

**FINANCE COMMITTEE MEETING  
AUGUST 17, 2023 — 12:00 PM  
COMPASS 2ND FLOOR LARGE CONFERENCE ROOM  
700 NE 2<sup>ND</sup> STREET, SUITE 200  
MERIDIAN, IDAHO**

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

(Subject to availability and functionality of connection.)

**Committee members can participate in the meeting in-person or via Zoom conference call.** The 2nd floor large conference room is open for in-person attendance.

Please specify whether you plan to attend in-person or virtually when RSVPing to Teri Gregory at [tgregory@compassidaho.org](mailto:tgregory@compassidaho.org) or 208-475-2225.

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

**I. CALL TO ORDER/ROLL CALL**

**II. OPEN DISCUSSION/ANNOUNCEMENTS**

**III. CONSENT AGENDA**

Page 2 A.\* Approve July 13, 2023, Finance Committee Meeting Minutes

**IV. INFORMATION/DISCUSSION ITEM**

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

**V. ACTION ITEMS**

A. Approve FY2023 Audit Process

B. Elect Finance Committee Vice-Chair

Page 7 C.\* Approve Variance Report for October 1, 2022 – July 31, 2023

**VI. OTHER**

A. Next Meeting: November 30, 2023

**VII. ADJOURNMENT**

\*Enclosures      Agenda is subject to change.

*Those needing assistance with COMPASS events or materials, or needing materials in alternate formats, please call 208-855-2558 with 48 hours advance notice.*

*Si necesita asistencia con una junta de COMPASS, o necesita un documento en otro formato, por favor llame al 208-855-2558 con 48 horas de anticipación.*

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**FINANCE COMMITTEE MEETING  
JULY 13, 2023  
COMPASS 2<sup>ND</sup> FLOOR LARGE CONFERENCE ROOM AND ZOOM**

**\*\* DRAFT MINUTES \*\***

**ATTENDEES:** Rod Beck, Commissioner, Ada County, **Chair**, in person  
Zach Brooks, Commissioner, Canyon County, in person  
Trevor Chadwick, Mayor, City of Star, via ZOOM  
Miranda Gold, Commissioner, Ada County Highway District, in person  
Victor Rodriguez, Councilmember, City of Nampa, via ZOOM  
Holli Woodings, Councilmember, City of Boise, **Vice Chair**, in person

**MEMBERS ABSENT:** Steve Rule, Mayor, City of Middleton

**OTHERS PRESENT:** Teri Gregory, COMPASS, in person  
Megan Larsen, COMPASS, in person  
Amy Luft, COMPASS, in person  
Matt Stoll, COMPASS, in person

**CALL TO ORDER:**

Chair Rod Beck called the meeting to order at 12:00 p.m.

**OPEN DISCUSSION/ANNOUNCEMENTS**

Matt Stoll announced this would be Vice Chair Holli Woodings last meeting. The committee should be prepared to elect a new Vice Chair at the next meeting.

**CONSENT AGENDA**

**A. Approve the June 15, 2023, Finance Committee Meeting Minutes**

Trevor Chadwick moved and Miranda Gold 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 presented the disbursements made in the reporting period, May 20, 2023, through July 5, 2023, which was provided in the packet for information. There was no discussion regarding these disbursements.

**ACTION ITEM**

**A. Recommend Approval of FY2024 Unified Planning Work Program and Budget (UPWP)**

Megan Larsen presented the FY2024 UPWP.

After discussion, **Miranda Gold moved and Holli Woodings seconded recommending COMPASS Board of Directors' approval of the FY2024 UPWP as presented. Motion passed unanimously.**

**ADJOURNMENT**

Chair Rod Beck adjourned the meeting at 12:40 p.m.

