7/20/2018	873.46	Auto
				<b>Vendor Allstream Total:</b>	1,746.92
<b>Vendor Number: LUFT AMY LUFT</b>					
A	ICCU - Checking	E00412	6/20/2018	92.43	Electronic Payment
				<b>Vendor AMY LUFT Total:</b>	92.43
<b>Vendor Number: ZBOIMUN Boise Municipal Health Care</b>					
A	ICCU - Checking	E00425	7/5/2018	21,552.14	Electronic Payment
A	ICCU - Checking	E00439	8/3/2018	17,888.75	Electronic Payment
				<b>Vendor Boise Municipal Health Care Total:</b>	39,440.89
<b>Vendor Number: CROWLEY Brian Crowley</b>					
A	ICCU - Checking	E00433	8/3/2018	144.72	Electronic Payment
				<b>Vendor Brian Crowley Total:</b>	144.72
<b>Vendor Number: CATALYS Catalyst Incorporated</b>					
A	ICCU - Checking	E00417	7/5/2018	6,975.00	Electronic Payment
				<b>Vendor Catalyst Incorporated Total:</b>	6,975.00
<b>Vendor Number: ZCOLON COLONIAL LIFE &amp; ACCIDENT</b>					
A	ICCU - Checking	006080	6/20/2018	17.32	Manual
A	ICCU - Checking	006103	7/20/2018	17.32	Manual
				<b>Vendor COLONIAL LIFE &amp; ACCIDENT Total:</b>	34.64
<b>Vendor Number: CPSC CPCS Transcom, Inc.</b>					
A	ICCU - Checking	E00418	7/5/2018	26,030.62	Electronic Payment
				<b>Vendor CPCS Transcom, Inc. Total:</b>	26,030.62
<b>Vendor Number: ECONOM ECONOMIC DEV. RESEARCH GRP</b>					
A	ICCU - Checking	E00406	6/20/2018	1,760.16	Electronic Payment
				<b>Vendor ECONOMIC DEV. RESEARCH GRP Total:</b>	1,760.16
<b>Vendor Number: EIDEBA EideBailly</b>					
A	ICCU - Checking	006105	7/20/2018	87.50	Auto
				<b>Vendor EideBailly Total:</b>	87.50
<b>Vendor Number: FLEXTE FLEXTECHS, LLC</b>					
A	ICCU - Checking	E00407	6/20/2018	1,466.25	Electronic Payment
A	ICCU - Checking	E00419	7/5/2018	340.00	Electronic Payment
A	ICCU - Checking	E00426	7/20/2018	2,210.00	Electronic Payment
				<b>Vendor FLEXTECHS, LLC Total:</b>	4,016.25
<b>Vendor Number: NANCOLA Garret Nancolas</b>					
A	ICCU - Checking	006087	6/20/2018	1,758.06	Auto
				<b>Vendor Garret Nancolas Total:</b>	1,758.06
<b>Vendor Number: ZHARTF HARTFORD</b>					
A	ICCU - Checking	006081	6/20/2018	616.22	Manual
A	ICCU - Checking	006104	7/20/2018	552.02	Manual
				<b>Vendor HARTFORD Total:</b>	1,168.24
<b>Vendor Number: HAWLEY HAWLEY TROXELL ENNIS &amp; HAWLEY</b>					
A	ICCU - Checking	006092	7/5/2018	69.00	Auto
A	ICCU - Checking	006106	7/20/2018	1,725.00	Auto
				<b>Vendor HAWLEY TROXELL ENNIS &amp; HAWLEY Total:</b>	1,794.00
<b>Vendor Number: HISPAN HISPANIC CULTURAL CENTER OF ID</b>					
A	ICCU - Checking	006114	8/3/2018	165.00	Auto

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/6/2018 to 8/3/2018**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor HISPANIC CULTURAL CENTER OF ID Total:</b>				165.00	
<b>Vendor Number: HUGOS HUGO'S DELI</b>					
A	ICCU - Checking	E00408	6/20/2018	38.40	Electronic Payment
A	ICCU - Checking	E00434	8/3/2018	79.28	Electronic Payment
<b>Vendor HUGO'S DELI Total:</b>				117.68	
<b>Vendor Number: MULHALL Hunter Mulhall</b>					
A	ICCU - Checking	E00437	8/3/2018	144.72	Electronic Payment
<b>Vendor Hunter Mulhall Total:</b>				144.72	
<b>Vendor Number: ZIDDOE ID. STATE DEPT. OF EMPLOYMENT</b>					
A	ICCU - Checking	W00307	7/5/2018	1,134.45	Wire Transfer
<b>Vendor ID. STATE DEPT. OF EMPLOYMENT Total:</b>				1,134.45	
<b>Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION</b>					
A	ICCU - Checking	006093	7/5/2018	2,906.73	Auto
A	ICCU - Checking	006115	8/3/2018	3,926.18	Auto
<b>Vendor IDAHO CENTRAL CREDIT UNION Total:</b>				6,832.91	
<b>Vendor Number: IDPOWE IDAHO POWER CO.</b>					
A	ICCU - Checking	006094	7/5/2018	711.42	Auto
A	ICCU - Checking	006107	7/20/2018	775.65	Auto
<b>Vendor IDAHO POWER CO. Total:</b>				1,487.07	
<b>Vendor Number: IDPRES IDAHO PRESS-TRIBUNE</b>					
A	ICCU - Checking	006082	6/20/2018	1,238.33	Auto
A	ICCU - Checking	006108	7/20/2018	334.15	Auto
<b>Vendor IDAHO PRESS-TRIBUNE Total:</b>				1,572.48	
<b>Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION</b>					
A	ICCU - Checking	W00304	6/28/2018	4,455.00	Wire Transfer
A	ICCU - Checking	W00310	7/20/2018	3,011.00	Wire Transfer
<b>Vendor IDAHO STATE TAX COMMISSION Total:</b>				7,466.00	
<b>Vendor Number: IDSTAT IDAHO STATESMAN</b>					
A	ICCU - Checking	006083	6/20/2018	1,375.54	Auto
A	ICCU - Checking	006109	7/20/2018	384.00	Auto
<b>Vendor IDAHO STATESMAN Total:</b>				1,759.54	
<b>Vendor Number: IMPULSE IMpulse, A TureTone Inc. Company</b>					
A	ICCU - Checking	E00409	6/20/2018	100.00	Electronic Payment
A	ICCU - Checking	E00427	7/20/2018	100.00	Electronic Payment
<b>Vendor IMpulse, A TureTone Inc. Company Total:</b>				200.00	
<b>Vendor Number: INNOVAT Innovative Data Acquisitions, LLC</b>					
A	ICCU - Checking	E00420	7/5/2018	8,000.00	Electronic Payment
<b>Vendor Innovative Data Acquisitions, LLC Total:</b>				8,000.00	
<b>Vendor Number: INTMOU INTERMOUNTAIN GAS CO.</b>					
A	ICCU - Checking	006085	6/20/2018	23.91	Auto
A	ICCU - Checking	006111	7/20/2018	11.59	Auto
<b>Vendor INTERMOUNTAIN GAS CO. Total:</b>				35.50	
<b>Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE</b>					
A	ICCU - Checking	W00301	6/20/2018	12,175.98	Wire Transfer
A	ICCU - Checking	W00303	6/28/2018	1,106.35	Wire Transfer
A	ICCU - Checking	W00305	7/5/2018	12,077.19	Wire Transfer
A	ICCU - Checking	W00308	7/20/2018	11,720.40	Wire Transfer
A	ICCU - Checking	W00311	8/3/2018	12,023.37	Wire Transfer
<b>Vendor INTERNAL REVENUE SERVICE Total:</b>				49,103.29	
<b>Vendor Number: RUSSELL JANET RUSSELL</b>					
A	ICCU - Checking	E00422	7/5/2018	27.47	Electronic Payment
A	ICCU - Checking	E00438	8/3/2018	18.31	Electronic Payment