**Approved this 17<sup>th</sup> day of August 2023.**

By: \_\_\_\_\_  
Rod Beck, Chair

**Attest:**

By: \_\_\_\_\_  
Vice Chair

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**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 7/6/2023 to 8/4/2023**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: ZBOIMUN Boise Municipal Health Care</b>					
A	ICCU - Checking	E000001335	7/20/2023	34,058.43	Electronic Payment
<b>Vendor Boise Municipal Health Care Total:</b>				34,058.43	
<b>Vendor Number: BSURADI Boise State Public Radio</b>					
A	ICCU - Checking	0000007222	7/20/2023	1,350.00	Auto
<b>Vendor Boise State Public Radio Total:</b>				1,350.00	
<b>Vendor Number: BONBLU BONNEVILLE BLUE PRINT SUPPLY</b>					
A	ICCU - Checking	E000001336	8/4/2023	118.24	Electronic Payment
<b>Vendor BONNEVILLE BLUE PRINT SUPPLY Total:</b>				118.24	
<b>Vendor Number: CALYZ Calyx-Weaver &amp; Associates</b>					
A	ICCU - Checking	0000007223	7/20/2023	1,300.00	Auto
<b>Vendor Calyx-Weaver &amp; Associates Total:</b>				1,300.00	
<b>Vendor Number: CANYONO Canyon Outdoor Media, LLC</b>					
A	ICCU - Checking	E000001324	7/20/2023	2,200.00	Electronic Payment
<b>Vendor Canyon Outdoor Media, LLC Total:</b>				2,200.00	
<b>Vendor Number: ZCOLON COLONIAL LIFE &amp; ACCIDENT</b>					
A	ICCU - Checking	0000007221	7/20/2023	169.32	Manual
<b>Vendor COLONIAL LIFE &amp; ACCIDENT Total:</b>				169.32	
<b>Vendor Number: ECOCOUN Eco Counter</b>					
A	ICCU - Checking	E000001337	8/4/2023	17,797.25	Electronic Payment
<b>Vendor Eco Counter Total:</b>				17,797.25	
<b>Vendor Number: ECONORT ECONorthwest</b>					
A	ICCU - Checking	E000001325	7/20/2023	798.75	Electronic Payment
<b>Vendor ECONorthwest Total:</b>				798.75	
<b>Vendor Number: GOODHEA Good Heart Technology, Incorporated</b>					
A	ICCU - Checking	E000001326	7/20/2023	120.00	Electronic Payment
<b>Vendor Good Heart Technology, Incorporated Total:</b>				120.00	
<b>Vendor Number: ZHARTF HARTFORD</b>					
A	ICCU - Checking	W000000681	7/20/2023	1,151.15	Wire Transfer
<b>Vendor HARTFORD Total:</b>				1,151.15	
<b>Vendor Number: IDCENT IDAHO CENTRAL CREDIT UNION</b>					
A	ICCU - Checking	0000007235	8/4/2023	11,196.75	Auto
<b>Vendor IDAHO CENTRAL CREDIT UNION Total:</b>				11,196.75	
<b>Vendor Number: IDPOWE IDAHO POWER CO.</b>					
A	ICCU - Checking	0000007236	8/4/2023	828.31	Auto
<b>Vendor IDAHO POWER CO. Total:</b>				828.31	
<b>Vendor Number: IDPRES IDAHO PRESS-TRIBUNE</b>					
A	ICCU - Checking	0000007224	7/20/2023	776.61	Auto
<b>Vendor IDAHO PRESS-TRIBUNE Total:</b>				776.61	
<b>Vendor Number: ZIDSTX IDAHO STATE TAX COMMISSION</b>					
A	ICCU - Checking	W000000680	7/20/2023	4,757.00	Wire Transfer
<b>Vendor IDAHO STATE TAX COMMISSION Total:</b>				4,757.00	
<b>Vendor Number: IMPACT Iliad Media Boise, LLC</b>					
A	ICCU - Checking	0000007226	7/20/2023	1,600.00	Auto
<b>Vendor Iliad Media Boise, LLC Total:</b>				1,600.00	
<b>Vendor Number: INTMOU INTERMOUNTAIN GAS CO.</b>					
A	ICCU - Checking	0000007227	7/20/2023	34.56	Auto
<b>Vendor INTERMOUNTAIN GAS CO. Total:</b>				34.56	
<b>Vendor Number: ZSTAUD INTERNAL REVENUE SERVICE</b>					
A	ICCU - Checking	W000000678	7/20/2023	16,549.06	Wire Transfer
A	ICCU - Checking	W000000682	8/4/2023	17,885.11	Wire Transfer