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/6/2018 to 8/3/2018**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor JANET RUSSELL Total:</b>				45.78	
<b>Vendor Number: JUBENG JUB Engineers, Inc.</b>					
A	ICCU - Checking	E00410	6/20/2018	22,963.38	Electronic Payment
<b>Vendor JUB Engineers, Inc. Total:</b>				22,963.38	
<b>Vendor Number: KTVB.CO KTVB.COM</b>					
A	ICCU - Checking	006086	6/20/2018	3,578.33	Auto
A	ICCU - Checking	006095	7/5/2018	1.80	Auto
<b>Vendor KTVB.COM Total:</b>				3,580.13	
<b>Vendor Number: L2DATA L2 Data Collections, Inc.</b>					
A	ICCU - Checking	E00411	6/20/2018	6,000.00	Electronic Payment
<b>Vendor L2 Data Collections, Inc. Total:</b>				6,000.00	
<b>Vendor Number: ZBYERL M605 - NCPERS IDAHO</b>					
A	ICCU - Checking	006079	6/20/2018	48.00	Manual
A	ICCU - Checking	006102	7/20/2018	32.00	Manual
<b>Vendor M605 - NCPERS IDAHO Total:</b>				80.00	
<b>Vendor Number: MANHAN Manhan Group, LLC</b>					
A	ICCU - Checking	E00428	7/20/2018	4,800.00	Electronic Payment
<b>Vendor Manhan Group, LLC Total:</b>				4,800.00	
<b>Vendor Number: STOLL MATTHEW STOLL</b>					
A	ICCU - Checking	E00415	6/20/2018	226.04	Electronic Payment
A	ICCU - Checking	E00430	7/20/2018	127.98	Electronic Payment
<b>Vendor MATTHEW STOLL Total:</b>				354.02	
<b>Vendor Number: PETTY MEGAN LARSEN</b>					
A	ICCU - Checking	006097	7/5/2018	176.25	Auto
<b>Vendor MEGAN LARSEN Total:</b>				176.25	
<b>Vendor Number: MIG Moore Iacofano Goltsman, Inc.</b>					
A	ICCU - Checking	E00421	7/5/2018	16,714.36	Electronic Payment
A	ICCU - Checking	E00435	8/3/2018	24,385.43	Electronic Payment
<b>Vendor Moore Iacofano Goltsman, Inc. Total:</b>				41,099.79	
<b>Vendor Number: NEIGHB NEIGHBORHOOD ALL STARS</b>					
A	ICCU - Checking	E00413	6/20/2018	1,117.50	Electronic Payment
A	ICCU - Checking	E00429	7/20/2018	1,335.00	Electronic Payment
<b>Vendor NEIGHBORHOOD ALL STARS Total:</b>				2,452.50	
<b>Vendor Number: MILLER O. CARL MILLER</b>					
A	ICCU - Checking	E00436	8/3/2018	1,498.85	Electronic Payment
<b>Vendor O. CARL MILLER Total:</b>				1,498.85	
<b>Vendor Number: OFFMAX Office Depot</b>					
A	ICCU - Checking	006088	6/20/2018	1,089.97	Auto
A	ICCU - Checking	006096	7/5/2018	273.28	Auto
A	ICCU - Checking	006112	7/20/2018	669.70	Auto
<b>Vendor Office Depot Total:</b>				2,032.95	
<b>Vendor Number: PHILAD PHILADELPHIA INSURANCE CO.</b>					
A	ICCU - Checking	006098	7/5/2018	5,945.00	Auto
<b>Vendor PHILADELPHIA INSURANCE CO. Total:</b>				5,945.00	
<b>Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT</b>					
A	ICCU - Checking	W00302	6/20/2018	14,223.63	Wire Transfer
A	ICCU - Checking	W00306	7/5/2018	14,187.60	Wire Transfer
A	ICCU - Checking	W00309	7/20/2018	14,040.54	Wire Transfer
A	ICCU - Checking	W00312	8/3/2018	14,001.62	Wire Transfer
<b>Vendor PUBLIC EMPLOYEES RETIREMENT Total:</b>				56,453.39	
<b>Vendor Number: SCRIPPS Scripps - Boise</b>					
A	ICCU - Checking	006089	6/20/2018	980.00	Auto