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 7/6/2023 to 8/4/2023**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor INTERNAL REVENUE SERVICE Total:</b>				34,434.17	
<b>Vendor Number: KITTELS Kittelson &amp; Associates, Inc.</b>					
A	ICCU - Checking	E000001338	8/4/2023	2,365.54	Electronic Payment
<b>Vendor Kittelson &amp; Associates, Inc. Total:</b>				2,365.54	
<b>Vendor Number: KTVB.CO KTVB.COM</b>					
A	ICCU - Checking	0000007228	7/20/2023	2,697.13	Auto
A	ICCU - Checking	0000007237	8/4/2023	2,252.87	Auto
<b>Vendor KTVB.COM Total:</b>				4,950.00	
<b>Vendor Number: STOLL MATTHEW STOLL</b>					
A	ICCU - Checking	E000001331	7/20/2023	39.85	Electronic Payment
<b>Vendor MATTHEW STOLL Total:</b>				39.85	
<b>Vendor Number: IDSTAT McClatchy Company</b>					
A	ICCU - Checking	0000007225	7/20/2023	627.83	Auto
<b>Vendor McClatchy Company Total:</b>				627.83	
<b>Vendor Number: SKILES Mitch Skiles</b>					
A	ICCU - Checking	E000001330	7/20/2023	1,334.25	Electronic Payment
<b>Vendor Mitch Skiles Total:</b>				1,334.25	
<b>Vendor Number: ZBYERL NCPERS Group Life Ins. (M605)</b>					
A	ICCU - Checking	0000007220	7/20/2023	80.00	Manual
<b>Vendor NCPERS Group Life Ins. (M605) Total:</b>				80.00	
<b>Vendor Number: NUMINA Numina</b>					
A	ICCU - Checking	E000001327	7/20/2023	14,350.00	Electronic Payment
<b>Vendor Numina Total:</b>				14,350.00	
<b>Vendor Number: OFFMAX Office Depot</b>					
A	ICCU - Checking	0000007229	7/20/2023	148.46	Auto
A	ICCU - Checking	0000007238	8/4/2023	48.05	Auto
<b>Vendor Office Depot Total:</b>				196.51	
<b>Vendor Number: PROVELO Pro Velocity</b>					
A	ICCU - Checking	E000001328	7/20/2023	873.20	Electronic Payment
A	ICCU - Checking	E000001339	8/4/2023	1,312.50	Electronic Payment
<b>Vendor Pro Velocity Total:</b>				2,185.70	
<b>Vendor Number: ZPERET PUBLIC EMPLOYEES RETIREMENT</b>					
A	ICCU - Checking	W000000679	7/20/2023	20,470.94	Wire Transfer
A	ICCU - Checking	W000000683	8/4/2023	21,776.66	Wire Transfer
<b>Vendor PUBLIC EMPLOYEES RETIREMENT Total:</b>				42,247.60	
<b>Vendor Number: RADIO R Radio Rancho</b>					
A	ICCU - Checking	0000007230	7/20/2023	2,020.16	Auto
<b>Vendor Radio Rancho Total:</b>				2,020.16	
<b>Vendor Number: SCRIPP SCRIPPS - Boise</b>					
A	ICCU - Checking	0000007239	8/4/2023	980.00	Auto
<b>Vendor SCRIPPS - Boise Total:</b>				980.00	
<b>Vendor Number: SHADOW SHADOW TRACKERS INVESTIGATIVE</b>					
A	ICCU - Checking	E000001329	7/20/2023	60.00	Electronic Payment
<b>Vendor SHADOW TRACKERS INVESTIGATIVE Total:</b>				60.00	
<b>Vendor Number: SHREDIT Shred-It USA- Boise</b>					
A	ICCU - Checking	0000007231	7/20/2023	60.00	Auto
A	ICCU - Checking	0000007240	8/4/2023	60.00	Auto
<b>Vendor Shred-It USA- Boise Total:</b>				120.00	
<b>Vendor Number: SINCLAIR Sinclair Broadcast Group</b>					
A	ICCU - Checking	0000007232	7/20/2023	1,475.00	Auto
<b>Vendor Sinclair Broadcast Group Total:</b>				1,475.00	

**Check History Report**  
**Sorted By Vendor Name**  
**Activity From: 7/6/2023 to 8/4/2023**

**Community Planning Association (CPA)**

Bank Code	Description	Check Number	Check Date	Check Amount	Check Type
<b>Vendor Number: SYRINGA Syringa Networks, LLC</b>					
A	ICCU - Checking	E000001332	7/20/2023	933.20	Electronic Payment
<b>Vendor Syringa Networks, LLC Total:</b>				<u>933.20</u>	
<b>Vendor Number: TOWNSQU Townsquare Digital</b>					
A	ICCU - Checking	0000007233	7/20/2023	2,973.00	Auto
<b>Vendor Townsquare Digital Total:</b>				<u>2,973.00</u>	
<b>Vendor Number: TREAVA TREASURE VALLEY COFFEE</b>					
A	ICCU - Checking	0000007241	8/4/2023	67.59	Auto
<b>Vendor TREASURE VALLEY COFFEE Total:</b>				<u>67.59</u>	
<b>Vendor Number: VRT Valley Regional Transit</b>					
A	ICCU - Checking	E000001333	7/20/2023	1,375.00	Electronic Payment
A	ICCU - Checking	E000001340	8/4/2023	1,375.00	Electronic Payment
<b>Vendor Valley Regional Transit Total:</b>				<u>2,750.00</u>	
<b>Vendor Number: VERIZON Verizon</b>					
A	ICCU - Checking	0000007234	7/20/2023	16.90	Auto
<b>Vendor Verizon Total:</b>				<u>16.90</u>	
<b>Vendor Number: WESTRO WESTERN TROPHY &amp; ENGRAVING</b>					
A	ICCU - Checking	E000001334	7/20/2023	29.40	Electronic Payment
<b>Vendor WESTERN TROPHY &amp; ENGRAVING Total:</b>				<u>29.40</u>	
<b>Report Total:</b>				<u><u>192,493.07</u></u>	

## FINANCE COMMITTEE AGENDA ITEM V-C

Date: AUGUST 17, 2023

### **Topic: Variance Report for October 1, 2022 – June 30, 2023**

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

COMPASS staff seeks approval of the Variance Report dated October 1, 2022, to June 30, 2023.

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

The Variance Report is used to report actual financial results compared to Revision 3 of the FY2023 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.

Grant billings are at about 52% of the budget through the third quarter. No expenses for the regional safety action plan, the fiscal impact tool update, and the automated counters had been incurred as of June 30, 2023, so these grants have not yet been billed. Expenses and associated grant billings for all these projects are expected to occur in the fourth quarter.

Revenues from member contributions are 83% of the budget, reflecting billings for the first three quarters. Some members have already paid the full year of dues. Revenues from the management fee charged to Air Quality Board are 67% of the budget. This line item is expected to end the year under budget, as expenses to support the program have declined as it winds down fully. The cities of Star and Nampa will be invoiced for their share of the project development projects in the fourth quarter. Participant contributions for the FY2023 orthophotography flight were invoiced in the fourth quarter and will be on budget by year end.