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 6/6/2018 to 8/3/2018**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
A	ICCU - Checking	006099	7/5/2018	720.00	Auto
				<b>Vendor Scripps - Boise Total:</b>	1,700.00
<b>Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE</b>					
A	ICCU - Checking	E00414	6/20/2018	120.00	Electronic Payment
				<b>Vendor SHADOW TRACKERS INVESTIGATIVE Total:</b>	120.00
<b>Vendor Number: SHREDIT Shred-It USA- Boise</b>					
A	ICCU - Checking	006100	7/5/2018	60.00	Auto
				<b>Vendor Shred-It USA- Boise Total:</b>	60.00
<b>Vendor Number: TJKM T J K M</b>					
A	ICCU - Checking	E00423	7/5/2018	5,797.50	Electronic Payment
				<b>Vendor T J K M Total:</b>	5,797.50
<b>Vendor Number: TREAVA TREASURE VALLEY COFFEE</b>					
A	ICCU - Checking	006101	7/5/2018	44.88	Auto
A	ICCU - Checking	006116	8/3/2018	44.87	Auto
				<b>Vendor TREASURE VALLEY COFFEE Total:</b>	89.75
<b>Vendor Number: URBANL ULI - THE URBAN LAND INSTITUTE</b>					
A	ICCU - Checking	006113	7/20/2018	660.00	Auto
				<b>Vendor ULI - THE URBAN LAND INSTITUTE Total:</b>	660.00
<b>Vendor Number: VALOFFI Valley Office Systems</b>					
A	ICCU - Checking	006090	6/20/2018	192.00	Auto
				<b>Vendor Valley Office Systems Total:</b>	192.00
<b>Vendor Number: VERITA VERITAS</b>					
A	ICCU - Checking	E00416	6/20/2018	7,912.50	Electronic Payment
A	ICCU - Checking	E00431	7/20/2018	7,912.50	Electronic Payment
				<b>Vendor VERITAS Total:</b>	15,825.00
<b>Vendor Number: WESTRO WESTERN TROPHY &amp; ENGRAVING</b>					
A	ICCU - Checking	E00424	7/5/2018	39.50	Electronic Payment
				<b>Vendor WESTERN TROPHY &amp; ENGRAVING Total:</b>	39.50
				<b>Report Total:</b>	<u><u>335,248.86</u></u>

## FINANCE COMMITTEE AGENDA ITEM VI-B

Date: August 23, 2018

### **Topic: Variance Report for October 1, 2017 – June 30, 2018**

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

COMPASS staff seeks approval of the Variance Report dated October 1, 2017 to June 30, 2018.

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

The Variance Report is used to report actual financial results compared to Revision 1 of the FY2018 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, 2018.

Salaries and fringe expense, at 73 percent of the total budget, are on budget at the end of the third quarter and are expected to remain on budget through the remainder of the fiscal year.

Total direct expenses are at 66 percent of budget.

- Professional services is under budget with 65 percent of the budget expended. These funds are expected to be substantially expended by the end of the fiscal year.
- Travel and Education, Printing, Other, and Public Involvement 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 June 30, 2018. Some large, one-time expenses have been recorded making some line items within the indirect cost category look high compared to budget. These expenses include the building, audit, insurance, and software expense. Staff continues to monitor indirect cost expenditures and expects these costs to be on budget at the end of the fiscal year.

#### **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, 2018. 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:\FY18\900 Operations\Finance\FY2018 Packets\08-23-2018 Meeting\VI. B.1. Variance Report Memo 06-30-18.docx