Salaries and fringe expenses at 68% are under budget at the end of the third quarter, due to vacancies. As of the memo date, COMPASS is fully staffed, but expects to end the year at about 92% of the budget.

Total direct expenses are 27% of budget overall. Significant professional services costs for the housing study, fiscal impact tool update, work on *Communities in Motion (CIM) 2055*, transportation funding study, regional safety action plan, project development, CIM implementation grants and the FY2023 orthophotography flight have yet to be incurred. Professional services are expected to be close to budget by year end.

This category includes \$26,654 in carry forward. This line item primarily covers unprogrammed local funding and will be carried forward to FY2024 and programmed in that year.

Total indirect expenses are over budget at 84%. As in prior years, some indirect expense line items are fully spent out early in the fiscal year. Staff anticipates that indirect expenses will be in line with the budget by 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% or more below budget. Items highlighted in yellow are 10% or more above budget. 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, 2023. A summary of COMPASS' cash balance by account is also provided at the bottom of the page.

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

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) Attachments: Budget to actual variances by line item – revenue and expenses  
Budget to actual variances by program – expenses  
Balance sheet and cash summary
- 2) For detailed information contact: Meg Larsen at 208-475-2228 or [mlarsen@compassidaho.org](mailto:mlarsen@compassidaho.org).



**COMPASS****FY2023 BUDGET TO ACTUAL VARIANCES BY LINE ITEM - REVENUES AND EXPENSES**

	Revision 3 FY2023 UPWP	Actual	% of Budget Earned or Expended
Grant revenue	3,227,448	1,667,520	52%
Member contributions	1,007,032	837,891	83%
ID DEQ/ACAQB Awareness	110,000	68,801	63%
Air Quality Operations - Management Fee	70,000	47,109	67%
Cities of Star & Nampa for PDP; consultant refund	41,945	6,945	17%
Orthophotography Project - Participants	125,000	-	0%
Interest income	38,954	37,043	95%
Orthophotography Revenue - Sales	-	121,232	
Modeling revenue	-	7,843	
Maps and publications revenue	-	673	
Other income	-	4,145	
<b>Subtotal, revenues</b>	<b>4,620,379</b>	<b>2,799,200</b>	<b>61%</b>
Staff labor	1,786,151	1,224,713	69%
Payroll taxes and fringe benefits	822,100	556,272	68%
<b>Subtotal, salaries and fringe expenses</b>	<b>2,608,251</b>	<b>1,780,986</b>	<b>68%</b>
Professional services	1,589,994	320,438	20%
Equipment purchase	210,880	112,082	53%
Travel/education	89,600	61,507	69%
Printing	3,300	-	0%
Other	2,500	231	9%
Public involvement	48,800	27,155	56%
Meeting support	9,000	5,255	58%
Legislative services	17,000	18,178	107%
Carry forward unprogrammed CPG and local funds	26,654	-	0%
<b>Subtotal, direct expenses</b>	<b>1,997,728</b>	<b>544,845</b>	<b>27%</b>
Professional services	30,000	14,738	49%
Equipment repair	500	-	0%
Publications	2,000	1,931	97%
Employee professional memberships	4,500	2,532	56%
Postage	600	372	62%
Telephone	14,000	8,896	64%
Building maintenance/association	63,550	63,521	100%
Printing	1,500	650	43%
Advertising	1,500	5,512	367%
Audit	17,000	18,000	106%
Insurance	17,250	18,059	105%
Legal services	5,000	33	1%
General supplies	3,500	5,142	147%
Computer supplies	9,000	10,725	119%
Computer software/maintenance	29,500	22,614	77%
Vehicle maintenance	3,000	996	33%
Utilities	9,000	8,867	99%
Local travel	1,500	551	37%
Other	5,000	771	15%
<b>Subtotal, indirect expenses</b>	<b>217,900</b>	<b>183,910</b>	<b>84%</b>
<b>Total, all expenses</b>	<b>4,823,879</b>	<b>2,509,741</b>	<b>52%</b>
Change in fund balance	(203,500)	289,459	
Beginning fund balance	2,338,986	2,338,986	
<b>Current fund balance</b>	<b>2,135,486</b>	<b>2,628,445</b>	

**COMPASS**  
**FY2023 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of June 30, 2023, 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
601	UPWP: Budget Development and Federal Assurances	Larsen	69,724	41,243	59%	-			69,724	41,243	59%
620	Demographics and Growth Monitoring	Miller	50,785	110,600	218%	2,500		0%	53,285	110,600	208%
653	Communication and Education	Luft	122,936	113,281	92%	49,100	11,339	23%	172,036	124,620	72%
661	Long-Range Planning	Miller	737,655	356,858	48%	1,155,844	138,411	12%	1,893,499	495,269	26%
685	Resource Development/Funding	Tisdale	471,628	356,765	76%	171,632	44,302	26%	643,260	401,067	62%
<b>Subtotal, Projects</b>			<b>1,452,728</b>	<b>978,747</b>	<b>67%</b>	<b>1,379,076</b>	<b>194,052</b>	<b>14%</b>	<b>2,831,804</b>	<b>1,172,799</b>	<b>41%</b>
701	General Membership Services	Miller	39,495	53,496	135%	-	-		39,495	53,496	135%
702	Air Quality Outreach	Luft	10,000	3,944	39%	100,000	64,244	64%	110,000	68,188	62%
703	General Public Services	Waldinger	46,993	21,372	45%	-	-		46,993	21,372	45%
704	Air Quality Operations	Larsen	118,276	63,317	54%	-	-		118,276	63,317	54%
705	Transportation Liaison Services	Stoll	33,511	48,968	146%	-	-		33,511	48,968	146%
760	Government affairs	Stoll	224,422	131,564	59%	18,000	18,785	104%	242,422	150,349	62%
<b>Subtotal, Services</b>			<b>472,697</b>	<b>322,661</b>	<b>68%</b>	<b>118,000</b>	<b>83,029</b>	<b>70%</b>	<b>590,697</b>	<b>405,690</b>	<b>69%</b>

Notes

Under Budget. Preparing the UPWP for Finance Committee review did not consume as many workdays as originally anticipated; this category will end the year under budget.

Over Budget. Significant workdays were used to make updates to the development checklist process, complete checklists, and to bring new staff up to speed on demographic projections. This category will end the year over budget.

On Budget.

Under Budget. Direct expenses budgeted for the fiscal impact tool update and work on CIM 2055 have not yet been incurred, but are expected to be in the last quarter.

Under Budget. Project development projects and CIM implementation grants are expected to wrap up in the 4th quarter. This category should end the year on budget.

Over Budget. Expenses are directly related to the amount of work requested by member agencies.

Under Budget. Labor required to manage the project will be less than budget, but direct expenses are expected to be fully incurred by year end.

Under Budget. Expenditures are directly related to the amount of services requested by the general public.

Under Budget. The program ended in June 2023. The amount of support time required for the program continues to decline as activities are wrapped up.

Over Budget. Actual workdays used significantly higher than budget in the 1st and 2nd quarters. Activity slowed somewhat in the summer.

Under Budget. Activity was somewhat quieter in the summer, but should pick back up again in the 4th quarter. This category is expected to end the year on budget.