**COMPASS**

**FY2018 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES**

	Budget	Actual	% of budget earned or expended
Grant revenue	\$ 1,895,764	\$ 1,245,700	66%
Member contributions	863,961	863,961	100%
ID DEQ/ACAQB Awareness	50,000	23,056	46%
TREDIS reimbursement from ITD	16,200	16,200	100%
VRT-State Street Grant	345,870	121,294	35%
Interest income	10,000	10,295	103%
Modeling revenue	-	5,767	
Orthophotography revenue	-	1,888	
Maps and publications revenue	-	517	
Other income	-	28,574	
<b>Subtotal, revenues</b>	<b>3,181,795</b>	<b>2,317,251</b>	<b>73%</b>
Staff labor	1,267,860	931,959	74%
Payroll taxes and fringe benefits	566,830	407,072	72%
<b>Subtotal, salaries and fringe expenses</b>	<b>1,834,690</b>	<b>1,339,031</b>	<b>73%</b>
Professional services	910,242	591,500	65%
Equipment purchase	195,170	150,167	77%
Travel education	59,600	36,151	61%
Printing	1,500	55	4%
Other	12,900	2,111	16%
Public involvement	51,900	23,767	46%
Meeting support	9,000	6,813	76%
Legislative services	102,950	73,702	72%
<b>Subtotal, direct expenses</b>	<b>1,343,262</b>	<b>884,266</b>	<b>66%</b>
Professional services	25,000	15,268	61%
Equipment repair	500	727	145%
Travel/education	1,500	-	0%
Publications	1,000	988	99%
Employee professional memberships	8,000	3,052	38%
Postage	1,500	445	30%
Telephone	11,250	8,572	76%
Building maintenance/association	50,720	49,723	98%
Printing	1,000	-	0%
Advertising	1,000	735	73%
Audit	16,000	14,400	90%
Insurance	12,000	12,486	104%
Legal services	3,000	69	2%
General supplies	8,000	2,391	30%
Computer supplies	15,000	8,299	55%
Computer software/maintenance	15,200	16,580	109%
Commuting incentive	400	-	0%
Vehicle maintenance	1,200	243	20%
Utilities	10,500	7,488	71%
Local travel	1,500	1,411	94%
Other	200	1,276	638%
<b>Subtotal, indirect expenses</b>	<b>184,470</b>	<b>144,153</b>	<b>78%</b>
<b>Total, all expenses</b>	<b>3,362,422</b>	<b>2,367,450</b>	<b>70%</b>
Change in fund balance	(180,627)	(50,199)	
Beginning fund balance	1,760,652	1,760,652	
<b>Current fund balance</b>	<b>\$ 1,580,025</b>	<b>\$ 1,710,454</b>	

**COMPASS**  
**FY2018 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of June 30, 2018, 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	126,272	77,447	61%						Under Budget. Staff completed most of the work for the Unified Planning Work Program and budget for FY2019 by the end of the third quarter, using fewer workdays than expected. This project is expected to end the year under budget.	
620	Demographics and Growth Monitoring	Miller	122,821	87,082	71%	600	96	123,421	87,179	71%	On Budget.	
653	Communication and Education	Luft	123,301	115,022	93%	40,429	28,671	163,731	143,693	88%	Over budget. More workdays than anticipated were needed for general communication efforts.	
661	Long-Range Planning	Itkonen	398,351	312,341	78%	309,507	240,200	707,858	552,541	78%	On Budget.	
685	Resource Development/Funding	Tisdale	348,057	267,212	77%	130,100	72,623	478,157	339,835	71%	On Budget.	
<b>Subtotal, Projects</b>			<b>1,118,803</b>	<b>859,104</b>	<b>77%</b>	<b>480,637</b>	<b>341,591</b>	<b>71%</b>	<b>1,599,440</b>	<b>1,200,695</b>	<b>75%</b>	
701	General Membership Services	Itkonen	48,258	19,455	40%	6,000.00	6,000	54,258	25,455	47%	Under Budget. Expenditures are directly related to the amount of services requested by member agencies. The requested agri tourism project for which direct dollars were budgeted has been expended as planned.	
702	Air Quality Outreach	Luft	4,545	1,706	38%	45,455	20,960	50,000	22,666	45%	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	7,049	3,823	54%	-		7,049	3,823	54%	Under Budget. Expenditures are directly related to the amount of services requested by the general public.	
705	Transportation Liaison Services	Stoll	36,172	28,583	79%	-		36,172	28,583	79%	On Budget.	
720	State Street Corridor	Larsen	39,717	11,965	30%	345,870	138,008	385,587	149,973	39%	Under Budget. The project was started in FY2017 and continued into FY2018. Staff estimates \$20,000 will remain unspent at the end of the current fiscal year to be spent out in the first quarter of FY2019.	
760	Legislative Services	Stoll	58,321	51,339	88%	115,050	76,965	173,371	128,304	74%	On Budget.	
761	Growth Incentives	Stoll	2,328	-	0%	-		2,328	-	0%	Under Budget. The Blueprint for Good Growth Board has requested very little work on this project.	
<b>Subtotal, Services</b>			<b>196,391</b>	<b>116,870</b>	<b>60%</b>	<b>512,375</b>	<b>241,933</b>	<b>47%</b>	<b>708,766</b>	<b>358,803</b>	<b>51%</b>	
801	Staff Development	Larsen	85,760	49,157	57%	40,000	15,997	125,760	65,154	52%	Currently under budget, but several conferences are scheduled for the second half of the year. It is expected that this budget will have more expenses by year end, but will finish the year slightly under budget.	
820	Committee Support	Larsen	141,717	92,597	65%	2,000	974	143,717	93,570	65%	Under Budget. Direct expenses for meeting support were less than anticipated.	