**COMPASS**  
**FY2023 BUDGET TO ACTUAL VARIANCES BY PROGRAM - EXPENSES**

As of June 30, 2023, 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	
801	Staff Development	Larsen	94,146	104,762	111%	60,000	43,983	73%	154,146	148,745	96%
820	Committee Support	Larsen	168,665	132,137	78%	2,000	985	49%	170,665	133,122	78%
836	Regional Travel Demand Model	Waldinger	251,285	136,372	54%	37,200	-	0%	288,485	136,372	47%
838	Trave Survey Data Collection	Waldinger	-	-		15,148	15,148	100%	15,148	15,148	100%
842	Congestion Management Process / I-84 Corridor Plan	Mulhall	122,314	49,715	41%	-	-		122,314	49,715	41%
860	Geographic Information System Maintenance	Adolfson	264,316	240,502	91%	223,800	143,047	64%	488,116	383,549	79%
<b>Subtotal, System Maintenance</b>			<b>900,726</b>	<b>663,488</b>	<b>74%</b>	<b>338,148</b>	<b>203,164</b>	<b>60%</b>	<b>1,238,874</b>	<b>866,652</b>	<b>70%</b>
990	Direct Operations and Maintenance	Larsen				162,504	64,600	40%	162,504	64,600	40%
<b>Subtotal, Indirect and overhead</b>			<b>-</b>	<b>-</b>		<b>162,504</b>	<b>64,600</b>	<b>40%</b>	<b>162,504</b>	<b>64,600</b>	<b>40%</b>
<b>GRAND TOTAL</b>			<b>2,826,151</b>	<b>1,964,896</b>	<b>70%</b>	<b>1,997,728</b>	<b>544,845</b>	<b>27%</b>	<b>4,823,879</b>	<b>2,509,741</b>	<b>52%</b>

Notes

Over Budget. With several new staff on board, and in person training and conferences resuming, staff development workdays have exceeded budget so far this fiscal year.

On Budget.

Under Budget. Direct dollars were budgeted for technical support with the travel demand model that have not been used.

Over Budget. Final payment to consultant completed. No additional expenses will be incurred and program will be on budget by year end.

Under Budget. Most of the work on the I-84 Operations Plan was completed in FY2022 and fewer workdays were needed in early FY2023. This category is expected to end the year under budget.

On Budget.

Under Budget. Several purchases are expected to be completed in the 4th quarter, so this category will catch up to budget.

**COMPASS****Balance Sheet -June 30, 2023**

	<u>9/30/2022</u>	<u>6/30/2023</u>
<b><u>ASSETS</u></b>		
Cash and Cash Equivalents	2,317,994	2,170,354
Accounts Receivable	305,780	660,098
Prepaid Expenses	24,985	3,359
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>2,648,759</u></b>	<b><u>2,833,811</u></b>
<b><u>LIABILITIES</u></b>		
Accounts Payable	127,039	93,931
Accrued Payroll Liabilities	180,759	108,996
Advanced Revenue	1,975	1,975
	<hr/>	<hr/>
<b>Subtotal, liabilities</b>	<b>309,773</b>	<b>204,902</b>
<b><u>FUND BALANCE</u></b>		
Nonspendable: Prepaid Expenses	24,985	-
Assigned To: Set-Aside for CIM Implementation Grant Program	75,000	50,000
Assigned To: Set-Aside for Orthophotography Cost	87,500	177,927
Unassigned	2,151,501	2,400,982
	<hr/>	<hr/>
<b>Subtotal, fund balance</b>	<b>2,338,986</b>	<b>2,628,909</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>2,648,759</u></b>	<b><u>2,833,811</u></b>

**Cash & Investment Summary - June 30, 2023**

<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	0.20%	123,277
ID Central Credit Union Premium Money Market Savings	0.75%	50,000
ID Central Credit Union 60 Month CD	0.75%	198,493
Local Government Investment Pool	4.84%	1,319,194
Banner Bank 36 Month CD #8093	0.25%	156,426
Banner Bank 60 Month CD #8069	0.25%	159,394
Banner Bank 60 Month CD #8101	1.85%	163,344
		<hr/>
<b>Total Cash Balance</b>		<b><u>2,170,354</u></b>