**COMPASS**

**FY2018 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of June 30, 2018, 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	105,113	102,420	97%	44,000	58,602	133%	149,113	161,022	108%
842	Congestion Management Process	Mulhall	38,655	22,288	58%	51,000	51,000	100%	89,655	73,288	82%
860	Geographic Information System Maintenance	Adolfson	332,721	240,747	72%	52,300	35,149	67%	385,021	275,895	72%
<b>Subtotal, System Maintenance</b>			<b>703,966</b>	<b>507,208</b>	<b>72%</b>	<b>189,300</b>	<b>161,721</b>	<b>85%</b>	<b>893,267</b>	<b>668,930</b>	<b>75%</b>
990	Direct Operations and Maintenance	Larsen				160,950	139,021	86%	160,950	139,021	86%
<b>Subtotal, Indirect and overhead</b>			<b>-</b>	<b>-</b>		<b>160,950</b>	<b>139,021</b>	<b>86%</b>	<b>160,950</b>	<b>139,021</b>	<b>86%</b>
<b>GRAND TOTAL</b>			<b>2,019,160</b>	<b>1,483,183</b>	<b>73%</b>	<b>1,343,262</b>	<b>884,266</b>	<b>66%</b>	<b>3,362,422</b>	<b>2,367,449</b>	<b>70%</b>

Notes
Over Budget. Required work days for travel demand model have been greater than was anticipated in the budget in FY2018. Direct expenses for data verification for the freight study were charged here in error. The budget for that effort is part of <i>Communities in Motion, 662</i> . Overall, direct expenses are within budget.
Over Budget. Direct expenditures were for the I-84 Detour Plan contract, which was wrapped up in early FY2018 as planned. The program is expected to end the year on budget.
On Budget.

Over Budget. A substantial portion of this budget was for software expenditures completed at the beginning of the year. This program is expected to end the year on budget.
--

**COMPASS****Balance Sheet - June 30, 2018**

	<u>9/30/2017</u>	<u>6/30/2018</u>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	\$ 1,783,556	\$ 1,527,997
Accounts Receivable	254,605	222,957
Prepaid Expenses	3,138	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>2,041,299</u></b>	<b><u>1,750,954</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	154,550	109
Accrued Payroll Liabilities	92,200	30,235
Deferred Revenue	33,897	10,155
	<hr/>	<hr/>
<b>Subtotal, liabilities</b>	<b>280,646</b>	<b>40,500</b>
<b><u>FUND BALANCE</u></b>		
Nonspendable: Prepaid Expenses	3,138	-
Assigned To: Set-Aside for CIM Implementation Grant Program	50,000	40,098
Assigned To: Set-Aside for Future Orthophotography Costs	-	-
Unassigned	1,707,514	1,670,356
	<hr/>	<hr/>
<b>Subtotal, fund balance</b>	<b>1,760,652</b>	<b>1,710,454</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 2,041,299</u></b>	<b><u>\$ 1,750,954</u></b>

**Cash Summary - June 30, 2018**

<u>Account</u>	<u>Current Rate</u>	<u>Balance</u>
ID Central Credit Union Share Savings	0.00%	\$ 25
ID Central Credit Union Money Market Checking	0.16%	24,906
ID Central Credit Union Premium Money Market Savings	0.20%	49,992
ID Central Credit Union 60 Month CD	2.48%	176,451
Local Government Investment Pool	1.88%	523,964
Banner Bank 12 Month CD #8101	0.20%	150,150
Banner Bank 24 Month CD #8077	0.35%	150,262
Banner Bank 24 Month CD #8085	0.35%	150,262
Banner Bank 36 Month CD #8093	1.19%	150,893
Banner Bank 60 Month CD #8069	1.19%	150,893
Petty Cash	n/a	200
	<hr/>	<hr/>
<b>Total Cash Balance</b>		<b><u>\$ 1,527,997</u></b>